

# MORROW COUNTY BOARD OF COMMISSIONERS MEETING AGENDA

Wednesday, January 18, 2023 at 9:00 a.m.

Bartholomew Building Upper Conference Room

110 N. Court St., Heppner, Oregon

*See Zoom Meeting Information on Page 2*

1. **Call to Order and Pledge of Allegiance: 9:00 a.m.**
2. **City/Citizen Comments:** Individuals may address the Board on issues not on the agenda
3. **Open Agenda:** The Board may introduce subjects not already on the agenda
4. **Consent Calendar**
  - a. Minutes: December 20, 2022, December 21, 2022
  - b. Resolution No. R-2023-3: Amendment to County Policy – Commissioner Vehicle Use
5. **Business Items**
  - a. Interim Administrator Resignation
  - b. Request from Willow Creek Terrace Assisted Living Facility (Jeff Bailey, Board of Directors, Secretary/Treasurer)
  - c. Financial Statements & Independent Auditors' Report, June 30, 2022 (Kevin Ince, Finance Director; Cameron Anderson, Barnett & Moro)
  - d. Transit Facility Project and Access Agreement (Rick Stokoe, City of Boardman Interim Manager; Mike Lees, Anderson Perry)
  - e. Public Works Purchase Request – Mini Excavator (Sandi Pointer, Public Works)
  - f. Advisory Committee Appointment Requests (Benjamin Tucker, The Loop)
  - g. Request to Apply for Oregon Community Paths Grant (Tamra Mabbott, Planning Director)
6. **Department Reports**
  - a. Juvenile Department Quarterly Report (Christy Kenny)
  - b. The Loop Quarterly Report (Ben Tucker, Transit Manager)
  - c. Emergency Management Quarterly Report (Paul Gray)
7. **Correspondence**
8. **Commissioner Reports**
9. **Sign documents**
10. **Adjournment**

Agendas are available every Friday on our website ([www.co.morrow.or.us/boc](http://www.co.morrow.or.us/boc) under “Upcoming Events”). Meeting Packets are also available 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 Lutcher 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 Chair David Sykes, 541-256-0379.

### **Zoom Meeting Information**

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

**PASSWORD: 97836**

Meeting ID: 541-676-2546

#### **Zoom Call-In Numbers for Audio Only:**

- 1-346-248-7799, Meeting ID: 541 676 2546#
- 1-669-900-6833, Meeting ID: 541 676 2546#
- 1-312-626-6799, Meeting ID: 541-676-2546#
- 1-929-436-2866, Meeting ID: 541-676-2546#
- 1-253-215-8782, Meeting ID: 541-676-2546#
- 1-301-715-8592, Meeting ID: 541-676-2546#

Morrow County Board of Commissioners Meeting Minutes  
Tuesday, December 20, 2022  
Bartholomew Building Upper Conference Room  
Heppner, Oregon

**Present In-Person**

Chair Jim Doherty, Commissioner Don Russell, Roberta Lutchter, Sandi Pointer, Eric Imes, Kevin Ince, Ron McKinnis

**Present Via Zoom**

Commissioner Melissa Lindsay, Justin Nelson, Kelsey Crocker, Corol Mitchell, Patrick Collins, Lindsay Grogan, Jeff Wenholz, Mike Gorman, Antonio Sierra, SaBrina Bailey-Cave, Samantha Ramirez, Lisa Mittelsdorf, Kandy Boyd, Linda Skendzel, Greg Sweek, Kirsti Cason, Tamra Mabbott, Christy Kenny, Yvonne Morter, Lisa Pratt, Aaron Moss, Katie Imes, Paul Gray, Robin Canaday

**Call to Order & Pledge of Allegiance:** 9:00 a.m.

**City & Citizen Comments:** None

**Open Agenda:** Chair Doherty said a meeting was scheduled for tomorrow, "and if it's ok with you guys, we'll forego that one and move forward today." Commissioners Russell and Lindsay agreed.

**Consent Calendar**

*Commissioner Lindsay moved to approve the following items in the Consent Calendar:*

1. *Accounts Payable and Payroll Payables*
2. *Minutes: November 23<sup>rd</sup>, December 7<sup>th</sup>, December 14<sup>th</sup>*
3. *Morrow County Personal/Professional Services Contract, Water Coordinator, with GSI Water Solutions, Inc.; effective December 20, 2022 to December 31, 2024; not-to-exceed amount \$140,000; and authorize Chair Doherty to sign on behalf of the County*
4. *Morrow County Personal/Professional Services Contract, Janitorial Services, North and South County Facilities, with Patriot Building & Grounds Maintenance; effective December 20, 2022 to June 30, 2023*

*Commissioner Russell seconded. Vote: Unanimous approval.*

**Business Items**

Request from Ron McKinnis to Sign Replat: "Sixth Street Replat"

Mr. McKinnis presented a "standard plat in the City of Irrigon" for signature by the Board. He said it removed lot lines on the lot being developed for multi-family dwellings.

*Commissioner Russell moved to approve and sign the Sixth Street Replat. Commissioner Lindsay seconded. Vote: Unanimous approval.*

Ione Gas Station Update

Commissioner Lindsay provided an update on work to be done by the Department of Environmental Quality at the former gas station in Ione. It was noted Eric Imes, Public Works Director, was up to speed on the project and will be able to work with DEQ going forward.

### U.S. Forest Service 21 Road Discussion

Commissioner Lindsay

Eric Imes, Public Works Director

Morrow County signed a Public Road Easement with the Forest Service on November 13, 2018, essentially taking over maintenance of that road. At that time, grant money was anticipated to cover the County's expenses but that has not been the case, said Commissioner Lindsay.

Mr. Imes said he became concerned because of the time and expense to blade the 17-mile road. He said there was an avenue to back out of the agreement and enter into a new intergovernmental agreement. Discussion.

*Commissioner Russell moved to direct the Public Works Director and Assistant Road Master to terminate the 21 Road Agreement with the U.S. Forest Service and begin discussions into an intergovernmental agreement for acceptable maintenance. Commissioner Lindsay seconded. Vote: Unanimous approval.*

### Compensation Board Appointment

Lindsay Grogan, Human Resources Director

Ms. Grogan said there was one vacancy on the Board and she received one letter of interest from Christine Gray. She outlined Ms. Gray's qualifications, which included 15 years of human resources/payroll experience. Discussion.

*Commissioner Russell moved to appoint Christine Gray to a four-year term on the Compensation Board. Chair Doherty seconded. Discussion on the Oregon Revised Statute regarding the duties of county compensation boards. Vote: Unanimous approval.*

### **Commissioner Liaison Reports**

Commissioner Lindsay provided a brief report.

**Correspondence** - None

**Commissioner Reports** – No reports provided

### **Signing of documents**

**Adjourned:** 9:35 a.m.



**Morrow County Board of Commissioners  
Special Meeting Minutes  
Wednesday, December 21, 2022  
Bartholomew Building Upper Conference Room  
Heppner, Oregon**

**Present In-Person**

Commissioner Melissa Lindsay, Justin Nelson

**Present Via Zoom**

Chair Jim Doherty, Commissioner Don Russell, Kevin Ince

**Call to Order & Pledge of Allegiance:** 3:45 p.m.

Commissioner Lindsay asked County Counsel, Justin Nelson, to summarize the item on the agenda.

Mr. Nelson said the request was forwarded to him from Commissioner Russell about a week ago regarding the need for funds to be paid to the Army for the sale of certain property, or funds to be reimbursed. The issue was the need for the funds upfront and a letter of credit. Columbia Development Authority (CDA) Project Manager, Greg Smith, worked to bring things together with the Bank of Eastern Oregon. They asked for an order or resolution approving it, he said.

The Umatilla County Board of Commissioners approved its Order on December 14<sup>th</sup>, according to Mr. Nelson, and since the CDA will hold a meeting in the next few days, they needed the same from Morrow County. Mr. Nelson said Morrow County's Order basically mirrored Umatilla County's. He said Morrow County has used electronic signatures when Commissioners have attended via Zoom, but since this document was for the bank, original signatures would be best. As Commissioner Lindsay was the only Commissioner attending in-person, he said he drafted the document with her signature line only, subject to Board approval. The credit document was included as an attachment to the Order, he explained. Mr. Nelson briefly reviewed his revisions to Sections 4 and 5.

*Chair Doherty said his motion was going to be In the Matter of Authorizing the letter of Credit for Purchase of the Umatilla Army Depot and accept Order No. OR-2022-13 with the noted amendments on the screen. Mr. Nelson said that's Section 4 and 5 and those were highlighted and the signature line that just has Commissioner Lindsay since she's here in-person and able to sign. Commissioner Russell seconded. Discussion: Chair Doherty said, as the Chair of the CDA and the County's representative to the CDA, he apologized for not having gotten this to the Board earlier. He said he appreciated Commissioner Russell reaching out to Umatilla County and getting this and for County Counsel stepping in and to Lindsay Grogan for assisting. Commissioner Lindsay asked Finance Director, Kevin Ince, if he wanted to weigh in. Mr. Ince said he had the opportunity to look it over, it was pretty straight forward and he had no concerns. Vote: Unanimous approval.*

Adjourned: 3:55 p.m.



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)

Presenter at BOC: Justin Nelson, County Counsel
Department: BoC / County Counsel
Short Title of Agenda Item:
(No acronyms please)

Date submitted to reviewers:
Requested Agenda Date: 1/17//2023

Resolution No. R-2023-3: Amendment to County Policy – Commissioner Vehicle Use

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 Director Required for all BOC meetings
County Administrator Required for all BOC meetings
Justin Nelson - 1-17-2023 County Counsel \*Required for all legal documents
Finance Office \*Required for all contracts; other items as appropriate.
Lindsay Grogan 1-17-23 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)

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

The Morrow County Board of Commissioners directed staff to draft a amended Morrow County Policy that would remove the ability of Commissioners to store county vehicle at personal residence. Morrow County Commissioners would prefer that the Commissioner assigned vehicle be stored on county property when not in use.

## 2. FISCAL IMPACT:

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

Motion to approve Resolution No. R-2023-3.

Attach additional background documentation as needed.



P.O. Box 788 • Heppner OR 97836  
(541) 676-2529

## **Administrative Officer**

Jerry Sorte, Administrative Officer  
gsorte@co.morrow.or.us

### **MEMORANDUM**

**TO:** Board of Commissioners  
**FROM:** Jerry Sorte, Administrative Officer  
**DATE:** February 13, 2017  
**RE:** Resolution R-2017-02; Vehicle Use Policy Amendments

**ISSUE:** Should the Board of Commissioners sign Resolution No. R-2017-02 and thereby amend the Morrow County Personnel Policies, Section 3.5; Travel and Section 3.7; Vehicle Use?

**BACKGROUND:**

The Board of Commissioners considered this matter during their meeting of February 8, 2017. At that meeting, the Board adopted amendments by motion to Article 3, Section 3.5 of the Personnel Policies.

Upon further review, staff also recommends an amendment to Article 3, Section 3.7; Vehicle Use. The proposed amendments to Section 3.7 are intended to recognize the amendments approved on February 8, 2017 to Section 3.5 and acknowledge that Commissioners may park vehicles at their residences under the stipulations listed in Section 3.5(3). Resolution No. R-2017-02 includes both the amendments to Section 3.5 that were adopted by motion on February 8, 2017 and the recommended amendments to Section 3.7. These amendments also include changing references to the County Court to the Board of Commissioners.

**ACTION:** Options available to the Board of Commissioners include the following:

1. Move to approve Resolution R-2017-02
2. Other.

**ATTACHMENT:**

- Resolution No. R-2017-02

Proposed Amendments to Article 3 of the Morrow County Personnel Policies

Text additions are listed in **bold and double underlined**

Text subtractions are listed in ~~striketthrough~~.

SECTION 3.5 TRAVEL

The purpose of this policy is to provide guidelines for the reimbursement of necessary, out-of-pocket expenses incurred in the course of an employee's job performance. Morrow County hereby adopts an "accountable plan" whereby: 1) all expenses must have a business connection, 2) expenses must be substantiated, and 3) unspent amounts must be returned. It is the intent of this policy that travelers will select the lodging, meals and method of transportation most economical to the county.

**A. Transportation & Mileage** - Travel must be over the most direct and usually traveled route. If an employee travels by an indirect route for personal convenience, or interrupts travel by a direct route, the employee will bear the extra expense. Travel between home and the work place is not reimbursable for employees. Mileage would normally be claimed from an employee's work place. Travel may be requested from an employee's home, rather than from the work place if it is economically beneficial to Morrow County.

If two or more people ride together, only one may be reimbursed for travel mileage.

Travel of employees on official business shall, whenever possible and practical, be by County-owned vehicle. Travel is reimbursed for private auto use on work related matters according to the published IRS Rate with prior Department Head approval. Reimbursement is available for employees (elected and non-elected), and members of various boards and commissions, if travel has been approved and budgeted for by that board or commission. Employees who have a county vehicle available to them, and choose to use their private auto for personal convenience will be reimbursed at 50% of the published IRS rate, with prior Department Head approval. Employees must furnish a record of where, when and why they traveled on business in order to receive the mileage allowance. The employee, or board or commission member will be responsible for ensuring that sufficient accident and injury insurance coverage exists on their private auto to cover the employees' liability for accident or injury.

Use of private or rental airplanes, must be authorized by a member of the ~~County Court~~Board of Commissioners.

Use of other modes of public transportation (commercial airplanes, taxis, buses, rental cars, railways, shuttles, etc.) is reimbursed at actual cost. Employees will select the class of transportation most economical to the county. Receipts must be provided to receive reimbursement.

Employee travel must be authorized by the department head.

Drivers of County-owned vehicles shall obey all traffic and speed laws. No alcoholic beverages shall ever be carried in a County-owned vehicle except as required for evidence by law enforcement officials.

County-owned vehicles shall not be used for private purposes.

**B.** **Commissioner Vehicle Policy.** A County-owned vehicle may be assigned to each member of the Board of Commissioners. County-owned vehicles that are assigned to individual Commissioners under this Section shall be used for County business purposes only and may be parked overnight at a County-owned facility or at the residence of the assigned Commissioner. If a County-owned vehicle is parked at the residence of a Commissioner, the Commissioner shall sign a written statement acknowledging that the vehicle will be used solely for business purposes. The Commissioner shall keep a record of each vehicle trip that details the date, purpose of the trip, and miles traveled in order to document that the vehicle was used solely for County business purposes.

**CB.** **Meals** - Receipts for meals are required, and must be attached to the claim for reimbursement.

Gratuities will not be allowed in excess of 15%.

If two or more employees are attending a function outside of Morrow County, one employee can pay for another employee's meal and turn in both for reimbursement. The cost for each meal should be clearly broken out.

An employee's meals while traveling within the County during a normal work schedule shall not be compensated for by the County unless the employees' attendance is required at a meeting where the meal is a part of the scheduled activity.

Alcoholic beverages are not allowable expenses.

**DC.** **Lodging** - Lodging costs are allowed when county business requires an overnight stay. Receipts for lodging are required, and must be attached to the claim for reimbursement.

**ED.** **Travel Time** - Employees required to travel away from the home community in the performance of their duties will be compensated for travel time as work time, whether driving or a passenger. The expense and demands on the employee of travel time may be mitigated by flexing a normal work schedule to accommodate travel time.

**EE.** **Miscellaneous** - Receipts are required for miscellaneous items such as bridge tolls, parking fees, phone calls (for county business), fax charges, etc. Reimbursement is not allowed for entertainment or incidental expenses.

**GF.** **Elected Officials** - Whenever a person is duly elected to fill the position of a County elected official, but has not yet taken office, their expenses while traveling on authorized County business may be paid or reimbursed by the County in accordance with these policies.

Any exceptions to the travel policy must be approved by the ~~County Court~~ Board of Commissioners.

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SECTION 3.7 VEHICLE USE

**A. No Personal Use of County Vehicles** - Morrow County provides vehicles, either owned or leased by Morrow County, to employees for County business use except as authorized below:

1. When the vehicles are not being used, they must be kept on the employer's premises, except when they are temporarily located elsewhere, such as for repairs, or assigned to a Commissioner under Section 3.5(B), above.
2. Employees may not use the vehicles for personal purposes except for de minimis use.

**B. No Personal Use of County Vehicles Required to be Used for Commuting** - The Morrow County ~~Court~~ Board of Commissioners hereby requires all of the employees listed below to commute to and from work in the following County vehicles assigned to them:

1. Marked police vehicles assigned to sheriff deputies.
2. Unmarked law enforcement vehicles assigned to the sheriff, undersheriff and detectives.
3. Marked, specially equipped pickups assigned to the public works director and the assistant public works director.
4. Marked, specially equipped pickup assigned to the general maintenance supervisor when, due to inclement weather, the sanding or snow plow equipment is attached.

This policy hereby prohibits the employees listed above from any personal use other than commuting or de minimis personal use.

**BEFORE THE BOARD OF COMMISSIONERS FOR MORROW COUNTY,  
OREGON**

IN THE MATTER OF AMMENDING THE )  
MORROW COUNTY PERSONNEL )  
POLICIES WITH RESPECT TO VEHICLE ) RESOLUTION NO. R-2017-02  
USE BY THE BOARD OF )  
COMMISSIONERS )

**THE MORROW COUNTY BOARD OF COMMISIONERS FINDS:**

WHEREAS, the Morrow County Board of Commissioners has reviewed the Morrow County Personnel Policies and determined that amendments are needed to accommodate the Boards use of County-owned vehicles for business purposes; and

WHEREAS, the Morrow County directed staff to draft amendments to the Morrow County Personnel Policies in order for Commissioners to be assigned vehicles that would be used for business purposes only but that may be parked at their personal residences overnight; and

WHEREAS, the Board of Commissioners considered this matter during their meeting of February 8, 2017. At that meeting, the Board adopted amendments by motion to Article 3, Section 3.5 of the Morrow County Personnel Policies; and

WHEREAS, the Board of Commissioners considered this matter again at their meeting of February 15, 2017 and considered clarifying amendments to Article 3, Section 3.7 of the Personnel Policies; now therefore,

**THE MORROW COUNTY BOARD OF COMMISIONERS RESOLVES:**

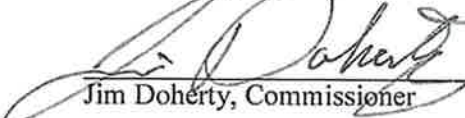
The Morrow County Personnel Policies shall be amended as depicted on Attachment A.

Dated this 15th day of February, 2017.

**MORROW COUNTY BOARD OF COMMISIONERS  
MORROW COUNTY, OREGON**

  
\_\_\_\_\_  
Melissa Lindsay, Chair

  
\_\_\_\_\_  
Don Russell, Vice Chair

  
\_\_\_\_\_  
Jim Doherty, Commissioner



Attest:

Bobbi Childers by  
Theresa Crawford Deputy  
Bobbi Childers, County Clerk *Clerk*



Approved as to Form:

*R. S. T*  
Morrow County Counsel  
RICHARD S. TWEY OSB # 644373

Attachment A to Resolution No. R-2017-2

Amendments to Article 3 of the Morrow County Personnel Policies

Text additions are listed in **bold and double underlined**

Text subtractions are listed in ~~strikethrough~~.

SECTION 3.5 TRAVEL

The purpose of this policy is to provide guidelines for the reimbursement of necessary, out-of-pocket expenses incurred in the course of an employee's job performance. Morrow County hereby adopts an "accountable plan" whereby: 1) all expenses must have a business connection, 2) expenses must be substantiated, and 3) unspent amounts must be returned. It is the intent of this policy that travelers will select the lodging, meals and method of transportation most economical to the county.

**A. Transportation & Mileage** - Travel must be over the most direct and usually traveled route. If an employee travels by an indirect route for personal convenience, or interrupts travel by a direct route, the employee will bear the extra expense. Travel between home and the work place is not reimbursable for employees. Mileage would normally be claimed from an employee's work place. Travel may be requested from an employee's home, rather than from the work place if it is economically beneficial to Morrow County.

If two or more people ride together, only one may be reimbursed for travel mileage.

Travel of employees on official business shall, whenever possible and practical, be by County-owned vehicle. Travel is reimbursed for private auto use on work related matters according to the published IRS Rate with prior Department Head approval. Reimbursement is available for employees (elected and non-elected), and members of various boards and commissions, if travel has been approved and budgeted for by that board or commission. Employees who have a county vehicle available to them, and choose to use their private auto for personal convenience will be reimbursed at 50% of the published IRS rate, with prior Department Head approval. Employees must furnish a record of where, when and why they traveled on business in order to receive the mileage allowance. The employee, or board or commission member will be responsible for ensuring that sufficient accident and injury insurance coverage exists on their private auto to cover the employees' liability for accident or injury.

Use of private or rental airplanes, must be authorized by a member of the ~~County Court~~Board of Commissioners.

Use of other modes of public transportation (commercial airplanes, taxis, buses, rental cars, railways, shuttles, etc.) is reimbursed at actual cost. Employees will select the class of transportation most economical to the county. Receipts must be provided to receive reimbursement.

Employee travel must be authorized by the department head.

Drivers of County-owned vehicles shall obey all traffic and speed laws. No alcoholic beverages shall ever be carried in a County-owned vehicle except as required for evidence by law enforcement officials.

County-owned vehicles shall not be used for private purposes.

**B.** **Commissioner Vehicle Policy.** A County-owned vehicle may be assigned to each member of the Board of Commissioners. County-owned vehicles that are assigned to individual Commissioners under this Section shall be used for County business purposes only and may be parked overnight at a County-owned facility or at the residence of the assigned Commissioner. If a County-owned vehicle is parked at the residence of a Commissioner, the Commissioner shall sign a written statement acknowledging that the vehicle will be used solely for business purposes. The Commissioner shall keep a record of each vehicle trip that details the date, purpose of the trip, and miles traveled in order to document that the vehicle was used solely for County business purposes.

**CB.** **Meals** - Receipts for meals are required, and must be attached to the claim for reimbursement.

Gratuities will not be allowed in excess of 15%.

If two or more employees are attending a function outside of Morrow County, one employee can pay for another employee's meal and turn in both for reimbursement. The cost for each meal should be clearly broken out.

An employee's meals while traveling within the County during a normal work schedule shall not be compensated for by the County unless the employees' attendance is required at a meeting where the meal is a part of the scheduled activity.

Alcoholic beverages are not allowable expenses.

**DC.** **Lodging** - Lodging costs are allowed when county business requires an overnight stay. Receipts for lodging are required, and must be attached to the claim for reimbursement.

**ED.** **Travel Time** - Employees required to travel away from the home community in the performance of their duties will be compensated for travel time as work time, whether driving or a passenger. The expense and demands on the employee of travel time may be mitigated by flexing a normal work schedule to accommodate travel time.

**EE.** **Miscellaneous** - Receipts are required for miscellaneous items such as bridge tolls, parking fees, phone calls (for county business), fax charges, etc. Reimbursement is not allowed for entertainment or incidental expenses.

**GF.** **Elected Officials** - Whenever a person is duly elected to fill the position of a County elected official, but has not yet taken office, their expenses while traveling on authorized County business may be paid or reimbursed by the County in accordance with these policies.

Any exceptions to the travel policy must be approved by the ~~County Court~~ Board of Commissioners.

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SECTION 3.7 VEHICLE USE

**A. No Personal Use of County Vehicles** - Morrow County provides vehicles, either owned or leased by Morrow County, to employees for County business use except as authorized below:

1. When the vehicles are not being used, they must be kept on the employer's premises, except when they are temporarily located elsewhere, such as for repairs, or assigned to a Commissioner under Section 3.5(B), above.
2. Employees may not use the vehicles for personal purposes except for de minimis use.

**B. No Personal Use of County Vehicles Required to be Used for Commuting** - The Morrow County ~~Court~~ Board of Commissioners hereby requires all of the employees listed below to commute to and from work in the following County vehicles assigned to them:

1. Marked police vehicles assigned to sheriff deputies.
2. Unmarked law enforcement vehicles assigned to the sheriff, undersheriff and detectives.
3. Marked, specially equipped pickups assigned to the public works director and the assistant public works director.
4. Marked, specially equipped pickup assigned to the general maintenance supervisor when, due to inclement weather, the sanding or snow plow equipment is attached.

This policy hereby prohibits the employees listed above from any personal use other than commuting or de minimis personal use.

**BEFORE THE BOARD OF COMMISSIONERS  
FOR MORROW COUNTY, OREGON**

IN THE MATTER OF AMENDING THE )  
MORROW COUNTY PERSONNEL ) RESOLUTION NO. R-2023-3  
POLICIES WITH RESPECT TO VEHICLE )  
USE BY THE BOARD OF COMMISSIONERS )

**THE MORROW COUNTY BOARD OF COMMISSIONERS FINDS:**

**WHEREAS**, the Morrow County Board of Commissioners has reviewed the Morrow County Personnel Policies and determined that amendments are needed; and

**WHEREAS**, the Morrow County directed staff to draft amendments to the Morrow County Personnel Policies to remove the ability of County Commissioners to keep assigned county vehicles at his or her personal residences; and

**WHEREAS**, the Board of Commissioners considered this matter during their meeting of January 11, 2023 and January 18, 2023; now, therefore:

**THE MORROW COUNTY BOARD OF COMMISSIONERS RESOLVES:**

The Morrow County Personnel Policy Manual Section “II. P. Travel Policy” shall be amended as described in Attachment A.

Dated this 18<sup>th</sup> day of January 2023.

**MORROW COUNTY BOARD OF COMMISSIONERS  
MORROW COUNTY, OREGON**

\_\_\_\_\_  
David Sykes, Chair

\_\_\_\_\_  
Jeff Wenholz, Vice Chair

## Attachment A

### P. Travel Policy

#### Vehicle Use

No personal use of County vehicles – Morrow County provides vehicles, either owned or leased by Morrow County, to employees for County business use except as authorized below:

- When the vehicles are not being used, they must be kept on the employer's premises, except when they are temporarily located elsewhere, such as for repairs,

**Deleted:** or assigned to commissioner as defined in the Commissioner Vehicle Policy below

#### Commissioner Vehicle Policy

A County-owned vehicle may be assigned to each member of the Board of Commissioners. County-owned vehicles that are assigned to individual Commissioners under this Section shall be used for County business purposes only and may be parked overnight at a County owned facility,

**Deleted:** or at the residence of the assigned Commissioner

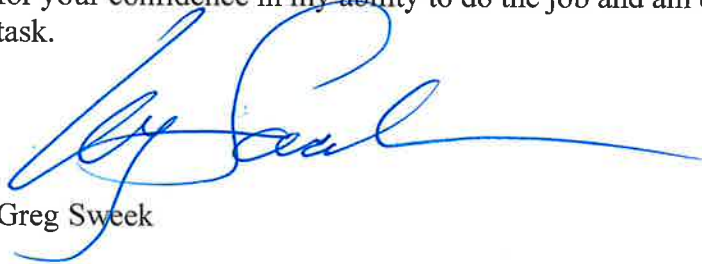
**Deleted:** r. If a County-owned vehicle is parked at the residence of a Commissioner, the Commissioner shall sign a written statement acknowledging that the vehicle will be used solely for business purposes. The Commissioner shall keep a record of each vehicle trip that details the date, purpose of the trip, and miles traveled in order to document that the vehicle was used solely for County business purposes.

## Letter of Resignation

Date: 1-13-23

Commissioner David Sykes  
Commissioner Jeff Wenholz

I regret to inform you that I can no longer perform the duties of Interim County Administrator. The demands of the job require more time than I can devote to the position. I want to thank you for your confidence in my ability to do the job and am disappointed that I cannot complete the task.



Greg Sweek

**Roberta Lutcher**

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**From:** Jeff Bailey <JBailey@beobank.com>  
**Sent:** Friday, January 13, 2023 2:36 PM  
**To:** Roberta Lutcher  
**Subject:** Assisted Living request

***STOP and VERIFY This message came from outside of Morrow County Gov***

Dear Commissioners,

Thank you for the opportunity to correspond with you again pertaining to the financial assistance request for Willow Creek Valley Assisted Living Corporation. We are asking you for a grant of \$100,000. If additional funds are available we could truly use \$150,000. Our 2022 operating results show a net income loss of approximately \$90,000. Our 2023 budget projects improvement, but still a loss of \$43,000. We are optimistic that with financial assistance we can get the financial woes of COVID behind us. I am happy to report that we currently have full occupancy. If this continues we should beat our budget.

Thank you again for your consideration and the work you do for Morrow County.

Jeff Bailey  
Secretary and Treasurer

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# AGENDA ITEM COVER SHEET

Morrow County Board of Commissioners

(Page 2 of 2)

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

The Financial Statements and Independent Auditors' Report for fiscal year ending June 30, 2022 has been finalized and filed with the appropriate entities. This agenda item is just for a brief presentation and discussion of the audit report and process. Cameron Anderson, CPA, from Barnett and Moro will be joining to lead the discussion.

## **2. FISCAL IMPACT:**

NA

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

NA

Attach additional background documentation as needed.

**MORROW COUNTY, OREGON**

**Financial Statements and  
Independent Auditors' Report**

**June 30, 2022**

**MORROW COUNTY, OREGON**

**List of Officials, as of**  
**June 30, 2022**

**COMMISSIONERS:**

**TITLE:**

Don Russell

Commissioner

Jim Doherty, Chair

Commissioner

Melissa Lindsay

Commissioner

**OTHER ELECTED OFFICIALS:**

Michael Gorman

Assessor & Tax Collector

Bobbi Childers

Clerk

John Bowles

Sheriff

Jaylene Papineau

Treasurer

Glenn Diehl

Justice of the Peace

**FINANCE DEPARTMENT**

Kevin Ince

Finance Director

**ADDRESS:**

P. O. Box 788

Heppner, OR 97836

Telephone: 541-676-5613

## MORROW COUNTY, OREGON

### Contents June 30, 2022

	<u>Page</u>
Independent auditors' report	6-9
Management's discussion and analysis	11-18
Basic financial statements:	
Statement of Net Position	20
Statement of Activities	21
Governmental Funds Balance Sheet	22
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	23
Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances	24
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	25
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual:	
General fund	26-27
General road fund	28
Resiliency fund	29
Wheatridge wind	30
Statement of Fiduciary Net Position - Agency Funds	31
Notes to basic financial statements	32-57
Required Supplementary Information	59-64
Other Supplementary Information:	
Non-major Governmental Funds:	
Non-major Governmental Funds	66
Combining Balance Sheet	67
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	68
Non-major Special Revenue Funds:	
Non-major Special Revenue Funds	69-70
Combining Balance Sheet	71-76

**MORROW COUNTY, OREGON**

**Contents**  
**June 30, 2022**

Supplementary Information (continued):	<u>Page</u>
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	77-82
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual:	
Heritage fund	83
Finley Buttes license fee fund	84
Commission on children/families fund	85
Airport fund	86
Law library fund	87
911 emergency telephone fund	88
Surveyor preservation fund	89
Finley Buttes License Fee fund	90
County school fund	91
Ione school fund	92
Fair fund	93
Special transportation fund	94
Alcohol enforcement fund	95
Video lottery economic development fund	96
Victim-witness assistance fund	97
Willow Creek wind fund	98
Cami grant fund	99
Safety committee fund	100
Rodeo fund	101
Justice court bail and fine fund	102
Clerks records fund	103
DUII impact fund	104
Building permit fees fund	105
Park Fund	106
Equity fund	107
Liquor control fund	108
Water planning fund	109
Forest service fund	110
Court security fund	111
Echo Wind fees fund	112
Shepherd Flat fees fund	113
FTA Grant fund	114
Community Corrections fund	115
PGE - Carty fund	116
Sheriff Reserve fund	117
Orchard Wind fund	118

**MORROW COUNTY, OREGON**

**Contents**  
**June 30, 2022**

	<u>Page</u>
Supplementary Information (continued):	
Non-major Capital Project Funds:	
Non-major Capital Project Funds	119
Combining Balance Sheet	120
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	121
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual:	
Road equipment reserve fund	122
Computer equipment reserve fund	123
Programming reserve fund	124
Weed equipment reserve fund	125
STF vehicle reserve fund	126
Fair roof reserve fund	127
Capital improvement project fund	128
Bleacher reserve fund	129
Fair improvement reserve fund	130
Building reserve fund	131
Other Schedules:	132
Other Schedules	
Agency Funds:	
Combining statement of assets and liabilities, arising from cash transactions	133
Combining statement of receipts, expenditures, and changes in cash, arising from cash transactions	134
Schedules of Accountability:	
County treasurer	135
Schedule of cash and investments	136
Property taxes:	
Schedule of property tax transactions and outstanding balance	137

**MORROW COUNTY, OREGON**

**Contents**  
**June 30, 2022**

	<u>Page</u>
Supplementary Information (continued):	
Audit reports, comments and disclosures required by Government Auditing Standards and state regulations:	
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	139-140
State regulations introduction	141
Report required by Oregon State Regulations	142-143
Single audit section:	
Schedule of expenditures of federal awards	145
Notes to schedule of expenditures of federal awards	146
Report on compliance with requirements applicable to each major program and on internal control over compliance in accordance with Uniform Guidance	147-149
Schedule of findings and questioned costs	150
Summary schedule of prior year's audit findings	151



# Barnett & Moro, P.C.

Certified Public Accountants

DENNIS L. BARNETT, C.P.A.  
KRISTIE L. SHASTEEN, C.P.A.  
CAMERON W. ANDERSON, C.P.A.  
RICHARD L. STODDARD, C.P.A.  
PAUL A. BARNETT, C.P.A.

975 S.E. 4th St.  
Hermiston, OR 97838  
(541) 567-5215  
www.barnettandmoro.com

BETSY J. BENNETT, C.P.A.  
REBECCA K. RAMOS BAUTISTA, C.P.A.  
MITCHELL L. BOYLAN, C.P.A.  
DAVID J. BARNETT, C.P.A.  
SHERON VARIKATT, C.P.A.  
CRYSTAL R. CHASE, C.P.A.

---

## Independent Auditors' Report

County Commissioners  
Morrow County  
Heppner, Oregon

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

#### **Opinions**

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Morrow County, Oregon, as of June 30, 2022, 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.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Morrow County, Oregon, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **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.

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Morrow County, Oregon's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Morrow County, Oregon's ability to continue as a going concern for a reasonable period of time.

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension, and OPEB information on pages 11-18 and 59-64 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.

### **Supplementary 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 basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (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**

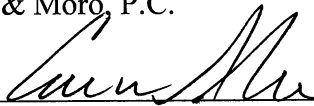
*Other Reporting Required by Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated December 30, 2022, 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 December 30, 2022, 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  
December 30, 2022

**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, 2022. We encourage readers to consider the information presented here in conjunction with the financial statements.

**FINANCIAL HIGHLIGHTS**

- Morrow County's assets exceeded its liabilities on June 30, 2022, by \$93,297,292 (Net Position). Of this amount, \$16,273,081 may be used to meet the County's ongoing obligations to citizens and creditors.
- The total net position increased by \$7,259,288 for fiscal year ended June 30, 2022. 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 \$31,585,252, an increase of \$5,378,936 in comparison to the prior year. Approximately \$20,819,235 is restricted or committed for purposes designated by special revenue or capital outlay funds, and \$10,766,017 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 \$10,766,017 or 76 % 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 such as 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 20 and 21 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 47 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.

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 22 through 25 of this report.

MORROW COUNTY, OREGON  
MANAGEMENT'S DISCUSSION AND ANALYSIS

*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 2022. 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.

**Required supplementary information (RSI)** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found on pages 59 through 64 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented as Supplemental Information beginning on page 66 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 \$93.3 million on June 30, 2022.

Capital assets, which consist of the county's land, buildings, improvements, machinery and equipment, and infrastructure, represent about 70.07 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 (12.48 percent), pension obligations (43.05 percent), capital leases and loans payable (42.35 percent), and Other post-employment benefits (2.12 percent). Current liabilities, not including current portions of long-term debts, represents about 12.48 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)**

	June 30, 2022	June 30, 2021
Current assets	\$ 33,630	\$ 29,912
Capital assets	78,719	77,589
Total Assets	112,349	107,501
Deferred outflows of resources	2,510	3,656
Current liabilities	2,194	3,849
Long-term debt	15,396	21,270
Total liabilities	17,590	25,119
Deferred inflows of resources	3,971	-
Net position:		
Net investment in capital assets	71,269	69,606
Restricted	5,756	5,253
Unrestricted	16,273	11,179
	\$ 93,298	\$ 86,038

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 \$7,259,288. This was due to the increase in net position from Governmental activities. The total increase in assets was \$4,847,689. Of this increase, cash and investments increased by \$3,436,877 and capital assets increased by \$1,130,112. The County saw a decrease in long term debt for the 21-22 fiscal year. No new long-term debt was issued during the fiscal year and the total decrease of \$532,658 was due to principal payments on existing debt. The net pension liability decreased by \$5,338,243 during the fiscal year. This significant reduction in the liability was driven primarily by substantial investment income during the fiscal year.

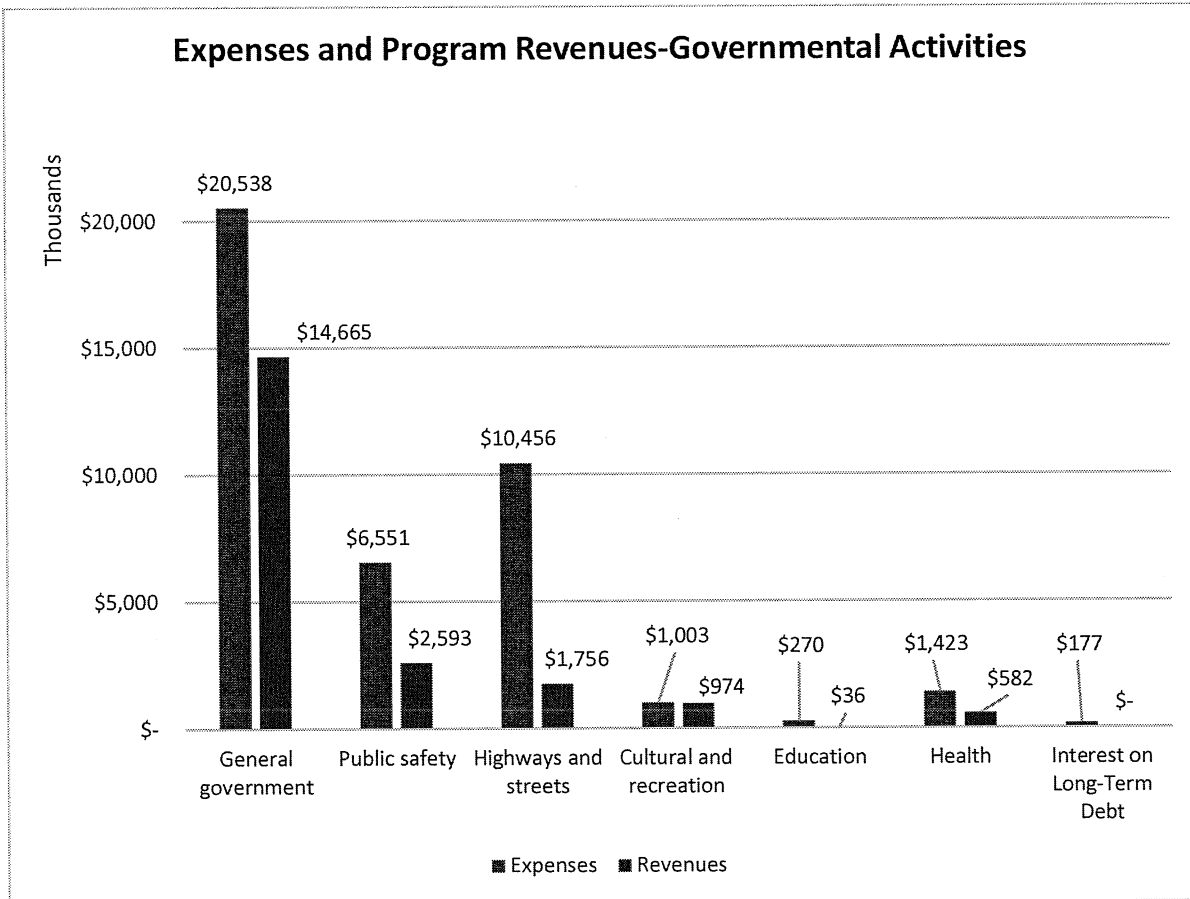
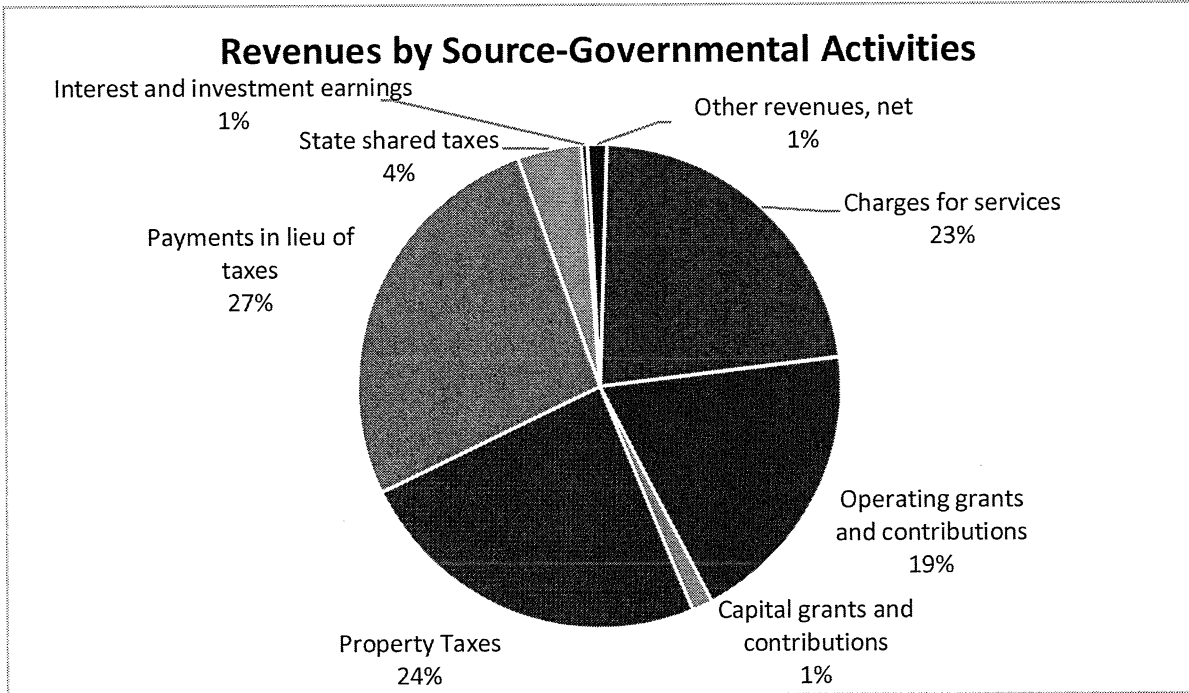
MORROW COUNTY, OREGON  
MANAGEMENT'S DISCUSSION AND ANALYSIS

**Governmental Activities.** During the current fiscal year, the County's net position increased by \$6,870,144 compared to a \$859,613 increase in the prior year.

<b>Morrow County Changes in Net Position-Governmental Activities</b>				
	<u>Year Ended June 30, 2022</u>		<u>Year Ended June 30, 2021</u>	
<b>Program revenues</b>				
Charges for services	\$	10,747,256	\$	11,960,138
Operating grants and contributions		9,209,649		6,216,062
Capital grants and contributions		650,643		243,752
<b>General revenues</b>				
Property Taxes		11,489,008		10,548,982
Payments in lieu of taxes		12,764,226		2,120,598
State shared taxes		2,020,788		1,790,514
Interest and investment earnings		187,259		173,642
Other revenues, net		607,548		2,748,885
<b>Total Revenues</b>		<u>47,676,377</u>		<u>35,802,573</u>
<b>Expenses</b>				
General government		20,537,590		11,181,819
Public Safety		6,551,204		6,826,041
Highways and streets		10,455,839		10,006,551
Cultural and recreation		1,002,858		891,560
Education		269,511		262,137
Health		1,423,263		1,229,044
Interest on long-term debt		176,824		29,244
<b>Total Expenses</b>		<u>40,417,089</u>		<u>30,426,396</u>
<b>Increase in net assets before transfer</b>		7,259,288		5,306,177
<b>Transfers</b>		-		-
<b>Change in net position</b>		<u>7,259,288</u>		<u>5,306,177</u>
<b>Beginning net position</b>		<u>86,038,004</u>		<u>80,731,827</u>
<b>Ending net position</b>	\$	<u>93,297,292</u>	\$	<u>86,038,004</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 \$31,585,252, an increase of \$5,378,936 in comparison with the prior year. Approximately 34% or \$10,766,017 of this total amount constitutes unassigned fund balance, which is available for spending at the government's discretion. \$20,819,235 or 65.9% 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 \$10,887,324, of which \$10,766,017 was unassigned. This indicates a high degree of liquidity of the General Fund.

The fund balance of the County's General Fund increased by \$97,529 during the fiscal year ended June 30, 2022.

**General Fund Budgetary Highlights**

Differences between the original budget and the final amended budget were primarily due to the 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.

Actual General Fund revenues during the fiscal year totaled \$16,751,460 which was a favorable budget variance of \$820,040 or 5%. Property taxes and Payments in lieu of taxes exceeded budget by \$227,592 and \$370,055 respectively. This is primarily due to increased collections and actual assessed values higher than the estimated values that the budget was based upon.

Actual General Fund expenditures during the fiscal year totaled \$7,561,063 which was a favorable budget variance of \$1,186,953 or 13.6%. The primary factors driving the variance in expenditures include vacancies in budgeted staff positions and turnover in key staff positions. All Departments remained within budgeted expenditures except as noted in Note 2 of the notes to the financial statements.

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, 2022, amounts to \$78,718,893 (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.

Additional information on the County's capital assets can be found in Note 5 of the notes to the financial statements.

**Long-term debt.** At the end of the current fiscal year, the County had total debt outstanding of \$7,450,182. 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 decreased by \$532,658 during the current fiscal year.

During the current year, the County did not issue any additional long-term debt.

Additional information on the County's long-term debt can be found in Note 6 in the notes to the financial statements.

**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, 2022**

	<u>Governmental Activities</u>
<b><u>ASSETS:</u></b>	
Cash and investments	\$ 31,737,807
Receivables (net of allowance for uncollectibles):	
Property taxes	292,244
Other receivables	1,478,600
Prepaid expenses	121,307
Capital assets:	
Land and other non-depreciable assets	2,604,478
Other capital assets (net of accumulated depreciation)	76,114,415
Total assets	<u>112,348,851</u>
<b><u>DEFERRED OUTFLOWS OF RESOURCES:</u></b>	
Pension and other post employment benefits deferrals	<u>2,509,757</u>
Total deferred outflows of resources	<u>2,509,757</u>
<b><u>LIABILITIES:</u></b>	
Accounts payable	1,657,058
Accrued payroll and payroll taxes payable	149,367
Compensated absences	388,011
Non current liabilities:	
Long-term debt, due within one year	523,661
Long-term debt, due in more than one year	6,926,521
Net pension liability	7,571,749
Other post employment benefits	373,849
Total liabilities	<u>17,590,216</u>
<b><u>DEFERRED INFLOWS OF RESOURCES:</u></b>	
Pension deferrals	<u>3,971,100</u>
Total deferred inflows of resources	<u>3,971,100</u>
<b><u>NET POSITION:</u></b>	
Net investment in capital assets	71,268,711
Restricted for:	
Highways and streets	3,176,154
Public safety	1,353,960
Education	63
Other restrictions	1,225,323
Unrestricted	16,273,081
Total net position	<u>\$ 93,297,292</u>

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

**MORROW COUNTY, OREGON**

**Statement of Activities**  
**Year Ended June 30, 2022**

<b><u>Functions/Programs</u></b>	<b>Program Revenues</b>			<b>Net (Expense) Revenue and Change in Net Position</b>	
	<b>Expenses</b>	<b>Fees, Fines, and Charges for Services</b>	<b>Operating Grants and Contributions</b>		<b>Capital Grants and Contributions</b>
General government	\$ 20,537,590	\$ 8,999,709	\$ 5,015,016	\$ 650,643	\$ (5,872,222)
Public safety	6,551,204	744,542	1,848,141	-	(3,958,521)
Highways and streets	10,455,839	477,322	1,278,937	-	(8,699,580)
Cultural and recreation	1,002,858	339,528	634,852	-	(28,478)
Education	269,511	6,390	30,058	-	(233,063)
Health	1,423,263	179,765	402,645	-	(840,853)
Interest on long-term debt	176,824	-	-	-	(176,824)
Total governmental activities	<u>\$ 40,417,089</u>	<u>\$ 10,747,256</u>	<u>\$ 9,209,649</u>	<u>\$ 650,643</u>	<u>(19,809,541)</u>

General revenues:

Taxes:

Property taxes, levied for general purposes	11,489,008
Payments in lieu of taxes	12,764,226
State shared taxes	2,020,788
Interest and investment earnings	187,259
Other revenues	607,548
Total general revenues	<u>27,068,829</u>
Change in net position	7,259,288
Net position--beginning	<u>86,038,004</u>
Net position--ending	<u>\$ 93,297,292</u>

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



**MORROW COUNTY, OREGON**

**Governmental Funds**

**Balance Sheet**

**June 30, 2022**

	<u>General</u>	<u>General Road</u>	<u>Resiliency</u>	<u>Wheatridge Wind</u>	<u>Other Governmental</u>	<u>Total</u>
<b><u>ASSETS:</u></b>						
Cash and investments	\$ 10,748,472	\$ 3,258,610	\$ 5,490,754	\$ 1,179,111	\$ 11,060,860	\$ 31,737,807
Receivables						
Property taxes	292,244	-	-	-	-	292,244
Due from other funds	170,381	-	-	-	-	170,381
Other receivables	165,641	-	-	-	1,312,959	1,478,600
Prepays	121,307	-	-	-	-	121,307
<b>Total assets</b>	<b>\$ 11,498,045</b>	<b>\$ 3,258,610</b>	<b>\$ 5,490,754</b>	<b>\$ 1,179,111</b>	<b>\$ 12,373,819</b>	<b>\$ 33,800,339</b>
<b><u>LIABILITIES:</u></b>						
Accounts payable	\$ 261,080	\$ 482,888	\$ -	\$ 600,000	\$ 313,090	\$ 1,657,058
Accrued payroll and payroll taxes payable	111,360	28,058	-	-	9,949	149,367
Due to other funds	-	-	-	-	170,381	170,381
<b>Total liabilities</b>	<b>372,440</b>	<b>510,946</b>	<b>-</b>	<b>600,000</b>	<b>493,420</b>	<b>1,976,806</b>
<b><u>DEFERRED INFLOWS OF RESOURCES:</u></b>						
Deferred property taxes	238,281	-	-	-	-	238,281
<b>Total deferred inflows of resources</b>	<b>238,281</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>238,281</b>
<b><u>FUND BALANCES:</u></b>						
Nonspendable	121,307	-	-	-	-	121,307
Restricted	-	2,747,664	1,025,786	-	2,092,924	5,866,374
Committed	-	-	4,464,968	579,111	9,787,475	14,831,554
Unassigned	10,766,017	-	-	-	-	10,766,017
<b>Total fund balances</b>	<b>10,887,324</b>	<b>2,747,664</b>	<b>5,490,754</b>	<b>579,111</b>	<b>11,880,399</b>	<b>31,585,252</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 11,498,045</b>	<b>\$ 3,258,610</b>	<b>\$ 5,490,754</b>	<b>\$ 1,179,111</b>	<b>\$ 12,373,819</b>	<b>\$ 33,800,339</b>

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, 2022**

Fund Balances - Governmental Funds	\$ 31,585,252
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	\$ 188,488,358
Less accumulated depreciation	<u>(109,769,465)</u>
	78,718,893
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.	2,509,757
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	(354,180)
Bonds payable	(6,860,000)
Capital leases payable	(236,002)
Accrued compensated absences are not due and payable in the current period and therefore are not reported in the funds.	(388,011)
Deferred inflows of resources related to differences between projected and actual earnings on pension investments are not due and payable in the current period, and therefore, are not recorded in the governmental fund statements.	(3,971,100)
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)	(7,571,749)
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)	(373,849)
Deferred revenue represents amounts that were not available to fund current expenditures and thus are not reported in the governmental funds.	238,281
Net Position of Governmental Activities	<u>\$ 93,297,292</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, 2022**

	<u>General</u>	<u>General Road</u>	<u>Resiliency</u>	<u>Wheatridge Wind</u>	<u>Other Governmental</u>	<u>Total</u>
<b><u>REVENUES:</u></b>						
Taxes	\$12,505,172	\$ 1,403,191	\$ -	\$ -	\$ 459,371	\$14,367,734
Intergovernmental	2,920,611	1,157,529	2,592,233	-	3,548,846	10,219,219
Fees, fines, and charges for services	850,710	-	11,545,619	2,074,572	7,798,849	22,269,750
Investment interest	80,963	9,050	-	4,539	92,707	187,259
Miscellaneous	394,004	233,324	-	-	45,740	673,068
Total revenues	<u>16,751,460</u>	<u>2,803,094</u>	<u>14,137,852</u>	<u>2,079,111</u>	<u>11,945,513</u>	<u>47,717,030</u>
<b><u>EXPENDITURES:</u></b>						
Current:						
General government	7,267,494	-	9,039,106	1,500,000	2,097,623	19,904,223
Public safety	4,835,314	-	-	-	1,435,326	6,270,640
Highways and streets	-	7,261,712	-	-	-	7,261,712
Cultural and recreation	11,000	-	-	-	802,176	813,176
Education	-	-	-	-	269,511	269,511
Health	1,430,570	-	-	-	-	1,430,570
Capital outlay	671,323	53,777	-	-	4,953,680	5,678,780
Debt service:						
Principal	-	-	-	-	532,658	532,658
Interest	-	-	-	-	176,824	176,824
Total expenditures	<u>14,215,701</u>	<u>7,315,489</u>	<u>9,039,106</u>	<u>1,500,000</u>	<u>10,267,798</u>	<u>42,338,094</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</u></b>	<u>2,535,759</u>	<u>(4,512,395)</u>	<u>5,098,746</u>	<u>579,111</u>	<u>1,677,715</u>	<u>5,378,936</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>						
Transfers in	61,000	5,527,333	300,000	-	4,442,345	10,330,678
Transfers out	(2,544,555)	(1,055,000)	-	-	(6,731,123)	(10,330,678)
Total other financing sources (uses)	<u>(2,483,555)</u>	<u>4,472,333</u>	<u>300,000</u>	<u>-</u>	<u>(2,288,778)</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<u>52,204</u>	<u>(40,062)</u>	<u>5,398,746</u>	<u>579,111</u>	<u>(611,063)</u>	<u>5,378,936</u>
<b><u>FUND BALANCES, BEGINNING OF YEAR</u></b>	<u>10,835,120</u>	<u>2,787,726</u>	<u>92,008</u>	<u>-</u>	<u>12,491,462</u>	<u>26,206,316</u>
<b><u>FUND BALANCES, END OF YEAR</u></b>	<u>\$10,887,324</u>	<u>\$2,747,664</u>	<u>\$5,490,754</u>	<u>\$ 579,111</u>	<u>\$11,880,399</u>	<u>\$31,585,252</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, 2022**

Net change in fund balances - Governmental Funds \$ 5,378,936

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	\$ 5,678,780	
Less current year depreciation	(4,515,938)	
Disposal of Capital Assets and other adjustments	<u>(32,730)</u>	1,130,112

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	(7,923)
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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.

Principal payments on notes payable and capital leases	<u>532,658</u>
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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		1,301
Net change in net pension liability	5,338,243	
Net change in net other post employment benefits liability	3,167	
Net change in deferred outflows of resources - pension deferrals	(1,146,106)	
Net change in deferred inflows of resources - pension deferrals	<u>(3,971,100)</u>	<u>224,204</u>

Change in Net Position of Governmental Activities	<u><u>\$ 7,259,288</u></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, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 11,162,640	\$ 11,162,640	\$ 11,390,233	\$ 227,593
Payments in lieu of taxes	650,000	650,000	1,020,055	370,055
Liquor tax apportionment	50,000	50,000	83,674	33,674
Cigarette tax apportionment	10,000	10,000	8,134	(1,866)
Amusement Device Tax	-	-	3,076	3,076
General government grants	8,000	8,000	7,882	(118)
Wolf depredation grant	14,260	14,260	11,000	(3,260)
Assessor fees and other	19,600	19,600	21,961	2,361
Clerk, recorder fees, and grants	79,058	79,058	130,656	51,598
Veterans service office grants and other	81,054	85,736	85,736	-
District attorney grants and other	40,500	40,500	104,546	64,046
Emergency management grants	63,600	63,600	71,550	7,950
Health department fees	146,900	146,900	179,765	32,865
Health department grants and other	436,441	436,441	413,397	(23,044)
Juvenile court grants and other	52,950	52,950	123,396	70,446
State grant, assessment and taxation	111,300	111,300	150,301	39,001
Non-departmental fees and other	1,577,600	1,577,600	1,814,657	237,057
Planning fees and grants	196,380	196,380	59,244	(137,136)
Weed department fees and grants	36,500	36,500	38,481	1,981
Transfer station revenue and fees	76,250	76,250	94,330	18,080
Sheriff civil fees and other	288,298	288,298	204,338	(83,960)
Sheriff intergovernmental contracts	452,407	452,407	401,962	(50,445)
Justice court fines and other	273,000	273,000	252,123	(20,877)
Interest	100,000	100,000	80,963	(19,037)
Total revenues	<u>15,926,738</u>	<u>15,931,420</u>	<u>16,751,460</u>	<u>820,040</u>
<b>EXPENDITURES:</b>				
General government:				
County court	676,593	676,593	616,883	59,710
County accountant	600,944	600,944	530,580	70,364
Assessor	931,195	931,195	905,546	25,649
Treasurer	137,565	137,565	130,660	6,905
County clerk	365,424	365,424	335,588	29,836
Veteran's service office	111,180	119,954	124,789	(4,835)
Juvenile	410,274	410,274	291,640	118,634
Planning department	639,587	639,587	488,202	151,385
Community development	156,757	156,757	15,362	141,395
County surveyor	169,183	169,183	20,985	148,198
Public works, administrator	76,085	76,085	78,014	(1,929)
Public works, general maintenance	711,514	711,514	562,995	148,519
Computer	221,759	221,759	176,950	44,809
Weed department	142,668	142,668	116,688	25,980
Board of Property Tax Appeals	2,936	2,936	2,358	578
Solid waste transfer station - north	44,425	49,425	50,477	(1,052)
Solid waste transfer station - south	60,706	70,706	65,978	4,728
Non-departmental	<u>2,880,447</u>	<u>3,265,447</u>	<u>3,047,368</u>	<u>218,079</u>
Total general government	<u>8,339,242</u>	<u>8,748,016</u>	<u>7,561,063</u>	<u>1,186,953</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, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Continued from previous page.				
<b><u>EXPENDITURES (continued):</u></b>				
Public Safety:				
District attorney	439,146	439,146	294,552	144,594
Justice of the peace	335,763	335,763	301,822	33,941
Sheriff	4,653,813	4,653,813	4,505,767	148,046
Emergency management	125,933	125,933	116,537	9,396
Total public safety	5,554,655	5,554,655	5,218,678	335,977
Heath:				
Health department	1,559,374	1,578,985	1,432,475	146,510
Total health	1,559,374	1,578,985	1,432,475	146,510
Cultural and recreation:				
Museum	11,000	11,000	11,000	-
Total cultural and recreation	11,000	11,000	11,000	-
Contingency	727,416	323,324	-	323,324
Total expenditures	16,191,687	16,215,980	14,223,216	1,992,764
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	(264,949)	(284,560)	2,528,244	2,812,804
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers in	61,000	80,611	61,000	(19,611)
Transfers out	(3,042,189)	(3,042,189)	(2,544,555)	497,634
Total other financing sources (uses)	(2,981,189)	(2,961,578)	(2,483,555)	478,023
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(3,246,138)	(3,246,138)	44,689	3,290,827
<b><u>FUND BALANCES, BEGINNING</u></b>	6,883,754	6,883,754	10,587,263	3,703,509
<b><u>FUND BALANCES, ENDING</u></b>	<b>\$ 3,637,616</b>	<b>\$ 3,637,616</b>	<b>\$ 10,631,952</b>	<b>\$ 6,994,336</b>

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, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b><u>REVENUES:</u></b>				
Federal forest fees	\$ 133,198	\$ 133,198	\$ 90,175	\$ (43,023)
Licenses	1,366,427	1,366,427	1,403,191	36,764
Intergovernmental	630,999	630,999	1,067,354	436,355
Reimbursed items	290,000	290,000	177,474	(112,526)
Interest	4,000	4,000	9,050	5,050
Other	27,200	27,200	55,850	28,650
Total revenues	<u>2,451,824</u>	<u>2,451,824</u>	<u>2,803,094</u>	<u>351,270</u>
<b><u>EXPENDITURES:</u></b>				
Road department	6,118,300	9,070,575	7,298,166	1,772,409
Capital equipment	80,000	-	-	-
Contingency	316,495	316,495	-	316,495
Total expenditures	<u>6,514,795</u>	<u>9,387,070</u>	<u>7,298,166</u>	<u>2,088,904</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	<u>(4,062,971)</u>	<u>(6,935,246)</u>	<u>(4,495,072)</u>	<u>2,440,174</u>
<b><u>OTHER FINANCING SOURCES:</u></b>				
Transfers in	4,246,667	5,652,942	5,527,333	(125,609)
Transfers out	<u>(1,055,000)</u>	<u>(1,055,000)</u>	<u>(1,055,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>3,191,667</u>	<u>4,597,942</u>	<u>4,472,333</u>	<u>(125,609)</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	<u>(871,304)</u>	<u>(2,337,304)</u>	<u>(22,739)</u>	<u>2,314,565</u>
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>1,871,304</u>	<u>3,337,304</u>	<u>2,690,426</u>	<u>(646,878)</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 2,667,687</u>	<u>\$ 1,667,687</u>

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

**MORROW COUNTY, OREGON**

**Resiliency Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget (Non-GAAP Budgetary Basis) to Actual**  
**Year Ended June 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Grants	\$ -	\$ 1,208,899	\$ 2,592,233	\$ 1,383,334
Payments in lieu of taxes	-	11,545,619	11,545,619	-
Total revenues	-	12,754,518	14,137,852	1,383,334
<b><u>EXPENDITURES:</u></b>				
Materials and services	500,000	12,234,907	9,039,106	3,195,801
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>				
	(500,000)	519,611	5,098,746	4,579,135
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers in	500,000	500,000	300,000	(200,000)
Transfers out	-	(1,019,611)	-	1,019,611
Total other financing sources (uses)	500,000	(519,611)	300,000	819,611
<b><u>NET CHANGE IN BALANCES</u></b>	-	-	5,398,746	5,398,746
<b><u>FUND BALANCES, BEGINNING</u></b>	-	-	92,008	92,008
<b><u>FUND BALANCES, ENDING</u></b>	\$ -	\$ -	\$ 5,490,754	\$ 5,490,754

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



**MORROW COUNTY, OREGON**

**Wheatridge Wind**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget (Non-GAAP Budgetary Basis) to Actual**  
**Year Ended June 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Wind fees	\$ 1,500,000	\$ 2,073,720	\$ 2,074,572	\$ 852
Interest	-	-	4,539	4,539
Total revenues	<u>1,500,000</u>	<u>2,073,720</u>	<u>2,079,111</u>	<u>5,391</u>
<b><u>EXPENDITURES:</u></b>				
Other requirements	<u>1,500,000</u>	<u>2,073,720</u>	<u>1,500,000</u>	<u>573,720</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	-	-	579,111	579,111
<b><u>FUND BALANCES, BEGINNING</u></b>	-	-	-	-
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 579,111</u>	<u>\$ 579,111</u>

See accompanying independent auditor's report.

**MORROW COUNTY, OREGON**

**Agency Funds**  
**Statement of Fiduciary Net Position**  
**June 30, 2022**

	<b><u>Agency Funds</u></b>
<b>ASSETS:</b>	
Cash and investments	\$ 4,648,642
Taxes receivable	<u>836,388</u>
Total assets	<u>5,485,030</u>
<b>LIABILITIES:</b>	
Payable to other agencies	<u>5,485,030</u>
Total liabilities	<u>5,485,030</u>
<b>NET POSITION</b>	<u><u>\$ -</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, 2022**

#### **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, 2022.

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, 2022**

**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, 2022**

**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, 2022**

**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, 2022**

**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, 2022**

**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.

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.

**NOTE 2 – FUND BALANCES, STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY:**

Fund balances by classification for the year ended June 30, 2022 were as follows:

	General	General Road	Resiliency	Wheatridge Wind	Other Governmental	Total Governmental Funds
<u>Fund Balances</u>						
Nonspendable:						
Prepays and deposits	\$ 121,307	\$ -	\$ -	\$ -	\$ -	\$ 121,307
Restricted:						
Public safety	-	-	-	-	1,384,341	1,384,341
Highways and streets	-	2,747,664	-	-	508,467	3,256,131
Education	-	-	-	-	63	63
Other restrictions	-	-	1,025,786	-	200,053	1,225,839
Total restricted	-	2,747,664	1,025,786	-	2,092,924	5,866,374
Committed:						
Culture and recreation	-	-	-	-	610,558	610,558
Education	-	-	-	-	29,892	29,892
Capital projects	-	-	-	-	4,163,224	4,163,224
Economic development	-	-	-	-	620,835	620,835
Other committed	-	-	4,464,968	579,111	4,362,966	9,407,045
Total committed	-	-	4,464,968	579,111	9,787,475	14,831,554
Unassigned	10,766,017	-	-	-	-	10,766,017
Ending fund balance	<u>\$ 10,887,324</u>	<u>\$ 2,747,664</u>	<u>\$ 5,490,754</u>	<u>\$ 579,111</u>	<u>\$ 11,880,399</u>	<u>\$ 31,585,252</u>

Of the amount restricted for highways and streets, \$2,747,664 is restricted by enabling legislation.



**MORROW COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2022**

**NOTE 2 – FUND BALANCES, STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**(continued):**

**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, 2022**

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

Four supplemental budgets were adopted during the year ended June 30, 2022; total appropriations increased by \$17,557,563.

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, 2022, the County overexpended the budget of the following funds:

General Fund	Veteran's service office	<u>\$ 4,835</u>
General Fund	Public works, administrator	<u>\$ 1,929</u>
General Fund	Solid waste transfer station - North	<u>\$ 1,052</u>
Airport Fund	Materials and services	<u>\$ 13,642</u>
Shepherd Flat Fees Fund	Special payments	<u>\$ 20,540</u>
Programming Reserve Fund	Capital outlay	<u>\$ 1,694</u>

**MORROW COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2022**

**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	\$ 89,178	
Petty cash	1,735	
	<u>90,913</u>	
Investments		<u>Weighted Average</u>
State of Oregon Local Government Investment Pool	36,295,536	<u>Maturity (Years)</u>
Total cash and investments	<u>\$ 36,386,449</u>	0.55

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

Cash and investments - governmental activities	\$ 31,737,807
Statement of Fiduciary Net Position	4,648,642
	<u>\$ 36,386,449</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, 2022, the total bank balances were \$1,017,073. 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

**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, 2022**

**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, 2022.

**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, 2022 loans receivable and corresponding interest of \$408,432 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, 2022 are as follows:

<u>Receivable</u>	Other		Total
	General	Governmental	
Intergovernmental	\$ 107,989	\$ 302,662	\$ 410,651
Other shared taxes	15,582	32,734	48,316
Charges for services	42,070	569,131	611,201
Equity Fund loans	-	400,428	400,428
Equity Fund interest	-	8,004	8,004
	<u>\$ 165,641</u>	<u>\$ 1,312,959</u>	<u>\$ 1,478,600</u>

**MORROW COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2022**

**NOTE 5 - CAPITAL ASSETS:**

Capital asset activity for the year ended June 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets, not being depreciated				
Land	\$ 2,407,778	\$ -	\$ -	\$ 2,407,778
Construction in progress	6,175,546	4,455,715	(10,434,561)	196,700
Total capital assets, not being depreciated	<u>8,583,324</u>	<u>4,455,715</u>	<u>(10,434,561)</u>	<u>2,604,478</u>
Capital assets, being depreciated:				
Buildings and improvements	18,281,728	7,393,751	-	25,675,479
Campsites and trails	961,898	-	-	961,898
Machinery and equipment	17,233,715	2,423,707	(93,844)	19,563,578
Bridges	23,384,760	-	-	23,384,760
Infrastructure	114,454,699	1,843,466	-	116,298,165
Total capital assets being depreciated	<u>174,316,800</u>	<u>11,660,924</u>	<u>(93,844)</u>	<u>185,883,880</u>
Less accumulated depreciation for:				
Buildings and improvements	(8,972,861)	(574,927)	-	(9,547,788)
Campsites and trails	(676,514)	(28,883)	-	(705,397)
Machinery and equipment	(11,327,074)	(1,013,144)	57,816	(12,282,402)
Bridges	(16,555,965)	(587,013)	-	(17,142,978)
Infrastructure	(67,778,929)	(2,311,971)	-	(70,090,900)
Total accumulated depreciation	<u>(105,311,343)</u>	<u>(4,515,938)</u>	<u>57,816</u>	<u>(109,769,465)</u>
Total capital assets being depreciated, net	<u>69,005,457</u>	<u>7,144,986</u>	<u>(36,028)</u>	<u>76,114,415</u>
Governmental activities capital assets, net	<u>\$ 77,588,781</u>	<u>\$ 11,600,701</u>	<u>\$ (10,470,589)</u>	<u>\$ 78,718,893</u>

Depreciation was charged to functions and programs as follows:

	<b>Governmental activities</b>
General government	\$ 712,279
Public safety	350,358
Highways and streets	3,250,178
Cultural and recreation	194,512
Health	8,611
	<u>\$ 4,515,938</u>

**MORROW COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2022**

**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. \$ 43,149

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. 192,853

\$ 236,002

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>
2023	\$ 87,409	7,928	79,481
2024	42,098	4,680	37,418
2025	42,098	3,561	38,537
2026	42,098	2,409	39,689
2027	42,099	1,222	40,877
Total	<u>\$ 255,802</u>	<u>\$ 19,800</u>	<u>\$ 236,002</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 \$182,624.55. The balance of the note payable on June 30, 2022 is \$354,179.

**MORROW COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2022**

**NOTE 6 - LONG TERM DEBT (continued):**

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

Fiscal Year	Principal	Interest
2023	\$ 354,180	\$ 3,197
Total	\$ 354,180	\$ 3,197

During the current year, the County issued bonds through The Commerce Bank of Oregon to finance the construction of the North Morrow County Government Center in Irrigon, Oregon. Starting in December 2021, semi-annual payments are due June and December including interest at 1.79%. The total bond proceeds received were \$6,900,000.

Future principal and interest payments of the bonds are as follows:

Fiscal Year	Principal	Interest
2023	\$ 90,000	122,794
2024	465,000	121,183
2025	475,000	112,859
2026	485,000	104,357
2027	490,000	91,675
2028-2032	2,600,000	343,233
2033-2037	2,255,000	96,571
Total	\$ 6,860,000	\$ 992,672

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

	Capital Leases	Note Payable	Bonds Payable	Totals
Principal balance June 30, 2021	\$ 370,937	\$ 711,903	\$ 6,900,000	\$ 7,982,840
New obligations	-	-	-	-
Payments	(148,130)	(365,249)	(196,103)	(709,482)
Interest included	13,195	7,526	156,103	176,824
Principal balance June 30, 2022	\$ 236,002	\$ 354,180	\$ 6,860,000	\$ 7,450,182

**NOTE 7 – COMPENSATED ABSENCES:**

The following is a summary of accumulated unpaid vacation pay transactions of the County for the year ended June 30, 2022:

Balance June 30, 2021	\$ 389,312
Net change in benefits payable	(1,301)
Balance June 30, 2022	\$ 388,011

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

**MORROW COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2022**

**NOTE 8 – 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, 2022 consisted of the following:

Due To	Due From	Amount
General Fund	FTA Grant Fund	\$ 142,956

The following are the County’s interfund transfers for the year ended June 30, 2022. All transfers routinely occur between funds:

Transfer From	Transfer To	Purpose	Amount
General	Computer Equipment	For purchase of computer equipment	\$ 20,000
General	Building Res.	For future construction	50,000
General	Programming Res.	For purchase of software	83,801
General	Airport	For general operations of the Airport Fund	8,406
General	Capital Imp. Project	For capital improvement projects	2,077,348
General	Resiliency	For general operations of the Resiliency Fund	300,000
General	Weed Equip Reserve	For capital purchases of weed equipment	5,000
General Road	Road Equip. Res.	For purchases of equipment	1,055,000
Finley Buttes Trust	General Road	For improvements to County Road	1,406,275
Finley Buttes Lic.	General Road	For improvements to County Road	1,636,000
Fair	Fair Improvement	For capital upgrades to the fairgrounds	5,000
Fair	Fair Roof	For capital upgrades to fair buildings	2,000
Special Transportation	STF Vehicle Reserve	For future purchase of vehicle	208,049
Special Transportation	FTA Grant Fund	For general operations of the FTA Grant Fund	8,880
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
Echo Wind Fees	Heritage Trail	For general operations of County trails	14,000
Shepherds Flat Fees	General Road	For general operations & impr. of Co. Roads	660,381
Shepherds Flat Fees	Road Equip. Res.	For purchases of equipment	175,000
Shepherds Flat Fees	Building Res.	For future construction	189,861
Building Reserve Fund	Capital Imp. Project	For capital improvement projects	500,000
Building Permit Fund	General Fund	For general operations of the Planning Dept.	50,000
PGE - CARTY	General Road	For general operations & improv. of Co. Roads	1,824,677
Total			\$ 10,330,678



**MORROW COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2022**

**NOTE 9 - DEFERRED INFLOWS OF RESOURCES:**

Deferred revenue at June 30, 2022 consisted of the following:

	Statement Governmental      of
	Funds      Net Position
Property taxes	238,281      -
	<u>\$ 238,281      \$ -</u>

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

**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, 2022**

**NOTE 14 -- SUBSEQUENT TAX REVENUES:**

The 2022-2023 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	\$ 12,120,000
County school fund	28,700
Ione school fund	3,200
Fair fund	72,674
	<u>\$ 12,224,574</u>

After an allowance for expected delinquent tax payments, the County expects to collect at least the amount of property taxes budgeted for 2022-2023.

**NOTE 15 -- TAXES:**

County governmental funds received the following tax revenues:

Property taxes	\$ 11,480,846
Fuel tax apportionment	1,403,191
Payments in lieu of taxes	1,020,055
Other taxes	463,642
	<u>\$ 14,367,734</u>

**MORROW COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2022**

**NOTE 16 -- INTERGOVERNMENTAL REVENUES:**

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

Health department funds	\$ 413,397
Oregon Health Authority funds	1,652,809
Park department funds	589,917
Community Corrections funds	661,588
Airport grants	637,961
Sheriff department grants	401,962
Road department funds	1,067,354
911 Emergency funds	563,169
Federal forest fees and federal mineral lease	90,175
Assessment and taxation funds	150,301
Video lottery apportionment	113,907
Victim/Witness assistance funds	72,655
Other federal and state funds	<u>3,804,024</u>
	<u><u>\$ 10,219,219</u></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, 2022, Morrow County received the following fees from the landfill operator:

Finley Buttes road fund	\$ 439,923
Finley Buttes license fee fund	<u>1,784,993</u>
	<u><u>\$ 2,224,916</u></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, 2022, the balance of funds in the landfill closure agency fund was \$1,280,606.

**MORROW COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2022**

**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, 2022**

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

The following is a summary of plan participants at July 1, 2021:

Active members:	
Public safety	18
General	74
Total active	<u>92</u>
Inactive participants:	
Vested terminated	28
Non-vested terminated entitled to account balance	52
Retirees and beneficiaries	75
Total inactive	<u>155</u>
Total participants	<u><u>247</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, 2022, the recommended rate was 25.0% of covered payroll. The County contributed 25.0% of covered payroll for the fiscal year ended June 30, 2022. On July 1, 2022 the recommended rate increased to 25.5% of covered payroll for fiscal year ended June 30, 2023.

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

	<u>June 30, 2020</u>	<u>June 30, 2021</u>
Total pension liability	\$ 39,927,493	\$42,115,987
Plan fiduciary net position	27,017,501	34,544,238
Net pension liability	<u>\$ 12,909,992</u>	<u>\$ 7,571,749</u>
Fiduciary net position as a % of total pension liability	67.67%	82.02%
Covered payroll	\$ 6,684,360	\$ 6,511,875
Net pension liability as a % of covered payroll	193.14%	116.28%

**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 10 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, 2022**

**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, 2020	\$ 39,927,493	\$ 27,017,501	\$ 12,909,992
Changes for the year:			
Service cost	981,950	-	981,950
Interest on total pension liability	2,788,516	-	2,788,516
Effect of plan changes	-	-	-
Effect of economic/demographic (gains) or losses	565,022	-	565,022
Effect of assumptions changes or inputs	-	-	-
Benefit payments	(2,225,184)	(2,225,184)	-
Administrative expenses	-	(55,889)	55,889
Member contributions	78,190	78,190	-
Net investment income	-	7,723,963	(7,723,963)
Employer contributions	-	2,005,657	(2,005,657)
	\$ 42,115,987	\$ 34,544,238	\$ 7,571,749
Balances as of June 30, 2021			

**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	\$ 47,175,832	\$ 42,115,987	\$ 37,887,993
Fiduciary net position	34,544,238	34,544,238	34,544,238
Net pension liability	\$ 12,631,594	\$ 7,571,749	\$ 3,343,755

**MORROW COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2022**

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

**F. Pension Expense:**

	Fiscal Year Ending June 30, 2022
Service cost	\$ 981,950
Interest on total pension liability	2,788,516
Effect of plan changes	-
Administrative expenses	55,889
Expected investment return net of investment expenses	(1,884,322)
Recognition of deferred (inflows)outflows of resources:	
Recognition of economic/demographic (gains) or losses	541,988
Recognition of assumption changes or inputs	-
Recognition of investment (gains) or losses	(1,011,220)
Pension expense	<u>\$ 1,472,801</u>

**G. Deferred (Inflows) / Outflows of Resources:**

As of June 30, 2022, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ -	\$ 663,251
Changes in assumptions or inputs	-	-
Net difference between projected and actual earnings	(3,932,103)	-
Contributions made subsequent to measurement date	-	1,784,509
	<u>\$ (3,932,103)</u>	<u>\$ 2,447,760</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, 2023.

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>
2023	\$ (479,382)
2024	(678,361)
2025	(943,180)
2026	(1,167,929)
	<u>\$ (3,268,852)</u>

**MORROW COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2022**

**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, 2021, there were 79 active employees and 4 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, 2022, based on the July 1, 2020 valuation date and a June 30, 2021 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, 2021	Year Ended June 30, 2022
Total OPEB liability	\$ 377,016	\$ 373,849
Covered payroll	\$ 6,684,360	\$ 6,511,875
Total OPEB liability as a % of covered payroll	5.64%	5.74%
Discount rate	2.21%	2.16%
<b>Other Key Actuarial Assumptions and Methods:</b>		
Valuation date	July 1, 2020	July 1, 2020
Measurement Date	June 30, 2020	June 30, 2021
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, 2022**

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

The following table shows the changes in net OPEB liability from June 30, 2021 to June 30, 2022:

	Increase (Decrease) Total OPEB Liability
Balance as of June 30, 2021	\$ 377,016
Changes for the year:	
Service cost	25,578
Interest on total OPEB liability	8,480
Effect of changes to benefit terms	-
Effect of economic/demographic gains or losses	-
Effect of assumptions changes or inputs	753
Benefit payments	(37,978)
Balance as of June 30, 2022	\$ 373,849

The following presents the total OPEB liability of the Plan, calculated using the discount rate of 2.16%, 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 (1.16%) or 1 percentage point higher (3.16%) than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption.

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 389,205	\$ 373,849	\$ 358,683
	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	\$ 349,197	\$ 373,849	\$ 401,921

**MORROW COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2022**

**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, 2022.

	July 1, 2021 to June 30, 2022
Service cost	\$ 25,578
Interest on total OPEB liability	8,480
Effect of plan changes	-
Recognition of Deferred (Inflows)/Outflows of Resources	
Recognition of economic/demographic (gains) or losses	(2,445)
Recognition of assumptions changes or inputs	(4,737)
Administrative expenses	-
Balance as of June 30, 2022	\$ 26,876

The following shows the total deferred inflows and outflows of resources as of June 30, 2022, along with a schedule showing the amounts that will be recognized in future years.

	Deferred Inflows of Resources	Outflows of Resources
Difference between expected and actual experience	\$ (9,179)	\$ 8,588
Changes of assumptions or inputs	(29,818)	11,791
Benefit payments	-	41,618
Total as of June 30, 2022	\$ (38,997)	\$ 61,997

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:

Year ended June 30:	Annual recognition
2023	\$ (7,182)
2024	(4,716)
2025	(3,885)
2026	(2,918)
2027	83
Thereafter	-
	\$ (18,618)

**MORROW COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2022**

**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):

<b><u>Fund:</u></b>	<b>GAAP Basis Change in Fund Balances</b>	<b>Change in Compensated Absences</b>	<b>Budgetary Basis - Change in Fund Balances</b>
General	\$ 52,204	\$ (7,515)	\$ 44,689
General Road	(40,062)	17,323	(22,739)
911 Emergency Telephone	280,453	(1,426)	279,027
Fair	16,189	(1,642)	14,547
Special Transportation	116,732	580	117,312
Victim/Witness Assistance	(24,188)	495	(23,693)
Park	328,994	(941)	328,053
FTA Grant	(474)	(516)	(990)
Community Corrections	(918)	(5,057)	(5,975)

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

<b><u>Fund:</u></b>	<b>GAAP Basis Fund Balances</b>	<b>Compensated Absences</b>	<b>Budgetary Basis Fund Balances</b>
General Fund	10,887,324	\$ (255,372)	\$ 10,631,952
General Road	2,747,664	(79,977)	2,667,687
911 Emergency Telephone	780,579	(9,058)	771,521
Fair	309,844	(3,691)	306,153
Special Transportation	667,020	(3,920)	663,100
Victim/Witness Assistance	(10,648)	(563)	(11,211)
Park	555,447	(13,591)	541,856
FTA Grant	36,576	(516)	36,060
Community Corrections	401,895	(21,323)	380,572

**MORROW COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2022**

**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, 2022, 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	\$ 52,671	\$ 14,963	\$ 574	\$ -
Strategic Investment Program	\$ 16,029	\$ 5,088	\$ 6,300	\$ 4,716

**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. Management is not aware of any subsequent events that would materially effect the financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION**

**MORROW COUNTY, OREGON**

**Schedule of Deferred (Inflows) and Outflows of Resources**

	<u>Original Amount</u>	<u>Experience Period</u>	<u>Original Recognition Period</u>	<u>Amount Recognized in Expense 6/30/2022</u>	<u>Balance of Deferred Inflows 6/30/2022</u>	<u>Balance of Deferred Outflows 6/30/2022</u>
Investment	\$ (5,839,641)	2020-2021	5.0	\$ (1,167,928)	\$ (4,671,713)	\$ -
(gains) or losses	866,907	2019-2020	5.0	173,381	-	520,145
	507,126	2018-2019	5.0	101,425	-	202,851
	83,078	2017-2018	5.0	16,616	-	16,614
	(673,578)	2016-2017	5.0	(134,714)	-	-
				<u>\$ (1,011,220)</u>	<u>\$ (4,671,713)</u>	<u>\$ 739,610</u>
Economic/demographic	\$ 565,022	2020-2021	3.3	\$ 171,219	\$ -	\$ 393,803
(gains) or losses	478,937	2019-2020	3.3	145,132	-	188,673
	565,425	2018-2019	3.5	161,550	-	80,775
	448,618	2017-2018	3.5	64,087	-	-
				<u>\$ 541,988</u>	<u>\$ -</u>	<u>\$ 663,251</u>
Assumption	\$ -	2020-2021	3.3	\$ -	\$ -	\$ -
changes or inputs	-	2019-2020	3.3	-	-	-
	-	2018-2019	3.5	-	-	-
	-	2017-2018	3.5	-	-	-
				<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, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
<b>Total Pension Liability</b>						
Service cost	\$ 670,931	\$ 768,358	\$ 851,065	\$ 917,396	\$ 973,073	\$ 981,950
Interest on total pension liability	2,049,096	2,143,810	2,297,651	2,450,738	2,626,398	2,788,516
Effect of plan changes	-	-	-	-	-	-
Effect of economic/demographic (gains) or losses	201,509	577,357	448,618	565,425	478,937	565,022
Effect of assumptions changes or inputs	-	-	-	-	-	-
Benefit payments	(2,021,216)	(1,416,721)	(1,443,225)	(1,627,635)	(1,464,644)	(2,225,184)
Member contributions	48,953	57,180	53,759	63,676	69,003	78,190
Net change in total pension liability	949,273	2,129,984	2,207,868	2,369,600	2,682,767	2,188,494
Total pension liability, beginning	29,588,001	30,537,274	32,667,258	34,875,126	37,244,726	39,927,493
Total pension liability, ending	<u>\$ 30,537,274</u>	<u>\$ 32,667,258</u>	<u>\$ 34,875,126</u>	<u>\$ 37,244,726</u>	<u>\$ 39,927,493</u>	<u>\$ 42,115,987</u>
<b>Fiduciary Net Position</b>						
Employer contributions	\$ 1,350,209	\$ 1,769,758	\$ 2,811,558	\$ 1,968,992	\$ 2,058,783	\$ 2,005,657
Member contributions	48,953	57,180	53,759	63,676	69,003	78,190
Investment income net of investment expenses	(447,095)	2,001,161	1,445,686	1,181,999	937,244	7,723,963
Benefit payments	(2,021,216)	(1,416,721)	(1,443,225)	(1,627,635)	(1,464,644)	(2,225,184)
Administrative expenses	(67,539)	(45,738)	(40,865)	(95,888)	(49,808)	(55,889)
Net change in plan fiduciary net position	(1,136,688)	2,365,640	2,826,913	1,491,144	1,550,578	7,526,737
Fiduciary net position, beginning	19,919,914	18,783,226	21,148,866	23,975,779	25,466,923	27,017,501
Fiduciary net position, ending	<u>\$ 18,783,226</u>	<u>\$ 21,148,866</u>	<u>\$ 23,975,779</u>	<u>\$ 25,466,923</u>	<u>\$ 27,017,501</u>	<u>\$ 34,544,238</u>
Net pension liability, ending	\$ 11,754,048	\$ 11,518,392	\$ 10,899,347	\$ 11,777,803	\$ 12,909,992	\$ 7,571,749
Fiduciary net position as a % of total pension liability	61.51%	64.74%	68.75%	68.38%	67.67%	82.02%
Covered payroll	\$ 5,315,783	\$ 5,802,486	\$ 5,881,681	\$ 6,392,832	\$ 6,684,360	\$ 6,511,875
Net pension liability as a % of covered payroll	221.12%	198.51%	185.31%	184.23%	193.14%	116.28%

See accompanying independent auditor's report.

**MORROW COUNTY, OREGON**

**Schedule of Employer Contributions**

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Actuarially determined contribution	\$ 1,973	\$ 1,979	\$ 1,956	\$ 1,812	\$ 1,770	\$ 1,350	\$ 1,225	\$ 1,110	\$ 1,005	\$ 1,133
Actual employer contribution	2,006	2,059	1,969	2,812	1,770	1,350	1,225	1,075	909	896
Contribution deficiency (Excess)	33	80	13	1,000	-	-	-	(35)	(96)	(237)
Covered payroll	6,512	6,684	6,393	5,881	5,802	5,315	4,960	4,800	4,748	4,837
Contribution as a % of covered payroll	30.80%	30.80%	30.80%	47.81%	30.51%	25.40%	24.70%	22.40%	19.14%	18.52%
Valuation Date	7/1/2020	7/1/2019	7/1/2018	7/1/2017	7/1/2016	7/1/2015	7/1/2014	7/1/2013	7/1/2012	7/1/2011
Investment Rate of Return Assumption	7.00%	7.00%	7.00%	7.00%	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, 2021**

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, 2020	\$ 27,017,501	12.00	1.00	\$ 34,736,802
Monthly net external cash flows:				
July	(1,676)	11.00	0.96	(2,132)
August	70,059	10.00	0.88	87,290
September	63,832	9.00	0.79	77,883
October	(90,328)	8.00	0.71	(107,928)
November	159,892	7.00	0.63	187,086
December	(86,250)	6.00	0.54	(98,828)
January	26,774	5.00	0.46	30,043
February	(269,883)	4.00	0.38	(296,555)
March	68,675	3.00	0.29	73,898
April	(147,270)	2.00	0.21	(155,186)
May	131,961	1.00	0.13	136,172
June	(123,012)	0.00	0.04	(124,307)
Ending Value - June 30, 2021	34,544,238			
Money - Weighted Rate of Return	28.57%			

**Schedule of Investment Returns**

<b>Fiscal Year Ending June 30,</b>	<b>Money-Weighted Rate of Return Net of Investment Expenses</b>
2021	28.57%
2020	3.64%
2019	4.94%
2018	6.67%
2017	10.51%
2016	(2.27)%

See accompanying independent auditor's report.

**MORROW COUNTY, OREGON**

**Schedule of Changes in Total OPEB Liability and Related Ratios**

	<b>Fiscal Year Ending June 30,</b>		
	<b><u>June 30, 2020</u></b>	<b><u>June 30, 2021</u></b>	<b><u>June 30, 2022</u></b>
<b>Total Pension Liability</b>			
Service cost	\$ 17,900	\$ 19,883	\$ 25,578
Interest on total OPEB liability	15,207	14,261	8,480
Effect of plan changes	-	-	-
Effect of economic/demographic (gains) or losses	-	13,360	-
Effect of assumptions changes or inputs	6,969	(41,827)	753
Benefit payments	(22,936)	(32,201)	(37,978)
Net change in total pension liability	17,140	(26,524)	(3,167)
Total pension liability, beginning	386,400	403,540	377,016
Total pension liability, ending	<u>\$ 403,540</u>	<u>\$ 377,016</u>	<u>\$ 373,849</u>
Covered payroll	\$ 6,392,832	\$ 6,684,360	\$ 6,511,875
Net pension liability as a % of covered payroll	6.31%	5.64%	5.74%

See accompanying independent auditor's report.

**MORROW COUNTY, OREGON**

**Notes to Required Supplementary Information**

**June 30, 2022**

**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, 2022**

**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
- Orchard Wind

**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
- Capital Improvements Project Fun
- 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, 2022**

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>ASSETS:</u></b>			
Cash	\$ 6,721,152	\$ 4,339,708	\$ 11,060,860
Other receivables	1,312,959	-	1,312,959
Total assets	<u>\$ 8,034,111</u>	<u>\$ 4,339,708</u>	<u>\$ 12,373,819</u>
<b><u>LIABILITIES</u></b>			
<b><u>AND FUND BALANCES</u></b>			
<b><u>LIABILITIES:</u></b>			
Accounts payable	\$ 136,606	\$ 176,484	\$ 313,090
Accrued payroll and payroll taxes payable	9,949	-	9,949
Due to other funds	170,381	-	170,381
Total liabilities	<u>316,936</u>	<u>176,484</u>	<u>493,420</u>
<b><u>FUND BALANCES:</u></b>			
Restricted	2,092,924	-	2,092,924
Committed	5,624,251	4,163,224	9,787,475
Unassigned	-	-	-
Total fund balances	<u>7,717,175</u>	<u>4,163,224</u>	<u>11,880,399</u>
Total fund balances and liabilities	<u>\$ 8,034,111</u>	<u>\$ 4,339,708</u>	<u>\$ 12,373,819</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, 2022**

	<u>Total Nonmajor Special Revenue Funds</u>	<u>Total Nonmajor Capital Projects Funds</u>	<u>Total Nonmajor Governmental Funds</u>
<b><u>REVENUES:</u></b>			
Taxes	\$ 459,371	\$ -	\$ 459,371
Intergovernmental	3,548,846	-	3,548,846
Fees, fines and charges for services	7,798,849	-	7,798,849
Interest	64,196	28,511	92,707
Miscellaneous	45,740	-	45,740
Total revenues	<u>11,917,002</u>	<u>28,511</u>	<u>11,945,513</u>
<b><u>EXPENDITURES:</u></b>			
General government	1,997,974	99,649	2,097,623
Public safety	1,435,326	-	1,435,326
Highways and streets	-	-	-
Culture and recreation	802,176	-	802,176
Education	269,511	-	269,511
Capital outlay	906,968	4,046,712	4,953,680
Debt service	-	709,482	709,482
Total expenditures	<u>5,411,955</u>	<u>4,855,843</u>	<u>10,267,798</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>6,505,047</u>	<u>(4,827,332)</u>	<u>1,677,715</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>			
Operating transfers in	71,286	4,371,059	4,442,345
Operating transfers out	<u>(6,231,123)</u>	<u>(500,000)</u>	<u>(6,731,123)</u>
Total other financing sources (uses)	<u>(6,159,837)</u>	<u>3,871,059</u>	<u>(2,288,778)</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	345,210	(956,273)	(611,063)
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<u>7,371,965</u>	<u>5,119,497</u>	<u>12,491,462</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ 7,717,175</u>	<u>\$ 4,163,224</u>	<u>\$ 11,880,399</u>

See accompanying independent auditor's report.

**MORROW COUNTY, OREGON**

**Non-Major Special Revenue Funds**

**June 30, 2022**

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, 2022**

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.
- **Orchard Wind Fund** - accounts for revenues and expenditures associated with the Orchard wind project.

**MORROW COUNTY, OREGON**

**Nonmajor Special Revenue Funds**

**Combining Balance Sheet**

**June 30, 2022**

	<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>
<b><u>ASSETS:</u></b>						
Cash	\$ 23,698	\$ 423,185	\$ 66,158	\$ 144,277	\$ 30,119	\$ 639,783
Other receivables	-	85,282	-	-	-	139,148
Total assets	<u>\$ 23,698</u>	<u>\$ 508,467</u>	<u>\$ 66,158</u>	<u>\$ 144,277</u>	<u>\$ 30,119</u>	<u>\$ 778,931</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>						
<b><u>LIABILITIES:</u></b>						
Accounts payable	\$ 35	\$ -	\$ -	\$ 13,621	\$ 227	\$ 3,138
Accrued payroll and payroll taxes payable	-	-	-	-	-	(4,786)
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>35</u>	<u>-</u>	<u>-</u>	<u>13,621</u>	<u>227</u>	<u>(1,648)</u>
<b><u>FUND BALANCES:</u></b>						
Restricted	-	508,467	66,158	-	-	780,579
Committed	23,663	-	-	130,656	29,892	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>23,663</u>	<u>508,467</u>	<u>66,158</u>	<u>130,656</u>	<u>29,892</u>	<u>780,579</u>
	<u>\$ 23,698</u>	<u>\$ 508,467</u>	<u>\$ 66,158</u>	<u>\$ 144,277</u>	<u>\$ 30,119</u>	<u>\$ 778,931</u>

See accompanying independent  
auditor's report.

Continued on next page.

**MORROW COUNTY, OREGON**

**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet**  
**June 30, 2022**

Continued from previous page.

	<u>Surveyor Preserve- tion</u>	<u>Finley Buttes Lic. Fees</u>	<u>County School</u>	<u>Ione School</u>	<u>Fair</u>	<u>Special Trans- portation</u>
<b><u>ASSETS:</u></b>						
Cash	\$ 277,051	\$ 924,418	\$ 57	\$ 6	\$ 322,507	\$ 573,211
Other receivables	-	346,619	-	-	-	119,678
Total assets	<u>\$ 277,051</u>	<u>\$ 1,271,037</u>	<u>\$ 57</u>	<u>\$ 6</u>	<u>\$ 322,507</u>	<u>\$ 692,889</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>						
<b><u>LIABILITIES:</u></b>						
Accounts payable	\$ -	\$ 5,939	\$ -	\$ -	\$ 12,225	\$ 21,216
Accrued payroll and payroll taxes payable	-	-	-	-	438	4,653
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>5,939</u>	<u>-</u>	<u>-</u>	<u>12,663</u>	<u>25,869</u>
<b><u>FUND BALANCES:</u></b>						
Restricted	-	-	57	6	-	-
Committed	277,051	1,265,098	-	-	309,844	667,020
Unassigned	-	-	-	-	-	-
Total fund balances	<u>277,051</u>	<u>1,265,098</u>	<u>57</u>	<u>6</u>	<u>309,844</u>	<u>667,020</u>
	<u>\$ 277,051</u>	<u>\$ 1,271,037</u>	<u>\$ 57</u>	<u>\$ 6</u>	<u>\$ 322,507</u>	<u>\$ 692,889</u>

See accompanying independent  
auditor's report.

Continued on next page.

**MORROW COUNTY, OREGON**

**Nonmajor Special Revenue Funds**

**Combining Balance Sheet**

**June 30, 2022**

Continued from previous page.

	<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>
<b><u>ASSETS:</u></b>						
Cash	\$ 20,533	\$ 40,632	\$ 14,760	\$ 46,273	\$ 36,368	\$ 14,722
Other receivables	-	-	-	-	-	-
Total assets	<u>\$ 20,533</u>	<u>\$ 40,632</u>	<u>\$ 14,760</u>	<u>\$ 46,273</u>	<u>\$ 36,368</u>	<u>\$ 14,722</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>						
<b><u>LIABILITIES:</u></b>						
Accounts payable	\$ -	\$ -	\$ 320	\$ -	\$ 125	\$ 468
Accrued payroll and payroll taxes payable	-	-	(2,337)	-	-	-
Due to other funds	-	-	27,425	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>25,408</u>	<u>-</u>	<u>125</u>	<u>468</u>
<b><u>FUND BALANCES:</u></b>						
Restricted	20,533	40,632	-	-	36,243	-
Committed	-	-	(10,648)	46,273	-	14,254
Unassigned	-	-	-	-	-	-
Total fund balances	<u>20,533</u>	<u>40,632</u>	<u>(10,648)</u>	<u>46,273</u>	<u>36,243</u>	<u>14,254</u>
	<u>\$ 20,533</u>	<u>\$ 40,632</u>	<u>\$ 14,760</u>	<u>\$ 46,273</u>	<u>\$ 36,368</u>	<u>\$ 14,722</u>

See accompanying independent  
auditor's report.

Continued on next page.

**MORROW COUNTY, OREGON**

**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet**  
**June 30, 2022**

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>
<b><u>ASSETS:</u></b>						
Cash	\$ -	\$ 41,934	\$ 23,483	\$ 29,843	\$ 1,368,188	\$ 547,361
Other receivables	-	-	-	-	-	32,734
Total assets	<u>\$ -</u>	<u>\$ 41,934</u>	<u>\$ 23,483</u>	<u>\$ 29,843</u>	<u>\$ 1,368,188</u>	<u>\$ 580,095</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>						
<b><u>LIABILITIES:</u></b>						
Accounts payable	\$ -	\$ 23,431	\$ -	\$ -	\$ -	\$ 20,386
Accrued payroll and payroll taxes payable	-	-	-	-	-	4,262
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>23,431</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,648</u>
<b><u>FUND BALANCES:</u></b>						
Restricted	-	18,503	-	29,843	-	-
Committed	-	-	23,483	-	1,368,188	555,447
Unassigned	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>18,503</u>	<u>23,483</u>	<u>29,843</u>	<u>1,368,188</u>	<u>555,447</u>
	<u>\$ -</u>	<u>\$ 41,934</u>	<u>\$ 23,483</u>	<u>\$ 29,843</u>	<u>\$ 1,368,188</u>	<u>\$ 580,095</u>

See accompanying independent  
auditor's report.

Continued on next page.

**MORROW COUNTY, OREGON**

**Nonmajor Special Revenue Funds**

**Combining Balance Sheet**

**June 30, 2022**

Continued from previous page.

	<u>Equity</u>	<u>Liquor Control</u>	<u>Water Planning</u>	<u>Forest Service</u>	<u>Court Security</u>	<u>Echo Wind Fees</u>
<b><u>ASSETS:</u></b>						
Cash	\$ 219,362	\$ 879	\$ 258	\$ 86,602	\$ 77,111	\$ 57,342
Other receivables	408,432	-	-	-	356	-
Total assets	<u>\$ 627,794</u>	<u>\$ 879</u>	<u>\$ 258</u>	<u>\$ 86,602</u>	<u>\$ 77,467</u>	<u>\$ 57,342</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>						
<b><u>LIABILITIES:</u></b>						
Accounts payable	\$ 6,959	\$ -	\$ -	\$ -	\$ 11,516	\$ -
Accrued payroll and payroll taxes payable	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>6,959</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,516</u>	<u>-</u>
<b><u>FUND BALANCES:</u></b>						
Restricted	-	879	-	86,602	65,951	-
Committed	620,835	-	258	-	-	57,342
Unassigned	-	-	-	-	-	-
Total fund balances	<u>620,835</u>	<u>879</u>	<u>258</u>	<u>86,602</u>	<u>65,951</u>	<u>57,342</u>
	<u>\$ 627,794</u>	<u>\$ 879</u>	<u>\$ 258</u>	<u>\$ 86,602</u>	<u>\$ 77,467</u>	<u>\$ 57,342</u>

See accompanying independent  
auditor's report.

Continued on next page.

**MORROW COUNTY, OREGON**

**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet**  
**June 30, 2022**

Continued from previous page.

	<u>Shepherds Flat Fees</u>	<u>FTA Grant</u>	<u>Comm. Corrections Fund</u>	<u>PGE Carty</u>	<u>Sheriff Reserve</u>	<u>Orchard Wind</u>	<u>Totals</u>
<b><u>ASSETS:</u></b>							
Cash	\$ -	\$ 145,163	\$ 280,273	\$ 228,437	\$ 14,558	\$ 2,600	\$ 6,721,152
Other receivables	-	45,050	135,660	-	-	-	1,312,959
Total assets	<u>\$ -</u>	<u>\$ 190,213</u>	<u>\$ 415,933</u>	<u>\$ 228,437</u>	<u>\$ 14,558</u>	<u>\$ 2,600</u>	<u>\$ 8,034,111</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>							
<b><u>LIABILITIES:</u></b>							
Accounts payable	\$ -	\$ 11,661	\$ 5,339	\$ -	\$ -	\$ -	\$ 136,606
Accrued payroll and payroll taxes payable	-	(980)	8,699	-	-	-	9,949
Due to other funds	-	142,956	-	-	-	-	170,381
Total liabilities	<u>-</u>	<u>153,637</u>	<u>14,038</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>316,936</u>
<b><u>FUND BALANCES:</u></b>							
Restricted	-	36,576	401,895	-	-	-	2,092,924
Committed	-	-	-	228,437	14,558	2,600	5,624,251
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>36,576</u>	<u>401,895</u>	<u>228,437</u>	<u>14,558</u>	<u>2,600</u>	<u>7,717,175</u>
	<u>\$ -</u>	<u>\$ 190,213</u>	<u>\$ 415,933</u>	<u>\$ 228,437</u>	<u>\$ 14,558</u>	<u>\$ 2,600</u>	<u>\$ 8,034,111</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, 2022**

	<u>Heritage</u>	<u>Finley Buttes Road</u>	<u>Commission on Children/ Families</u>	<u>Airport</u>	<u>Law Library</u>	<u>911 Emergency Telephone</u>
<b><u>REVENUES:</u></b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	637,961	-	563,169
Fees, fines, and charges for services	-	439,923	-	76,589	6,390	-
Interest	138	10,791	-	834	218	3,459
Miscellaneous	-	-	-	15,609	-	-
Total revenues	<u>138</u>	<u>450,714</u>	<u>-</u>	<u>730,993</u>	<u>6,608</u>	<u>566,628</u>
<b><u>EXPENDITURES:</u></b>						
General government	-	-	-	91,482	-	-
Public safety	-	-	-	-	-	286,175
Highways and streets	-	-	-	-	-	-
Culture and recreation	7,717	-	-	-	-	-
Education	-	-	-	-	7,966	-
Capital outlay	-	-	-	690,203	-	-
Total expenditures	<u>7,717</u>	<u>-</u>	<u>-</u>	<u>781,685</u>	<u>7,966</u>	<u>286,175</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>(7,579)</u>	<u>450,714</u>	<u>-</u>	<u>(50,692)</u>	<u>(1,358)</u>	<u>280,453</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>						
Operating transfers in	14,000	-	-	38,406	-	-
Operating transfers out	-	(1,406,275)	-	-	-	-
Total other financing sources (uses)	<u>14,000</u>	<u>(1,406,275)</u>	<u>-</u>	<u>38,406</u>	<u>-</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES:</u></b>	6,421	(955,561)	-	(12,286)	(1,358)	280,453
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<u>17,242</u>	<u>1,464,028</u>	<u>66,158</u>	<u>142,942</u>	<u>31,250</u>	<u>500,126</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ 23,663</u>	<u>\$ 508,467</u>	<u>\$ 66,158</u>	<u>\$ 130,656</u>	<u>\$ 29,892</u>	<u>\$ 780,579</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, 2022**

	<u>Surveyor Preserva- tion</u>	<u>Finley Buttes Lic. Fees</u>	<u>County School</u>	<u>Ione School</u>	<u>Fair</u>	<u>Special Trans- portation</u>
<b><u>REVENUES:</u></b>						
Taxes	\$ -	\$ -	\$ 213,079	\$ 17,950	\$ 74,238	\$ -
Intergovernmental	-	-	27,837	2,221	53,167	552,485
Fees, fines, and charges for services	18,572	1,784,993	-	-	51,992	15,543
Interest	1,743	6,708	103	9	1,983	4,649
Miscellaneous	-	-	-	-	2,164	-
Total revenues	<u>20,315</u>	<u>1,791,701</u>	<u>241,019</u>	<u>20,180</u>	<u>183,544</u>	<u>572,677</u>
<b><u>EXPENDITURES:</u></b>						
General government	-	33,068	-	-	-	224,636
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	2,550	-	-	-	160,355	-
Education	-	-	241,334	20,211	-	-
Capital outlay	-	-	-	-	-	14,380
Total expenditures	<u>2,550</u>	<u>33,068</u>	<u>241,334</u>	<u>20,211</u>	<u>160,355</u>	<u>239,016</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>17,765</u>	<u>1,758,633</u>	<u>(315)</u>	<u>(31)</u>	<u>23,189</u>	<u>333,661</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	(1,636,000)	-	-	(7,000)	(216,929)
Total other financing sources (uses)	<u>-</u>	<u>(1,636,000)</u>	<u>-</u>	<u>-</u>	<u>(7,000)</u>	<u>(216,929)</u>
<b><u>NET CHANGE IN FUND BALANCES:</u></b>	<u>17,765</u>	<u>122,633</u>	<u>(315)</u>	<u>(31)</u>	<u>16,189</u>	<u>116,732</u>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<u>259,286</u>	<u>1,142,465</u>	<u>372</u>	<u>37</u>	<u>293,655</u>	<u>550,288</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ 277,051</u>	<u>\$ 1,265,098</u>	<u>\$ 57</u>	<u>\$ 6</u>	<u>\$ 309,844</u>	<u>\$ 667,020</u>

See accompanying independent auditor's report.

Continued on next page.

**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, 2022**

	<u>Alcohol Enforce- ment</u>	<u>Video Lottery Econ. Devel.</u>	<u>Victim/ Witness Assistance</u>	<u>Willow Creek Wind</u>	<u>CAMI Grant</u>	<u>Safety Committee</u>
<b><u>REVENUES:</u></b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	113,907	72,655	-	21,084	-
Fees, fines, and charges for services	-	-	-	112,663	-	-
Interest	136	275	-	319	258	120
Miscellaneous	-	-	-	-	-	12,551
Total revenues	<u>136</u>	<u>114,182</u>	<u>72,655</u>	<u>112,982</u>	<u>21,342</u>	<u>12,671</u>
<b><u>EXPENDITURES:</u></b>						
General government	-	63,680	-	112,663	32,315	8,659
Public safety	1,388	-	96,843	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>1,388</u>	<u>63,680</u>	<u>96,843</u>	<u>112,663</u>	<u>32,315</u>	<u>8,659</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>(1,252)</u>	<u>50,502</u>	<u>(24,188)</u>	<u>319</u>	<u>(10,973)</u>	<u>4,012</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	(51,000)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(51,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES:</u></b>	<u>(1,252)</u>	<u>(498)</u>	<u>(24,188)</u>	<u>319</u>	<u>(10,973)</u>	<u>4,012</u>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<u>21,785</u>	<u>41,130</u>	<u>13,540</u>	<u>45,954</u>	<u>47,216</u>	<u>10,242</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ 20,533</u>	<u>\$ 40,632</u>	<u>\$ (10,648)</u>	<u>\$ 46,273</u>	<u>\$ 36,243</u>	<u>\$ 14,254</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, 2022**

	<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>
<b><u>REVENUES:</u></b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,104
Intergovernmental	-	-	-	-	-	589,917
Fees, fines, and charges for services	-	383,713	2,143	-	313,612	272,654
Interest	-	-	146	192	7,934	2,898
Miscellaneous	-	-	-	-	-	10,497
Total revenues	<u>-</u>	<u>383,713</u>	<u>2,289</u>	<u>192</u>	<u>321,546</u>	<u>1,030,070</u>
<b><u>EXPENDITURES:</u></b>						
General government	-	-	584	-	88	-
Public safety	-	384,534	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	20,000	-	-	-	-	611,554
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	89,522
Total expenditures	<u>20,000</u>	<u>384,534</u>	<u>584</u>	<u>-</u>	<u>88</u>	<u>701,076</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>(20,000)</u>	<u>(821)</u>	<u>1,705</u>	<u>192</u>	<u>321,458</u>	<u>328,994</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>						
Operating transfers in	10,000	-	-	-	-	-
Operating transfers out	-	-	-	-	(50,000)	-
Total other financing sources (uses)	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES:</u></b>	<u>(10,000)</u>	<u>(821)</u>	<u>1,705</u>	<u>192</u>	<u>271,458</u>	<u>328,994</u>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<u>10,000</u>	<u>19,324</u>	<u>21,778</u>	<u>29,651</u>	<u>1,096,730</u>	<u>226,453</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ -</u>	<u>\$ 18,503</u>	<u>\$ 23,483</u>	<u>\$ 29,843</u>	<u>\$ 1,368,188</u>	<u>\$ 555,447</u>

See accompanying independent auditor's report.

Continued on next page.

**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, 2022**

	<u>Equity</u>	<u>Liquor Control</u>	<u>Water Planning</u>	<u>Forest Service</u>	<u>Court Security</u>	<u>Echo Wind Fees</u>
<b><u>REVENUES:</u></b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	4,244	-	-
Fees, fines, and charges for services	-	-	-	-	8,590	92,565
Interest	9,500	5	-	538	522	317
Miscellaneous	-	-	-	-	-	-
Total revenues	<u>9,500</u>	<u>5</u>	<u>-</u>	<u>4,782</u>	<u>9,112</u>	<u>92,882</u>
<b><u>EXPENDITURES:</u></b>						
General government	8,959	-	-	-	-	39,251
Public safety	-	-	-	-	24,354	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>8,959</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,354</u>	<u>39,251</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>541</u>	<u>5</u>	<u>-</u>	<u>4,782</u>	<u>(15,242)</u>	<u>53,631</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	(14,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,000)</u>
<b><u>NET CHANGE IN FUND BALANCES:</u></b>	541	5	-	4,782	(15,242)	39,631
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<u>620,294</u>	<u>874</u>	<u>258</u>	<u>81,820</u>	<u>81,193</u>	<u>17,711</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ 620,835</u>	<u>\$ 879</u>	<u>\$ 258</u>	<u>\$ 86,602</u>	<u>\$ 65,951</u>	<u>\$ 57,342</u>

See accompanying independent auditor's report.

Continued on next page.

**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, 2022**

	Shepherds Flat Fees	FTA Grant	Comm. Corrections Fund	PGE Carty	Sheriff Reserve	Orchard Wind	Totals
<b><u>REVENUES:</u></b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 459,371
Intergovernmental	-	248,611	661,588	-	-	-	3,548,846
Fees, fines, and charges for services	1,554,350	-	11,484	2,511,454	-	141,619	7,798,849
Interest	1,561	851	2,048	5,843	98	-	64,196
Miscellaneous	-	2,519	-	-	2,400	-	45,740
Total revenues	<u>1,555,911</u>	<u>251,981</u>	<u>675,120</u>	<u>2,517,297</u>	<u>2,498</u>	<u>141,619</u>	<u>11,917,002</u>
<b><u>EXPENDITURES:</u></b>							
General government	542,040	185,406	-	516,124	-	139,019	1,997,974
Public safety	-	-	639,104	-	2,928	-	1,435,326
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	802,176
Education	-	-	-	-	-	-	269,511
Capital outlay	-	75,929	36,934	-	-	-	906,968
Total expenditures	<u>542,040</u>	<u>261,335</u>	<u>676,038</u>	<u>516,124</u>	<u>2,928</u>	<u>139,019</u>	<u>5,411,955</u>
<b><u>EXCESS (DEFICIENCY) OF</u></b>							
<b><u>REVENUES OVER (UNDER)</u></b>							
<b><u>EXPENDITURES</u></b>	<u>1,013,871</u>	<u>(9,354)</u>	<u>(918)</u>	<u>2,001,173</u>	<u>(430)</u>	<u>2,600</u>	<u>6,505,047</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>							
Operating transfers in	-	8,880	-	-	-	-	71,286
Operating transfers out	(1,025,242)	-	-	(1,824,677)	-	-	(6,231,123)
Total other financing sources (uses)	<u>(1,025,242)</u>	<u>8,880</u>	<u>-</u>	<u>(1,824,677)</u>	<u>-</u>	<u>-</u>	<u>(6,159,837)</u>
<b><u>NET CHANGE IN FUND</u></b>							
<b><u>BALANCES:</u></b>	(11,371)	(474)	(918)	176,496	(430)	2,600	345,210
<b><u>FUND BALANCE, BEGINNING</u></b>							
<b><u>OF YEAR</u></b>	<u>11,371</u>	<u>37,050</u>	<u>402,813</u>	<u>51,941</u>	<u>14,988</u>	<u>-</u>	<u>7,371,965</u>
<b><u>FUND BALANCE, END</u></b>							
<b><u>OF YEAR</u></b>	<u>\$ -</u>	<u>\$ 36,576</u>	<u>\$ 401,895</u>	<u>\$ 228,437</u>	<u>\$ 14,558</u>	<u>\$ 2,600</u>	<u>\$ 7,717,175</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	\$ 100	\$ 100	\$ 138	\$ 38
<b><u>EXPENDITURES:</u></b>				
Materials and services	32,063	32,063	7,717	24,346
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(31,963)	(31,963)	(7,579)	24,384
<b><u>OTHER FINANCING SOURCES:</u></b>				
Transfers in	14,000	14,000	14,000	-
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(17,963)	(17,963)	6,421	24,384
<b><u>FUND BALANCES, BEGINNING</u></b>	17,963	17,963	17,242	(721)
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,663</u>	<u>\$ 23,663</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Landfill fees	\$ 415,000	\$ 415,000	\$ 439,923	\$ 24,923
Interest	9,000	9,000	10,791	1,791
Total revenues	<u>424,000</u>	<u>424,000</u>	<u>450,714</u>	<u>26,714</u>
<b><u>EXPENDITURES:</u></b>				
Contractual services	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>				
	324,000	324,000	450,714	126,714
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>-</u>	<u>(1,406,275)</u>	<u>(1,406,275)</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	324,000	(1,082,275)	(955,561)	126,714
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>1,400,613</u>	<u>1,400,613</u>	<u>1,464,028</u>	<u>63,415</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ 1,724,613</u>	<u>\$ 318,338</u>	<u>\$ 508,467</u>	<u>\$ 190,129</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>EXPENDITURES:</u></b>				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>-</u>	<u>-</u>	<u>66,158</u>	<u>66,158</u>
<b><u>FUND BALANCES, ENDING</u></b>	<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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<b><u>REVENUES:</u></b>				
Grants and other	\$ 832,176	\$ 832,176	\$ 637,961	\$ (194,215)
Rental and leases	20,731	20,731	26,595	5,864
Charges for services	25,000	25,000	49,994	24,994
Interest	200	200	834	634
Miscellaneous revenue	3,300	3,300	15,609	12,309
Total revenues	<u>881,407</u>	<u>881,407</u>	<u>730,993</u>	<u>(150,414)</u>
<b><u>EXPENDITURES:</u></b>				
Materials and services	67,840	77,840	91,482	(13,642)
Capital outlay	901,140	891,140	690,203	200,937
Total expenditures	<u>968,980</u>	<u>968,980</u>	<u>781,685</u>	<u>187,295</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>				
	(87,573)	(87,573)	(50,692)	36,881
<b><u>OTHER FINANCING SOURCES:</u></b>				
Transfers in	38,406	38,406	38,406	-
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	(49,167)	(49,167)	(12,286)	36,881
<b><u>FUND BALANCES, BEGINNING</u></b>				
	49,167	49,167	142,942	93,775
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 130,656</u>	<u>\$ 130,656</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
State court, clerk fees	\$ 7,000	\$ 7,000	\$ 6,390	\$ (610)
Interest	800	800	218	(582)
Total revenues	<u>7,800</u>	<u>7,800</u>	<u>6,608</u>	<u>(1,192)</u>
<b><u>EXPENDITURES:</u></b>				
Materials and services	<u>42,506</u>	<u>42,506</u>	<u>7,966</u>	<u>34,540</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	<u>(34,706)</u>	<u>(34,706)</u>	<u>(1,358)</u>	<u>33,348</u>
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>34,706</u>	<u>34,706</u>	<u>31,250</u>	<u>(3,456)</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,892</u>	<u>\$ 29,892</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
State 911 apportionment	\$ 497,295	\$ 497,295	\$ 563,169	\$ 65,874
Interest	2,500	2,500	3,459	959
Total revenues	<u>499,795</u>	<u>499,795</u>	<u>566,628</u>	<u>66,833</u>
<b><u>EXPENDITURES:</u></b>				
Personnel services	302,717	302,717	251,122	51,595
Materials and services	60,800	60,800	36,479	24,321
Capital outlay	100,000	100,000	-	100,000
Contingency	618,263	618,263	-	618,263
Total expenditures	<u>1,081,780</u>	<u>1,081,780</u>	<u>287,601</u>	<u>794,179</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(581,985)	(581,985)	279,027	861,012
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>781,985</u>	<u>781,985</u>	<u>492,494</u>	<u>(289,491)</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 771,521</u>	<u>\$ 571,521</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Charges for services	\$ 13,000	\$ 13,000	\$ 18,572	\$ 5,572
Interest	4,000	4,000	1,743	(2,257)
Total revenues	<u>17,000</u>	<u>17,000</u>	<u>20,315</u>	<u>3,315</u>
<b><u>EXPENDITURES:</u></b>				
Materials and services	<u>255,876</u>	<u>255,876</u>	<u>2,550</u>	<u>253,326</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	<u>(238,876)</u>	<u>(238,876)</u>	<u>17,765</u>	<u>256,641</u>
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>238,876</u>	<u>238,876</u>	<u>259,286</u>	<u>20,410</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 277,051</u>	<u>\$ 277,051</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Landfill license fees	\$ 1,690,665	\$ 1,690,665	\$ 1,784,993	\$ 94,328
Interest	6,000	6,000	6,708	708
Total revenues	<u>1,696,665</u>	<u>1,696,665</u>	<u>1,791,701</u>	<u>95,036</u>
<b><u>EXPENDITURES:</u></b>				
Materials and services	<u>543,368</u>	<u>543,368</u>	<u>33,068</u>	<u>510,300</u>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>				
	1,153,297	1,153,297	1,758,633	605,336
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>(1,636,000)</u>	<u>(1,636,000)</u>	<u>(1,636,000)</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<u>(482,703)</u>	<u>(482,703)</u>	<u>122,633</u>	<u>605,336</u>
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>482,703</u>	<u>482,703</u>	<u>1,142,465</u>	<u>659,762</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,265,098</u>	<u>\$ 1,265,098</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Property taxes	\$ 28,700	\$ 28,700	\$ 29,185	\$ 485
Federal forest rentals (25%)	49,000	49,000	27,837	(21,163)
In lieu of taxes	123,000	163,000	183,894	20,894
Interest	300	300	103	(197)
Total revenues	<u>201,000</u>	<u>241,000</u>	<u>241,019</u>	<u>19</u>
<b><u>EXPENDITURES:</u></b>				
Tax turnovers	<u>201,350</u>	<u>241,350</u>	<u>241,334</u>	<u>16</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(350)	(350)	(315)	35
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>350</u>	<u>350</u>	<u>372</u>	<u>22</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57</u>	<u>\$ 57</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Property taxes	\$ 3,200	\$ 3,200	\$ 3,275	\$ 75
Federal forest rentals	500	500	2,221	1,721
In lieu of taxes	16,500	16,500	14,675	(1,825)
Interest	30	30	9	(21)
Total revenues	<u>20,230</u>	<u>20,230</u>	<u>20,180</u>	<u>(50)</u>
<b><u>EXPENDITURES:</u></b>				
Tax turnovers	<u>20,265</u>	<u>20,265</u>	<u>20,211</u>	<u>54</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(35)	(35)	(31)	4
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>35</u>	<u>35</u>	<u>37</u>	<u>2</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ 6</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, 2022**

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<b><u>REVENUES:</u></b>				
Gate admissions	\$ 18,000	\$ 18,000	\$ 17,896	\$ (104)
Concessions	1,500	1,500	1,470	(30)
Rental of facilities	3,300	3,300	3,496	196
Donations	2,000	2,000	6,450	4,450
Sponsors and premium book advertising	12,400	12,400	22,680	10,280
Other	4,100	4,100	2,164	(1,936)
Intergovernmental (Oregon State)	53,166	53,166	53,167	1
Property taxes	73,674	73,674	74,238	564
Interest	2,000	2,000	1,983	(17)
Total revenues	<u>170,140</u>	<u>170,140</u>	<u>183,544</u>	<u>13,404</u>
<b><u>EXPENDITURES:</u></b>				
Administrative and non-departmental	71,100	71,100	56,842	14,258
Fair	90,342	90,342	77,129	13,213
Multipurpose buildings	2,450	2,450	1,073	1,377
Special event	50,000	50,000	26,953	23,047
Capital outlay				-
Operating contingency	183,418	183,418	-	183,418
Total expenditures	<u>397,310</u>	<u>397,310</u>	<u>161,997</u>	<u>235,313</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>				
	<u>(227,170)</u>	<u>(227,170)</u>	<u>21,547</u>	<u>248,717</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>(7,000)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	<u>(234,170)</u>	<u>(234,170)</u>	<u>14,547</u>	<u>248,717</u>
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>234,170</u>	<u>234,170</u>	<u>291,606</u>	<u>57,436</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 306,153</u>	<u>\$ 306,153</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
State apportionment	\$ 844,558	\$ 844,558	\$ 552,485	\$ (292,073)
Bus receipts and other	3,500	3,500	15,543	12,043
Interest	3,000	3,000	4,649	1,649
Total revenues	<u>851,058</u>	<u>851,058</u>	<u>572,677</u>	<u>(278,381)</u>
<b><u>EXPENDITURES:</u></b>				
Personnel services	298,674	298,674	151,507	147,167
Materials and services	412,110	412,110	72,549	339,561
Capital outlay	38,000	38,000	14,380	23,620
Contingency	153,907	153,907	-	153,907
Total expenditures	<u>902,691</u>	<u>902,691</u>	<u>238,436</u>	<u>664,255</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	<u>(51,633)</u>	<u>(51,633)</u>	<u>334,241</u>	<u>385,874</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>(491,784)</u>	<u>(491,784)</u>	<u>(216,929)</u>	<u>274,855</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	<u>(543,417)</u>	<u>(543,417)</u>	<u>117,312</u>	<u>660,729</u>
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>543,417</u>	<u>543,417</u>	<u>545,788</u>	<u>2,371</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 663,100</u>	<u>\$ 663,100</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	\$ 500	\$ 500	\$ 136	\$ (364)
<b><u>EXPENDITURES:</u></b>				
Materials and services	<u>22,721</u>	<u>22,721</u>	<u>1,388</u>	<u>21,333</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(22,221)	(22,221)	(1,252)	20,969
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>22,221</u>	<u>22,221</u>	<u>21,785</u>	<u>(436)</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,533</u>	<u>\$ 20,533</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Video lottery	\$ 87,000	\$ 87,000	\$ 113,907	\$ 26,907
Interest	900	900	275	(625)
Total revenues	<u>87,900</u>	<u>87,900</u>	<u>114,182</u>	<u>26,282</u>
<b><u>EXPENDITURES:</u></b>				
Materials and services	<u>81,545</u>	<u>81,545</u>	<u>63,680</u>	<u>17,865</u>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>				
	6,355	6,355	50,502	44,147
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>(51,000)</u>	<u>(51,000)</u>	<u>(51,000)</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(44,645)	(44,645)	(498)	44,147
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>44,645</u>	<u>44,645</u>	<u>41,130</u>	<u>(3,515)</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,632</u>	<u>\$ 40,632</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<b><u>REVENUES:</u></b>				
State apportionment	<u>\$ 105,969</u>	<u>\$ 105,969</u>	<u>\$ 72,655</u>	<u>\$ (33,314)</u>
<b><u>EXPENDITURES:</u></b>				
Personal services	<u>94,211</u>	<u>94,211</u>	<u>89,998</u>	<u>4,213</u>
Materials and services	<u>19,527</u>	<u>19,527</u>	<u>6,350</u>	<u>13,177</u>
Total expenditures	<u>113,738</u>	<u>113,738</u>	<u>96,348</u>	<u>17,390</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	<u>(7,769)</u>	<u>(7,769)</u>	<u>(23,693)</u>	<u>(15,924)</u>
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>37,800</u>	<u>37,800</u>	<u>12,482</u>	<u>(25,318)</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ 30,031</u>	<u>\$ 30,031</u>	<u>\$ (11,211)</u>	<u>\$ (41,242)</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Wind fees	\$ 90,000	\$ 90,000	\$ 112,663	\$ 22,663
Interest	1,000	1,000	319	(681)
Total revenues	<u>91,000</u>	<u>91,000</u>	<u>112,982</u>	<u>21,982</u>
<b><u>EXPENDITURES:</u></b>				
Willow Creek Fee Distribution	<u>136,885</u>	<u>136,885</u>	<u>112,663</u>	<u>24,222</u>
Total expenditures	<u>136,885</u>	<u>136,885</u>	<u>112,663</u>	<u>24,222</u>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>				
	(45,885)	(45,885)	319	46,204
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>45,885</u>	<u>45,885</u>	<u>45,954</u>	<u>69</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,273</u>	<u>\$ 46,273</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Grants	\$ 29,160	\$ 29,160	\$ 21,084	\$ (8,076)
Interest	250	250	258	8
Total revenues	<u>29,410</u>	<u>29,410</u>	<u>21,342</u>	<u>(8,068)</u>
<b><u>EXPENDITURES:</u></b>				
Materials and services	<u>36,920</u>	<u>36,920</u>	<u>32,315</u>	<u>4,605</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>(7,510)</u>	<u>(7,510)</u>	<u>(10,973)</u>	<u>(3,463)</u>
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>35,918</u>	<u>35,918</u>	<u>47,216</u>	<u>11,298</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ 28,408</u>	<u>\$ 28,408</u>	<u>\$ 36,243</u>	<u>\$ 7,835</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
SAIF dividend	\$ 3,000	\$ 3,000	\$ 12,551	\$ 9,551
Interest	100	100	120	20
Total revenues	<u>3,100</u>	<u>3,100</u>	<u>12,671</u>	<u>9,571</u>
<b><u>EXPENDITURES:</u></b>				
Materials and services	<u>18,892</u>	<u>18,892</u>	<u>8,659</u>	<u>10,233</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(15,792)	(15,792)	4,012	19,804
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>15,792</u>	<u>15,792</u>	<u>10,242</u>	<u>(5,550)</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,254</u>	<u>\$ 14,254</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	\$ -	\$ -	\$ -	\$ -
<b><u>EXPENDITURES:</u></b>				
Materials and services	20,000	20,000	20,000	-
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(20,000)	(20,000)	(20,000)	-
<b><u>OTHER FINANCING SOURCES:</u></b>				
Transfers in	10,000	10,000	10,000	-
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(10,000)	(10,000)	(10,000)	-
<b><u>FUND BALANCES, BEGINNING</u></b>	10,000	10,000	10,000	-
<b><u>FUND BALANCES, ENDING</u></b>	<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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Fines	\$ 500,000	\$ 500,000	\$ 383,713	\$ (116,287)
<b><u>EXPENDITURES:</u></b>				
Fine turnover	529,190	529,190	384,534	144,656
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(29,190)	(29,190)	(821)	28,369
<b><u>FUND BALANCES, BEGINNING</u></b>	29,190	29,190	19,324	(9,866)
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,503</u>	<u>\$ 18,503</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Records fees	\$ 1,500	\$ 1,500	\$ 2,143	\$ 643
Interest	200	200	146	(54)
Total revenues	<u>1,700</u>	<u>1,700</u>	<u>2,289</u>	<u>589</u>
<b><u>EXPENDITURES:</u></b>				
Materials and services	<u>23,503</u>	<u>23,503</u>	<u>584</u>	<u>22,919</u>
Total expenditures	<u>23,503</u>	<u>23,503</u>	<u>584</u>	<u>22,919</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(21,803)	(21,803)	1,705	23,508
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>21,803</u>	<u>21,803</u>	<u>21,778</u>	<u>(25)</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,483</u>	<u>\$ 23,483</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Court ordered fees	\$ -	\$ -	\$ -	\$ -
Interest	400	400	192	(208)
Total revenues	<u>400</u>	<u>400</u>	<u>192</u>	<u>(208)</u>
<b><u>EXPENDITURES:</u></b>				
Materials and services	<u>30,007</u>	<u>30,007</u>	<u>-</u>	<u>30,007</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(29,607)	(29,607)	192	29,799
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>29,607</u>	<u>29,607</u>	<u>29,651</u>	<u>44</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,843</u>	<u>\$ 29,843</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<b><u>REVENUES:</u></b>				
Building permit fees	\$ 175,000	\$ 175,000	\$ 313,612	\$ 138,612
Interest	8,000	8,000	7,934	(66)
Total revenues	<u>183,000</u>	<u>183,000</u>	<u>321,546</u>	<u>138,546</u>
<b><u>EXPENDITURES:</u></b>				
Materials & Service	2,000	2,000	88	1,912
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>88</u>	<u>1,912</u>
<b><u>EXCESS OF REVENUES</u></b>				
<b><u>OVER EXPENDITURES</u></b>				
	181,000	181,000	321,458	140,458
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	(50,000)	(50,000)	(50,000)	-
<b><u>NET CHANGE IN FUND BALANCES</u></b>	131,000	131,000	271,458	140,458
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>1,099,736</u>	<u>1,099,736</u>	<u>1,096,730</u>	<u>(3,006)</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u><u>\$ 1,230,736</u></u>	<u><u>\$ 1,230,736</u></u>	<u><u>\$ 1,368,188</u></u>	<u><u>\$ 137,452</u></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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Grants	\$ 376,250	\$ 376,250	\$ 589,917	\$ 213,667
Camping fees and other charges for services	169,750	169,750	272,654	102,904
State apportionment	152,000	152,000	154,104	2,104
Interest	2,000	2,000	2,898	898
Other	7,200	7,200	10,497	3,297
Total revenues	<u>707,200</u>	<u>707,200</u>	<u>1,030,070</u>	<u>322,870</u>
<b><u>EXPENDITURES:</u></b>				
Cutsforth park	91,131	91,131	82,325	8,806
Anson Wright park	65,278	65,278	64,554	724
OHV park	636,907	636,907	554,072	82,835
Fair park	1,941	1,941	1,066	875
Contingency	167,793	167,793	-	167,793
Total expenditures	<u>963,050</u>	<u>963,050</u>	<u>702,017</u>	<u>261,033</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(255,850)	(255,850)	328,053	583,903
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>255,850</u>	<u>255,850</u>	<u>213,803</u>	<u>(42,047)</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 541,856</u>	<u>\$ 541,856</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest-Loans	\$ 9,000	\$ 9,000	\$ 8,005	\$ (995)
Interest	2,000	2,000	1,495	(505)
Total revenues	<u>11,000</u>	<u>11,000</u>	<u>9,500</u>	<u>(1,500)</u>
<b><u>EXPENDITURES:</u></b>				
Materials and services	<u>21,000</u>	<u>21,000</u>	<u>8,959</u>	<u>12,041</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(10,000)	(10,000)	541	10,541
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>10,000</u>	<u>10,000</u>	<u>620,294</u>	<u>610,294</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 620,835</u>	<u>\$ 620,835</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	\$ 15	\$ 15	\$ 5	\$ (10)
Total Revenues	<u>15</u>	<u>15</u>	<u>5</u>	<u>(10)</u>
<b><u>EXPENDITURES:</u></b>				
Materials and services	<u>887</u>	<u>887</u>	<u>-</u>	<u>887</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(872)	(872)	5	877
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>872</u>	<u>872</u>	<u>874</u>	<u>2</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 879</u>	<u>\$ 879</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, 2022**

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

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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Intergovernmental revenue	\$ -	\$ -	\$ 4,244	\$ 4,244
Interest	1,200	1,200	538	(662)
Total revenues	1,200	1,200	4,782	3,582
<b><u>EXPENDITURES:</u></b>				
Materials and services	78,538	78,538	-	78,538
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(77,338)	(77,338)	4,782	82,120
<b><u>FUND BALANCES, BEGINNING</u></b>	77,338	77,338	81,820	4,482
<b><u>FUND BALANCES, ENDING</u></b>	\$ -	\$ -	\$ 86,602	\$ 86,602

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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Court security	\$ 11,000	\$ 11,000	\$ 8,590	\$ (2,410)
Interest	3,000	3,000	522	(2,478)
Total revenues	<u>14,000</u>	<u>14,000</u>	<u>9,112</u>	<u>(4,888)</u>
<b><u>EXPENDITURES:</u></b>				
Materials and services	54,351	54,351	24,354	29,997
Capital outlay	35,000	35,000	-	35,000
Total expenditures	<u>89,351</u>	<u>89,351</u>	<u>24,354</u>	<u>64,997</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(75,351)	(75,351)	(15,242)	60,109
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>75,351</u>	<u>75,351</u>	<u>81,193</u>	<u>5,842</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,951</u>	<u>\$ 65,951</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Wind fees	\$ 84,100	\$ 84,100	\$ 92,565	\$ 8,465
Interest	100	100	317	217
Total revenues	<u>84,200</u>	<u>84,200</u>	<u>92,882</u>	<u>8,682</u>
<b><u>EXPENDITURES:</u></b>				
Other requirements	<u>87,885</u>	<u>87,885</u>	<u>39,251</u>	<u>48,634</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(3,685)	(3,685)	53,631	57,316
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>(14,000)</u>	<u>(14,000)</u>	<u>(14,000)</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	(17,685)	(17,685)	39,631	57,316
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>17,685</u>	<u>17,685</u>	<u>17,711</u>	<u>26</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,342</u>	<u>\$ 57,342</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Wind fees	\$ 1,660,000	\$ 1,660,000	\$ 1,554,350	\$ (105,650)
Interest	1,000	1,000	1,561	561
Total revenues	<u>1,661,000</u>	<u>1,661,000</u>	<u>1,555,911</u>	<u>(105,089)</u>
<b><u>EXPENDITURES:</u></b>				
Other requirements	<u>521,500</u>	<u>521,500</u>	<u>542,040</u>	<u>(20,540)</u>
Total expenditures	<u>521,500</u>	<u>521,500</u>	<u>542,040</u>	<u>(20,540)</u>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>	1,139,500	1,139,500	1,013,871	(125,629)
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>(1,150,851)</u>	<u>(1,150,851)</u>	<u>(1,025,242)</u>	<u>125,609</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(11,351)	(11,351)	(11,371)	(20)
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>11,351</u>	<u>11,351</u>	<u>11,371</u>	<u>20</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Grants	\$ 327,521	\$ 470,477	\$ 248,611	\$ (221,866)
Interest	1,000	1,000	851	(149)
Other	-	-	2,519	2,519
Total revenues	<u>328,521</u>	<u>471,477</u>	<u>251,981</u>	<u>(219,496)</u>
<b><u>EXPENDITURES:</u></b>				
Personal services	97,604	97,604	96,643	961
Materials and services	105,238	171,238	89,279	81,959
Capital outlay	50,000	126,956	75,929	51,027
Contingency	138,238	138,238	-	138,238
Total expenditures	<u>391,080</u>	<u>534,036</u>	<u>261,851</u>	<u>272,185</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(62,559)	(62,559)	(9,870)	52,689
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers in	26,910	26,910	8,880	(18,030)
Transfers out	(12,000)	(12,000)	-	12,000
Total other financing sources (uses)	<u>14,910</u>	<u>14,910</u>	<u>8,880</u>	<u>(6,030)</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	(47,649)	(47,649)	(990)	46,659
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>47,649</u>	<u>47,649</u>	<u>37,050</u>	<u>(10,599)</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,060</u>	<u>\$ 36,060</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
State P&P revenue	\$ 578,918	\$ 587,100	\$ 661,588	\$ 74,488
Charges for services and other	47,000	47,000	11,484	(35,516)
Interest	6,000	6,000	2,048	(3,952)
Total revenues	<u>631,918</u>	<u>640,100</u>	<u>675,120</u>	<u>35,020</u>
<b><u>EXPENDITURES:</u></b>				
Personal services	486,733	486,733	471,899	14,834
Materials and services	203,220	211,402	172,262	39,140
Capital outlay	-	50,000	36,934	13,066
Contingency	100,000	50,000	-	50,000
Total expenditures	<u>789,953</u>	<u>798,135</u>	<u>681,095</u>	<u>117,040</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(158,035)	(158,035)	(5,975)	152,060
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>301,906</u>	<u>301,906</u>	<u>386,547</u>	<u>84,641</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ 143,871</u>	<u>\$ 143,871</u>	<u>\$ 380,572</u>	<u>\$ 236,701</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
PGE - Carty Comm Serv	\$ 2,395,330	\$ 2,395,330	\$ 2,511,454	\$ 116,124
Interest	3,500	3,500	5,843	2,343
Total revenues	<u>2,398,830</u>	<u>2,398,830</u>	<u>2,517,297</u>	<u>118,467</u>
<b><u>EXPENDITURES:</u></b>				
Other requirements	<u>626,017</u>	<u>626,017</u>	<u>516,124</u>	<u>109,893</u>
Total expenditures	<u>626,017</u>	<u>626,017</u>	<u>516,124</u>	<u>109,893</u>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>				
	1,772,813	1,772,813	2,001,173	228,360
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers out	<u>(1,824,677)</u>	<u>(1,824,677)</u>	<u>(1,824,677)</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	(51,864)	(51,864)	176,496	228,360
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>51,864</u>	<u>51,864</u>	<u>51,941</u>	<u>77</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 228,437</u>	<u>\$ 228,437</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<b><u>REVENUES:</u></b>				
Donations	\$ 3,000	\$ 3,000	\$ 2,400	\$ (600)
Reserve fees	2,000	2,000	-	(2,000)
Interest	-	-	98	98
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>2,498</u>	<u>(2,502)</u>
<b><u>EXPENDITURES:</u></b>				
Materials and services	10,200	10,200	2,928	7,272
Contingency	13,560	13,560	-	13,560
Total expenditures	<u>23,760</u>	<u>23,760</u>	<u>2,928</u>	<u>20,832</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	(18,760)	(18,760)	(430)	18,330
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>18,760</u>	<u>18,760</u>	<u>14,988</u>	<u>(3,772)</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,558</u>	<u>\$ 14,558</u>

See accompanying independent auditor's report.



**MORROW COUNTY, OREGON**

**Orchard Wind**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**

**Budget (Non-GAAP Budgetary Basis) to Actual**

**Year Ended June 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Wind fees	<u>\$ -</u>	<u>\$ 141,619</u>	<u>\$ 141,619</u>	<u>\$ -</u>
Total revenues	<u>-</u>	<u>141,619</u>	<u>141,619</u>	<u>-</u>
<b><u>EXPENDITURES:</u></b>				
Other requirements	<u>-</u>	<u>141,619</u>	<u>139,019</u>	<u>2,600</u>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>	<u>-</u>	<u>-</u>	<u>2,600</u>	<u>2,600</u>
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,600</u>	<u>\$ 2,600</u>

**MORROW COUNTY, OREGON**

**Non-Major Capital Projects Funds**

**June 30, 2022**

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.
- **Capital Improvement Projects Fund** - accounts for the acquisition of the County construction projects.
- **Bleacher Reserve Fund** - accounts for the acquisition of bleachers at the County's fairgrounds.
- **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, 2022**

	Road Equipment Reserve	Computer Equipment Reserve	Program- ming Reserve	Weed Equipment Reserve	STF Vehicle Reserve	Fair Roof Reserve	Capital Improv. Projects	Bleacher Reserve	Fair Improve. Reserve	Building Reserve	Totals
<b><u>ASSETS:</u></b>											
Cash	\$ 911,980	\$ 87,215	\$ (1,613)	\$ 25,943	\$ 265,878	\$ 27,070	\$2,125,962	\$ 25,990	\$26,357	\$ 844,926	\$4,339,708
Total assets	<u>\$ 911,980</u>	<u>\$ 87,215</u>	<u>\$ (1,613)</u>	<u>\$ 25,943</u>	<u>\$ 265,878</u>	<u>\$ 27,070</u>	<u>\$2,125,962</u>	<u>\$ 25,990</u>	<u>\$26,357</u>	<u>\$ 844,926</u>	<u>\$4,339,708</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>											
<b><u>LIABILITIES:</u></b>											
Accounts payable	\$ 28,311	\$ -	\$ -	\$ -	\$ 148,173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,484
<b><u>FUND BALANCES:</u></b>											
Committed	883,669	87,215	(1,613)	25,943	117,705	27,070	2,125,962	25,990	26,357	844,926	4,163,224
Total liabilities and fund balances	<u>\$ 911,980</u>	<u>\$ 87,215</u>	<u>\$ (1,613)</u>	<u>\$ 25,943</u>	<u>\$ 265,878</u>	<u>\$ 27,070</u>	<u>\$2,125,962</u>	<u>\$ 25,990</u>	<u>\$26,357</u>	<u>\$ 844,926</u>	<u>\$4,339,708</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, 2022**

	Road Equip. Reserve	Computer Equipment Reserve	Program- ming Reserve	Weed Equip. Reserve	STF Vehicle Reserve	Fair Roof Reserve	Capital Improv. Projects	Bleacher Reserve	Fair Improve. Reserve	Building Reserve	Totals
<b><u>REVENUES:</u></b>											
Interest	\$ 4,969	\$ 511	\$ 119	\$ 154	\$ 581	\$ 169	\$ 16,013	\$ 167	\$ 157	\$ 5,671	\$ 28,511
Total revenues	4,969	511	119	154	581	169	16,013	167	157	5,671	28,511
<b><u>EXPENDITURES</u></b>											
General government	-	-	99,649	-	-	-	-	-	-	-	99,649
Highways and streets	-	-	-	-	-	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	540,377	-	17,000	-	208,559	-	3,280,776	-	-	-	4,046,712
Debt service	148,130	-	-	-	-	-	561,352	-	-	-	709,482
Total expenditures	688,507	-	116,649	-	208,559	-	3,842,128	-	-	-	4,855,843
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>											
	(683,538)	511	(116,530)	154	(207,978)	169	(3,826,115)	167	157	5,671	(4,827,332)
<b><u>OTHER FINANCING SOURCES (USES):</u></b>											
Transfers in	1,230,000	20,000	83,801	5,000	208,049	2,000	2,577,348	-	5,000	239,861	4,371,059
Transfers out	-	-	-	-	-	-	-	-	-	(500,000)	(500,000)
Total other financing sources (uses)	1,230,000	20,000	83,801	5,000	208,049	2,000	2,577,348	-	5,000	(260,139)	3,871,059
<b><u>NET CHANGE IN FUND BALANCES</u></b>											
	546,462	20,511	(32,729)	5,154	71	2,169	(1,248,767)	167	5,157	(254,468)	(956,273)
<b><u>FUND BALANCES, BEGIN.</u></b>											
	337,207	66,704	31,116	20,789	117,634	24,901	3,374,729	25,823	21,200	1,099,394	5,119,497
<b><u>FUND BALANCES, ENDING</u></b>											
	\$ 883,669	\$ 87,215	\$ (1,613)	\$ 25,943	\$ 117,705	\$ 27,070	\$ 2,125,962	\$ 25,990	\$ 26,357	\$ 844,926	\$ 4,163,224

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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Sale of assets	\$ -	\$ -	\$ -	-
Interest	6,000	6,000	4,969	(1,031)
Total revenues	6,000	6,000	4,969	(1,031)
<b><u>EXPENDITURES:</u></b>				
Capital outlay	2,237,911	2,237,911	688,507	1,549,404
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(2,231,911)	(2,231,911)	(683,538)	1,548,373
<b><u>OTHER FINANCING SOURCES:</u></b>				
Transfers in	1,230,000	1,230,000	1,230,000	-
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(1,001,911)	(1,001,911)	546,462	1,548,373
<b><u>FUND BALANCES, BEGINNING</u></b>	1,001,911	1,001,911	337,207	(664,704)
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 883,669</u>	<u>\$ 883,669</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ 511</u>	<u>\$ 111</u>
<b><u>EXPENDITURES:</u></b>				
Capital outlay	<u>77,006</u>	<u>77,006</u>	<u>-</u>	<u>77,006</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>(76,606)</u>	<u>(76,606)</u>	<u>511</u>	<u>77,117</u>
<b><u>OTHER FINANCING SOURCES:</u></b>				
Transfers in	<u>10,000</u>	<u>10,000</u>	<u>20,000</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<u>(66,606)</u>	<u>(66,606)</u>	<u>20,511</u>	<u>77,117</u>
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>66,606</u>	<u>66,606</u>	<u>66,704</u>	<u>98</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,215</u>	<u>\$ 77,215</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<b><u>REVENUES:</u></b>				
Interest	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 119</u>	<u>\$ 19</u>
<b><u>EXPENDITURES:</u></b>				
Capital outlay	<u>114,955</u>	<u>114,955</u>	<u>116,649</u>	<u>(1,694)</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	<u>(114,855)</u>	<u>(114,855)</u>	<u>(116,530)</u>	<u>(1,675)</u>
<b><u>OTHER FINANCING SOURCES:</u></b>				
Transfers in	<u>83,801</u>	<u>83,801</u>	<u>83,801</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<u>(31,054)</u>	<u>(31,054)</u>	<u>(32,729)</u>	<u>(1,675)</u>
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>31,054</u>	<u>31,054</u>	<u>31,116</u>	<u>62</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,613)</u>	<u>\$ (1,613)</u>

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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	\$ 50	\$ 50	\$ 154	\$ 104
<b><u>EXPENDITURES:</u></b>				
Capital outlay	25,797	25,797	-	25,797
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(25,747)	(25,747)	154	25,901
<b><u>OTHER FINANCING SOURCES:</u></b>				
Transfers in	5,000	5,000	5,000	-
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	(20,747)	(20,747)	5,154	25,901
<b><u>FUND BALANCES, BEGINNING</u></b>				
	20,747	20,747	20,789	42
<b><u>FUND BALANCES, ENDING</u></b>				
	\$ -	\$ -	\$ 25,943	\$ 25,943

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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 581</u>	<u>\$ (1,419)</u>
<b><u>EXPENDITURES:</u></b>				
Capital outlay	<u>476,874</u>	<u>476,874</u>	<u>208,559</u>	<u>268,315</u>
Contingency	<u>101,575</u>	<u>101,575</u>	<u>-</u>	<u>101,575</u>
Total expenditures	<u>578,449</u>	<u>578,449</u>	<u>208,559</u>	<u>369,890</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>(576,449)</u>	<u>(576,449)</u>	<u>(207,978)</u>	<u>368,471</u>
<b><u>OTHER FINANCING SOURCES:</u></b>				
Transfers in	<u>476,874</u>	<u>476,874</u>	<u>208,049</u>	<u>(268,825)</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<u>(99,575)</u>	<u>(99,575)</u>	<u>71</u>	<u>99,646</u>
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>99,575</u>	<u>99,575</u>	<u>117,634</u>	<u>18,059</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 117,705</u>	<u>\$ 117,705</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	\$ 200	\$ 200	\$ 169	\$ (31)
<b><u>EXPENDITURES:</u></b>				
Capital outlay	27,052	27,052	-	27,052
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(26,852)	(26,852)	169	27,021
<b><u>OTHER FINANCING SOURCES:</u></b>				
Transfers in	2,000	2,000	2,000	-
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(24,852)	(24,852)	2,169	27,021
<b><u>FUND BALANCES, BEGINNING</u></b>	24,852	24,852	24,901	49
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,070</u>	<u>\$ 27,070</u>

See accompanying independent auditor's report.

**MORROW COUNTY, OREGON**

**Capital Improvement Project Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget (Non-GAAP Budgetary Basis) to Actual**  
**Year Ended June 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	\$ -	\$ -	\$ 16,013	\$ 16,013
<b><u>EXPENDITURES:</u></b>				
Debt service	588,388	588,388	561,352	27,036
Capital outlay	4,476,863	5,476,863	3,280,776	2,196,087
Total expenditures	5,065,251	6,065,251	3,842,128	2,223,123
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(5,065,251)	(6,065,251)	(3,826,115)	2,239,136
<b><u>OTHER FINANCING SOURCES:</u></b>				
Transfers in	2,888,388	3,888,388	2,577,348	(1,311,040)
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	(2,176,863)	(2,176,863)	(1,248,767)	928,096
<b><u>FUND BALANCES, BEGINNING</u></b>				
	2,228,934	2,228,934	3,374,729	1,145,795
<b><u>FUND BALANCES, ENDING</u></b>				
	\$ 52,071	\$ 52,071	\$ 2,125,962	\$ 2,073,891

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, 2022**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	\$ 200	\$ 200	\$ 167	\$ (33)
<b><u>EXPENDITURES:</u></b>				
Capital outlay	25,985	25,985	-	25,985
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(25,785)	(25,785)	167	25,952
<b><u>FUND BALANCES, BEGINNING</u></b>	25,785	25,785	25,823	38
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,990</u>	<u>\$ 25,990</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, 2022**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	\$ 100	\$ 100	\$ 157	\$ 57
<b><u>EXPENDITURES:</u></b>				
Capital outlay	26,258	26,258	-	26,258
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(26,158)	(26,158)	157	26,315
<b><u>OTHER FINANCING SOURCES:</u></b>				
Transfers in	5,000	5,000	5,000	-
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	(21,158)	(21,158)	5,157	26,315
<b><u>FUND BALANCES, BEGINNING</u></b>				
	21,158	21,158	21,200	42
<b><u>FUND BALANCES, ENDING</u></b>				
	\$ -	\$ -	\$ 26,357	\$ 26,357

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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	\$ 1,000	\$ 1,000	\$ 5,671	\$ 4,671
<b><u>EXPENDITURES</u></b>				
Capital outlay	500,000	500,000	-	500,000
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(499,000)	(499,000)	5,671	504,671
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers in	239,861	239,861	239,861	-
Transfers out	(500,000)	(500,000)	(500,000)	-
Total other financing sources (uses)	(260,139)	(260,139)	(260,139)	-
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	(759,139)	(759,139)	(254,468)	504,671
<b><u>FUND BALANCES, BEGINNING</u></b>				
	1,097,762	1,097,762	1,099,394	1,632
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ 338,623</u>	<u>\$ 338,623</u>	<u>\$ 844,926</u>	<u>\$ 506,303</u>

See accompanying independent auditor's report.

**MORROW COUNTY, OREGON**

**Agency Funds**  
**Combining Statement of Assets and Liabilities**  
**(Arising from Cash Transactions)**  
**June 30, 2022**

	ASSETS			LIABILITIES AND FUND EQUITY		
	Cash and Investments	Taxes Receivable	Total	Payable to Other Agencies	Fund Balance	Total
<b><u>AGENCY FUNDS:</u></b>						
Property taxes	\$ -	\$ 836,388	\$ 836,388	\$ 836,388	\$ -	\$ 836,388
Assessments and taxation	20,605	-	20,605	20,605	-	20,605
Treasurer's account	1,168	-	1,168	1,168	-	1,168
Morrow Co. medical fund	4,488	-	4,488	4,488	-	4,488
Other districts, general	6,254	-	6,254	6,254	-	6,254
Other districts, debt service	23,912	-	23,912	23,912	-	23,912
Fire districts, general	1,262,658	-	1,262,658	1,262,658	-	1,262,658
Cemetery districts	367	-	367	367	-	367
Park districts	3,131	-	3,131	3,131	-	3,131
Water control districts	21	-	21	21	-	21
School districts, general	25,747	-	25,747	25,747	-	25,747
School districts, debt service	231,936	-	231,936	231,936	-	231,936
Morrow County Unified Recreation	1,108,288	-	1,108,288	1,108,288	-	1,108,288
North Morrow vector control	1,060	-	1,060	1,060	-	1,060
Finley buttes landfill	1,280,606	-	1,280,606	1,280,606	-	1,280,606
Tax appeals	383,726	-	383,726	383,726	-	383,726
Library district	214,471	-	214,471	214,471	-	214,471
Other	80,193	-	80,193	80,193	-	80,193
Mobile home ombudsman	11	-	11	11	-	11
Total	<u>\$ 4,648,642</u>	<u>\$ 836,388</u>	<u>\$ 5,485,030</u>	<u>\$ 5,485,030</u>	<u>\$ -</u>	<u>\$ 5,485,030</u>

See accompanying independent auditor's report.

**MORROW COUNTY, OREGON**

**Other Schedules**

**June 30, 2022**

**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 Receipts, Expenditures, and Changes in Cash**  
**(Arising from Cash Transactions)**  
**Year Ended June 30, 2022**

	Cash and Investments June 30, 2021	Additions	Deductions	Cash and Investments June 30, 2022
<b><u>AGENCY FUNDS:</u></b>				
Property taxes	\$ -	\$49,113,797	\$49,113,797	\$ -
Assessments and taxation	23,290	103,803	106,488	\$ 20,605
Treasurer's account	1,160	8	-	\$ 1,168
Morrow Co. Health District	9,745	3,328,740	3,333,997	\$ 4,488
Other districts, general	14,054	3,836,638	3,844,438	\$ 6,254
Other districts, debt service	24,349	1,610,754	1,611,191	\$ 23,912
Fire districts, general	1,012,458	3,516,970	3,266,770	\$ 1,262,658
Cemetery districts	819	276,323	276,775	\$ 367
Library districts	112,633	974,896	873,058	\$ 214,471
Park districts	6,728	1,890,850	1,894,447	\$ 3,131
Water control districts	48	197,578	197,605	\$ 21
School districts, general	56,227	15,474,641	15,505,121	\$ 25,747
School districts, debt service	192,198	3,084,987	3,045,249	\$ 231,936
Morrow County Unified Recreation	579,396	1,974,837	1,445,945	\$ 1,108,288
North Morrow vector control	2,283	736,606	737,829	\$ 1,060
Finley buttes landfill	1,272,354	8,252	-	\$ 1,280,606
Tax appeals	381,253	2,473	-	\$ 383,726
Other	61,814	2,806,606	2,788,227	\$ 80,193
Mobile home ombudsman	26	6,432	6,447	\$ 11
<b>Total</b>	<b>\$ 3,750,835</b>	<b>\$88,945,191</b>	<b>\$88,047,384</b>	<b>\$ 4,648,642</b>

See accompanying independent auditor's report.

**MORROW COUNTY, OREGON**  
**Schedule of Accountability -- County Treasurer**  
**Cash Transactions**  
**Year Ended June 30, 2022**

<b><u>COUNTY FUNDS:</u></b>	<u>June 30, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>June 30, 2022</u>
General	\$ 10,624,502	\$ 19,287,263	\$ 19,164,256	\$ 10,747,509
Heritage	17,242	14,146	7,690	23,698
Road Fund Equipment	341,073	1,235,142	664,235	911,980
General Road	4,754,432	8,418,293	9,914,215	3,258,510
Finley Buttes Road	1,423,563	406,624	1,407,002	423,185
Juvenile Services Commission	66,158	-	-	66,158
Airport	146,416	897,604	899,743	144,277
Law Library	31,690	6,624	8,195	30,119
911 Emergency Telephone	378,704	582,541	321,462	639,783
Surveyor Preservation	259,286	20,494	2,729	277,051
Finley Buttes license fee	983,141	1,607,629	1,666,352	924,418
County School	124	245,601	245,668	57
Ione School	13	20,690	20,697	6
Fair	302,834	198,193	178,670	322,357
Computer Equipment Reserve	66,704	20,511	-	87,215
Special Transportation	584,174	942,793	953,756	573,211
Programming Reserve	31,116	83,920	116,649	(1,613)
Alcohol Enforcement	22,003	249	1,719	20,533
Video Lottery	41,130	114,182	114,680	40,632
Victim/Witness Assistance	22,640	97,564	105,444	14,760
Willow Creek Wind	45,954	112,982	112,663	46,273
CAMI Grant	47,296	21,342	32,270	36,368
Weed Equipment Reserve	20,789	5,154	-	25,943
STF Vehicle Reserve	115,609	687,528	537,259	265,878
Roof Reserve	24,901	2,169	-	27,070
Heppner Admin Building	3,997,095	2,593,373	4,464,506	2,125,962
Safety committee	12,058	12,671	10,007	14,722
Bleacher Reserve	25,823	167	-	25,990
Rodeo	10,000	10,000	20,000	-
Justice Court	67,608	384,875	410,549	41,934
Clerks Records	21,778	2,294	589	23,483
DUII Impact	29,651	192	-	29,843
Fair Improvement Reserve	21,200	5,157	-	26,357
Building Permit Fees	1,096,730	321,547	50,089	1,368,188
Park	233,238	1,050,445	736,844	546,839
Equity	305,331	61,831	147,800	219,362
Building Reserve	1,099,394	245,532	500,000	844,926
Liquor Control	874	5	-	879
Water Planning	258	-	-	258
Forest Service	81,820	4,782	-	86,602
Court Security	91,277	9,581	23,747	77,111
Echo Wind Fees	17,711	92,881	53,250	57,342
Shepherds Flat Fees	183,371	1,975,910	2,159,281	-
FTA Grant	173,087	249,088	277,012	145,163
Community Corrections	320,179	680,493	720,399	280,273
PGE - Carty	51,941	2,517,297	2,340,801	228,437
Sheriff Reserve	14,988	3,016	3,446	14,558
Wheatridge Wind	-	2,524,749	1,345,638	1,179,111
Orchard Wind	-	141,619	139,019	2,600
Resiliency	92,008	14,437,852	9,039,106	5,490,754
Total County Funds	<u>28,298,914</u>	<u>62,354,595</u>	<u>58,917,437</u>	<u>31,736,072</u>
<b><u>AGENCY FUNDS</u></b>	<u>3,750,835</u>	<u>88,945,191</u>	<u>88,047,384</u>	<u>4,648,642</u>
County Treasurer Totals	<u>\$ 32,049,749</u>	<u>\$ 151,299,786</u>	<u>\$ 146,964,821</u>	<u>\$ 36,384,714</u>

See accompanying independent auditor's report.

**MORROW COUNTY, OREGON**

**Schedule of Cash and Investments**

**June 30, 2022**

County Treasurer	\$ 36,384,714
Cash on hand, various funds	<u>1,735</u>
Total cash and investments	<u>\$ 36,386,449</u>

See accompanying independent auditor's report.

**MORROW COUNTY, OREGON**

**Schedule of Property Tax Transactions and Outstanding Balances**  
**Year Ended June 30, 2022**

<u>Fiscal Year</u>	<u>Property Taxes Receivable July 1, 2021</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, 2022</u>
2021-22	\$ -	\$ 43,707,855	\$ (1,224,979)	\$ (292,386)	\$ (41,697,056)	\$ 493,434
2020-21	458,208	-	-	(59,190)	(127,480)	271,538
2019-20	289,965	-	-	(2,511)	(96,349)	191,105
2018-19	216,295	-	-	(24,612)	(44,687)	146,996
2017-18	219,179	-	-	(2,461)	(206,898)	9,820
2016-17	16,532	-	-	(2,516)	(5,462)	8,554
2015-16	9,876	-	-	(2,582)	(3,918)	3,376
Prior years	4,728	-	-	(167)	(752)	3,809
	<u>\$ 1,214,783</u>	<u>\$ 43,707,855</u>	<u>\$ (1,224,979)</u>	<u>\$ (386,425)</u>	<u>\$ (42,182,602)</u>	<u>\$ 1,128,632</u>
 <u>County Summary:</u>						
County General Fund	\$ 313,068	\$ 11,901,287	\$ (333,552)	\$ (107,713)	\$ (11,480,846)	\$ 292,244
Agency Funds	901,715	31,806,568	(891,427)	(278,712)	(30,701,756)	836,388
	<u>\$ 1,214,783</u>	<u>\$ 43,707,855</u>	<u>\$ (1,224,979)</u>	<u>\$ (386,425)</u>	<u>\$ (42,182,602)</u>	<u>\$ 1,128,632</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

DENNIS L. BARNETT, C.P.A.  
KRISTIE L. SHASTEEN, C.P.A.  
CAMERON W. ANDERSON, C.P.A.  
RICHARD L. STODDARD, C.P.A.  
PAUL A. BARNETT, C.P.A.

975 S.E. 4th St.  
Hermiston, OR 97838  
(541) 567-5215  
www.barnettandmoro.com

BETSY J. BENNETT, C.P.A.  
REBECCA K. RAMOS BAUTISTA, C.P.A.  
MITCHELL L. BOYLAN, C.P.A.  
DAVID J. BARNETT, C.P.A.  
SHERON VARIKATT, C.P.A.  
CRYSTAL R. CHASE, C.P.A.

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

County Commissioners  
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, 2022, 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 December 30, 2022.

### **Report on 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

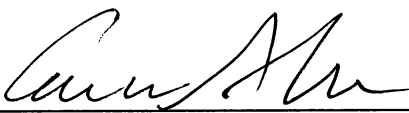
**Report on Compliance and Other Matters**

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 financial statements. 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  
December 30, 2022

**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.



# Barnett & Moro, P.C.

Certified Public Accountants

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## **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, 2022, and have issued our report thereon dated December 30, 2022. 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).

County Commissioners  
Morrow County  
Page two

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**

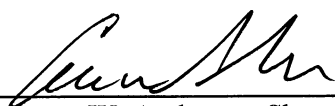
In planning and performing our audit, we considered Morrow County, Oregon's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness 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  
December 30, 2022

**SINGLE AUDIT SECTION**

**MORROW COUNTY, OREGON**

**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2022**

<b><u>Federal Grantor/Program Name:</u></b>	<b><u>Federal CFDA Number</u></b>	<b><u>Major Programs (X)</u></b>	<b><u>Amount</u></b>
<b><u>U.S. DEPARTMENT OF AGRICULTURE:</u></b>			
Schools and roads - grants to states	10.665		\$ 124,477
<b><u>U.S. DEPARTMENT OF JUSTICE:</u></b>			
Crime victim assistance	16.575		\$ 59,940
Justice reinvestment initiative	16.827		104,592
			<u>\$ 164,532</u>
<b><u>U.S. DEPARTMENT OF ENERGY:</u></b>			
Environmental remediation and waste processing and disposal	81.104		\$ 27,200
<b><u>U.S. DEPARTMENT OF VETERAN AFFAIRS</u></b>			
Veterans transportation program	64.035		\$ 45,532
<b><u>U.S. DEPARTMENT OF TREASURY</u></b>			
Coronavirus State and Local Fiscal Recovery Funds	21.027		\$ 150,000
Coronavirus Relief Fund	21.019		122,965
			<u>\$ 272,965</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u></b>			
Oregon Health Authority:			
Public health emergency preparedness	93.069		\$ 63,201
Immunization cooperative agreements	93.268		68,726
Public health emergency response	93.354		37,505
Opioid STR	93.788		180,000
Block grants for community mental health services	93.958		22,803
Block grants for prevention and treatment of substance abuse	93.959		83,281
Maternal and child health services block grants to the states	93.994		18,337
			<u>473,853</u>
Oregon Department of Justice:			
Child support enforcement	93.563		102,319
			<u>\$ 576,172</u>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION:</u></b>			
Airport Improvement Program	20.106	X	\$ 629,790
Enhanced mobility of seniors and individuals with disabilities	20.513		55,753
Formula grants for rural areas and tribal transit	20.509		130,376
			<u>\$ 815,919</u>
<b><u>U.S. DEPARTMENT OF THE INTERIOR:</u></b>			
Bureau of Land Management, Mineral Land Leasing	15.214		\$ 830
Payment in Lieu of Taxes	15.226		346,800
			<u>\$ 347,630</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u></b>			
Emergency management performance grants	97.042		\$ 44,249
			<u>\$ 2,418,676</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, 2022**

**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.

# Barnett & Moro, P.C.

Certified Public Accountants

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KRISTIE L. SHASTEEN, C.P.A.  
CAMERON W. ANDERSON, C.P.A.  
RICHARD L. STODDARD, C.P.A.  
PAUL A. BARNETT, C.P.A.

975 S.E. 4th St.  
Hermiston, OR 97838  
(541) 567-5215  
www.barnettandmoro.com

BETSY J. BENNETT, C.P.A.  
REBECCA K. RAMOS BAUTISTA, C.P.A.  
MITCHELL L. BOYLAN, C.P.A.  
DAVID J. BARNETT, C.P.A.  
SHERON VARIKATT, C.P.A.  
CRYSTAL R. CHASE, C.P.A.

---

## **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**

#### **Opinion on Each Major Federal Program**

We have audited Morrow County, Oregon's compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

In our opinion, Morrow County, Oregon complied, in all material respects, with the 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, 2022.

#### **Basis for Opinion on Each Major Federal Program**

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit for the Audit of Compliance section of our report.

We are required to be independent of Morrow County, Oregon and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. our audit does not provide a legal determination of Morrow County, Oregon's compliance with the compliance requirements referred above.

### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Morrow County, Oregon's federal programs.

### **Auditor's Responsibility for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Morrow County, Oregon's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, internal omissions, misrepresentation, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that individually or in the aggregate, it would influence judgement made by a reasonable user of the report on compliance about Morrow County, Oregon's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Morrow County, Oregon's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Morrow County, Oregon's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Morrow County, Oregon's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

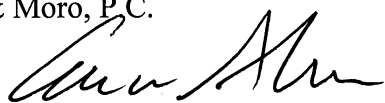
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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 Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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  
December 30, 2022



**MORROW COUNTY, OREGON**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2022**

---

**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  no
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  yes  none reported
- Noncompliance material to financial statements noted?  yes  no

Federal Awards

Internal control over major programs:

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

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
20.106	Airport Improvement Program

---

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

Auditee qualified as low-risk auditee?  yes  no

---

**Section II-Financial Statement Findings**

---

There are no financial statement findings for the year ended June 30, 2022.

---

**Section III-Federal Award Findings and Questioned Costs**

---

There are no federal award findings or questioned costs for the year ended June 30, 2022.

**MORROW COUNTY, OREGON**

**SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS**

**Year Ended June 30, 2022**

**QUESTIONED COSTS:**

There were no questioned costs for the year ended June 30, 2021.

**FINDINGS:**

There were no findings for the year ended June 30, 2021.

**Roberta Lutcher**

---

**Subject:** FW: City of Boardman - Access Easement for Columbia Ave. Pedestrian Path  
**Attachments:** 439-72\_DigSign\_Copies11x17.pdf; Morrow County Pedestrian Path Easement.docx

**From:** Mike Lees <[mlees@andersonperry.com](mailto:mlees@andersonperry.com)>  
**Sent:** Friday, January 6, 2023 10:19 AM  
**To:** Greg Sweek <[gswweek@co.morrow.or.us](mailto:gswweek@co.morrow.or.us)>  
**Cc:** Richard Stokoe <[StokoeR@cityofboardman.com](mailto:StokoeR@cityofboardman.com)>; Karen Pettigrew <[PettigrewK@cityofboardman.com](mailto:PettigrewK@cityofboardman.com)>  
**Subject:** City of Boardman - Access Easement for Columbia Ave. Pedestrian Path

Good morning Greg,

As discussed, attached are the construction drawings and access easement for the Columbia Avenue Pedestrian Path (Pedestrian Path). The project consists of a concrete Pedestrian Path from Main Street to Olson Road to provide a safe route for pedestrians traveling the area between the High School and the Rec/Sage Center. The Boardman Community Development Association (BCDA) is funding the construction project and the City of Boardman is handling the easement acquisition since the City will assume ownership of the Pedestrian Path upon construction completion. Access easements have recently been obtained from 5 landowners in the project area.

Sheet R-106 of the construction drawings shows the alignment of the Pedestrian Path on the 2 lots the County owns and the boundary of an existing utility easement (the southerly 25 feet of each lot). The requested access easement to construct the Pedestrian Path overlays the existing utility easement. Furthermore, the access easement is needed due to limited right-of-way and the design cross-section of the Pedestrian Path. To improve pedestrian safety and accommodate storm drainage runoff, the design cross-section (Sheet R-301) incorporates a swale to offset the Pedestrian Path from the roadway.

We understand that the County is in the process of developing these lots for the "Loop" transit facility and the development will eventually have sidewalks. We also understand that the development is in preliminary stages, and it may take some time to break ground. This is an opportunity for the County to save costs on the development project by having the Pedestrian Path installed adjacent to Columbia Avenue. The Pedestrian Path construction project has been awarded and the contractor is scheduled to break ground January 9, 2023. The contractor will be start at the High School and work east to Olson Road.

Rick Stokoe (Assistant City Manager) and I (City Engineer) are requesting to present this information to the Commissioners at the January 18, 2023 meeting and answer any questions the Commissioners may have.

Please let me know if you have any questions or need additional information.

Thank you,



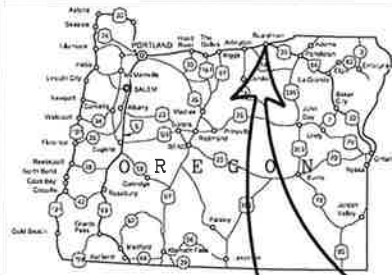
Mike Lees, P.E.  
 Project Manager  
 Anderson Perry & Associates, Inc.  
 1901 N Fir Street/PO Box 1107  
 La Grande, OR 97850  
 541-963-8309 office  
 541-963-5456 fax  
 541-605-9704 cell

[Web](#)   [Facebook](#)

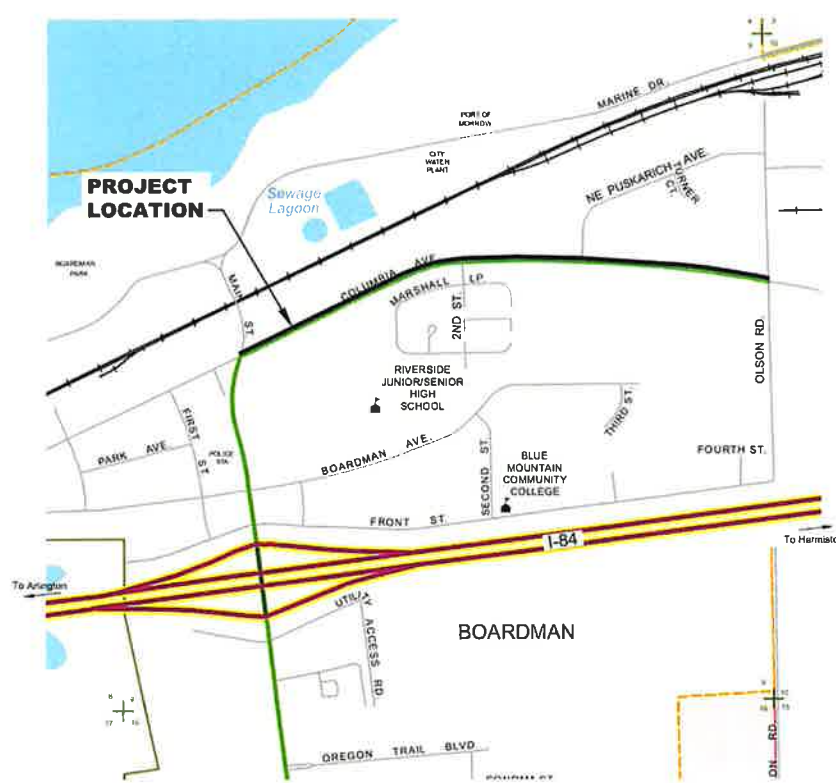
# BOARDMAN COMMUNITY DEVELOPMENT ASSOCIATION

## COLUMBIA AVE. PEDESTRIAN IMPROVEMENTS

### 2022



TORRIE GRIGGS - Executive Director



VICINITY MAP  
N.T.S.

#### INDEX

-	COVER
G-001	LEGEND AND GENERAL NOTES
G-100	EXISTING SITE PLAN, SURVEY CONTROL AND SHEET INDEX
<b>ROADWAY</b>	
R-101	PLAN AND PROFILE STA. S1+00 TO STA. S6+50
R-102	PLAN AND PROFILE STA. S6+50 TO STA. S13+00
R-103	PLAN AND PROFILE STA. S13+00 TO STA. S29+50
R-104	PLAN AND PROFILE STA. S29+50 TO STA. S35+00
R-105	PLAN AND PROFILE STA. S35+00 TO STA. S40+00
R-106	PLAN AND PROFILE STA. S40+00 TO STA. S45+50
R-301	TYPICAL SECTION
R-401	INTERSECTIONS DETAILS I
R-402	INTERSECTIONS DETAILS II
R-501	DETAILS I
R-502	DETAILS II



FINAL ELECTRONIC DOCUMENTS AVAILABLE UPON REQUEST



1001 N. F Street - La Grange OR 97030 Ph: 503-863-8300 Fax: 503-863-5455  
LA GRANGE OR WALKWALLA, WA. REZMOND OR HERMISTON OR  
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## PLAN LEGEND

### UTILITIES

EXISTING	
WATER LINE	---
VALVE	⊕
IRRIGATION VALVE	⊗
WATER MANHOLE	⊙
FIRE HYDRANT	⊕
WATER METER	⊕
SEWER LINE	---
GRAVITY SEWER MANHOLE	⊙
BURIED POWER	---P---
OVERHEAD POWER	---OHP---
BURIED TELEPHONE	---T---
GAS SERVICE	---
FIBER OPTIC	---
TELEVISION	---
UTILITY POLE	⊖
GUY WIRE	---
ELECTRIC TRANSFORMER	⊕
ELECTRIC RISER	⊕
ELECTRIC METER	⊕
TELEPHONE RISER	⊕
STREET LIGHT	⊕

GENERAL	
EXISTING	PROPOSED
INDEX CONTOUR	---
INTERMEDIATE CONTOUR	---
PROPERTY LINE/RIGHT-OF-WAY CENTERLINE	---
EASEMENT	---
MONUMENT	△
CONTROL POINT	⊙
MISCELLANEOUS POST	⊕
BOLLARD	*
FENCE LINE/GATE	---
CHAINLINK FENCE	---
WOOD FENCE	---
GUARDRAIL	---
SWALE CENTERLINE	---
SPRINKLER HEAD	⊕
SIGN	⊕
RECTANGULAR RAPID FLASHING BEACON SYSTEM	⊕
DECIDUOUS TREE	⊕
CURB AND SIDEWALK	---
SIDEWALK TYPE 1	---
SIDEWALK TYPE 2	---
GRAVEL DRIVEWAY/STREET	---
SIDEWALK DEMOLITION	---

### ABBREVIATION LIST

ACP	ASPHALT CONCRETE PAVEMENT
AVE	AVENUE
CB	CATCH BASIN
CL	CENTERLINE
E	EAST
ELEV (EL)	ELEVATION
FG	FINISHED GRADE
FL	FLOW LINE
HMAC	HOT MIX ASPHALT CONCRETE PAVEMENT
LF	LINEAR FEET
LT	LEFT
MH	MANHOLE
N	NORTH
NTS	NOT TO SCALE
RP	RADIUS POINT
RRFB	RECTANGULAR RAPID FLASHING BEACON SYSTEM
RT	RIGHT
SD	STORM DRAIN
SS	SANITARY SEWER
ST	STREET
STA	STATION
TYP	TYPICAL

### GENERAL CONSTRUCTION NOTES

1. THESE PLANS, SPECIFICATIONS, AND REFERENCED DOCUMENTS SHALL BE USED TO CONSTRUCT THE IMPROVEMENTS SHOWN. REFERENCED DOCUMENTS INCLUDE THE OREGON STANDARD SPECIFICATIONS FOR CONSTRUCTION (CURRENT EDITION), OREGON STANDARD DRAWINGS, AND THE MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES (MUTCD).
2. ALL EXISTING UTILITIES SHOWN ON THE PLANS ARE SHOWN WITH AS MUCH ACCURACY AS POSSIBLE, BASED ON AVAILABLE INFORMATION. SOME DISCREPANCIES AND OMISSIONS IN LOCATION, TYPE, AND SIZE SHOULD BE EXPECTED TO OCCUR. THE CONTRACTOR SHALL BE RESPONSIBLE FOR LOCATING AND PROTECTING ALL EXISTING UTILITIES IN AND AROUND THE WORK AREAS. BOTH PRIVATE AND PUBLIC POWER, WATER, IRRIGATION, TELEPHONE, GAS, CABLE, AND SANITARY SEWER SHALL BE INCLUDED. ANY DISCREPANCIES BETWEEN THE DESIGN SHEETS AND EXISTING CONDITIONS SHALL BE REPORTED TO THE ENGINEER.
3. SAW CUT ALL EXISTING ASPHALT AND CONCRETE WHERE JOINTS WITH NEW CONSTRUCTION WILL OCCUR.
4. THE CONTRACTOR SHALL KEEP THE SITE IN A NEAT AND ORDERLY CONDITION. ALL TRASH GENERATED BY THE CONTRACTOR'S OPERATIONS SHALL BE PICKED UP AT THE END OF EACH DAY. EQUIPMENT, VEHICLES, AND MATERIALS SHALL BE STAGED EITHER OFF SITE OR ON SIDE STREETS.
5. PROTECT AND AVOID DAMAGE TO ALL PROPERTY OUTSIDE THE PUBLIC RIGHT-OF-WAY, INCLUDING STRUCTURES, TREES, IRRIGATION SYSTEMS, WALKWAYS, AND LANDSCAPES. RESTORE ALL DISTURBED AREAS TO EQUAL OR BETTER CONDITIONS PRIOR TO COMPLETION OF CONSTRUCTION.
6. ALL KNOWN UTILITY CROSSINGS SHALL BE POTHOLED PRIOR TO INSTALLATION OF NEW UTILITIES. CONFLICTS SHALL BE IMMEDIATELY REPORTED TO THE ENGINEER TO ALLOW FOR ADJUSTMENTS IN LINE AND/OR GRADE.

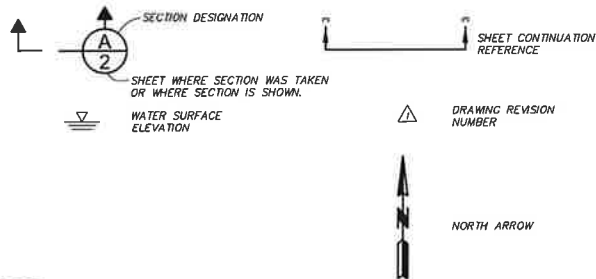
### GENERAL TRAFFIC CONTROL NOTES

1. THE CONTRACTOR SHALL BE RESPONSIBLE FOR ALL VEHICULAR AND PEDESTRIAN TRAFFIC CONTROL. OREGON STANDARD DRAWINGS SHALL BE USED AS A GUIDE FOR TRAFFIC CONTROL. THE CONTRACTOR SHALL SUBMIT DETAILED TRAFFIC CONTROL PLANS AND OBTAIN APPROVAL FROM THE CITY OF BOARDMAN PRIOR TO THE START OF CONSTRUCTION. ALL SIGNING SHALL COMPLY WITH THE MUTCD AND ALL TRAFFIC OPERATIONS MUST BE ACCEPTABLE TO THE CITY OF ECHO.
2. APPROPRIATE METHODS OF PEDESTRIAN AND VEHICULAR TRAFFIC CONTROL, INCLUDING FLAGGERS, SHALL BE USED BY THE CONTRACTOR TO THE EXTENT DEEMED NECESSARY BY THE CONTRACTOR OR THE ENGINEER TO PROTECT WORKERS OR THIRD PARTIES.
3. ALL TRAFFIC CONTROL DEVICES SHALL BE IN ACCORDANCE WITH THE LATEST EDITION OF THE MUTCD.
4. ALL TRAFFIC CONTROL SIGNS AND DEVICES USED ON THIS PROJECT SHALL BE NEW OR LIKE NEW CONDITION.
5. LOCATIONS OF ALL SIGNS SHALL BE AS APPROVED BY THE ENGINEER.
6. REMOVE, COVER, OR RELOCATE SIGNS AS REQUIRED DURING VARIOUS CONSTRUCTION OPERATIONS.
7. EXCEPT WHEN APPROVED BY THE CITY OF BOARDMAN, ACCESS SHALL BE PROVIDED AT ALL TIMES TO EMERGENCY VEHICLES, MAIL DELIVERY, SANITATION, PROPERTY OWNERS, AND BUSINESSES WITHIN PROJECT LIMITS.
8. LOCAL TRAFFIC, LOCAL DELIVERIES, AND LOCAL EMERGENCY SERVICES SHALL BE ACCOMMODATED AT ALL TIMES.
9. THE CONTRACTOR SHALL BE RESPONSIBLE FOR MARKING AND MOVING ALL GARBAGE CANS ON GARBAGE COLLECTION DAY TO AN AREA ACCESSIBLE BY THE GARBAGE TRUCK. THE COLLECTION AREAS SHALL BE COORDINATED IN ADVANCE WITH THE CITY OF BOARDMAN. THE CANS SHALL BE RETURNED TO THE APPROPRIATE RESIDENCE/BUSINESS AT THE END OF THE DAY AFTER GARBAGE IS COLLECTED.

### GENERAL DEMOLITION NOTES

1. MONUMENTS AND PROPERTY CORNERS NOT SHOWN FOR REPLACEMENT SHALL BE PROTECTED.

### DRAFTING



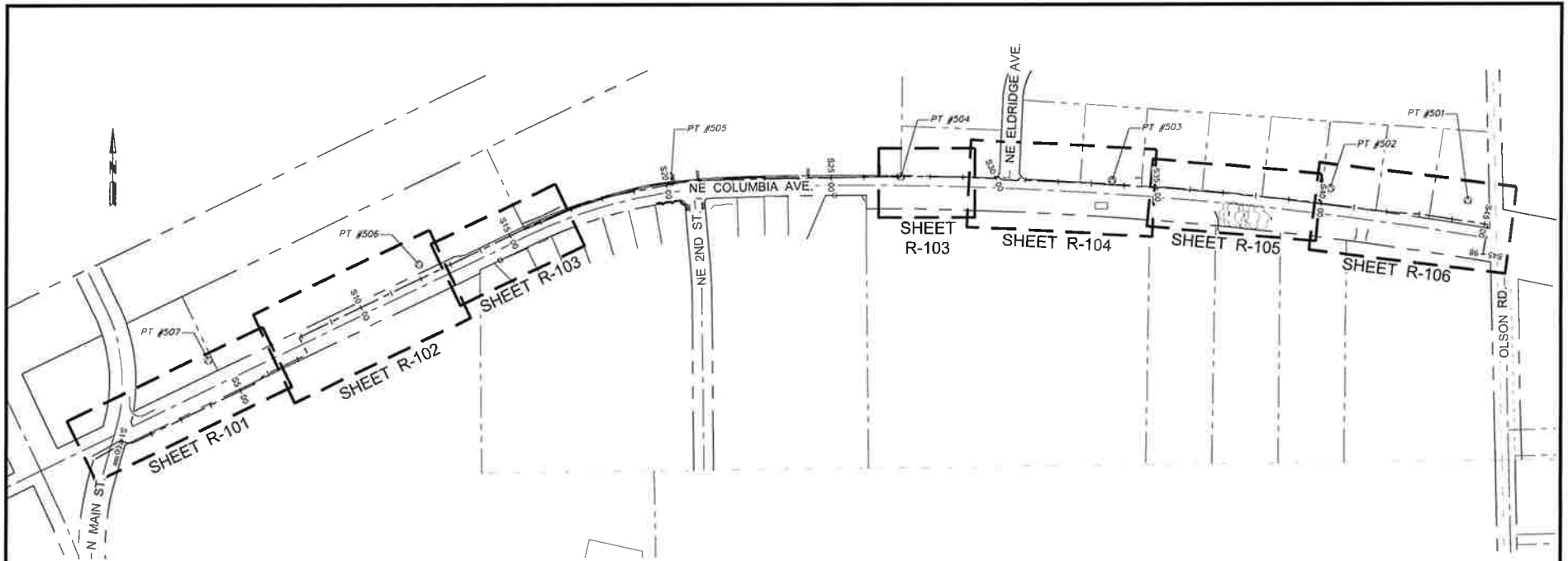
REVISION	BY	DATE	JOB NUMBER	DATE
REVISION BY M. LEES			439-72	2022
DESIGN BY L. WILLHITE			439-72-G-001.dwg	
REVISION BY A. LINDSEY				



**BOARDMAN COMMUNITY DEVELOPMENT ASSOCIATION**  
COLUMBIA AVE. PEDESTRIAN IMPROVEMENTS

LEGEND AND GENERAL NOTES

SHEET  
**G-001**



APA CONTROL POINTS				
NO.	NORTHING	EASTING	ELEVATION	DESCRIPTION
501	795121.48	8409600.12	288.671	APA_RPC
502	795158.56	8409182.12	297.201	APA_RPC
503	795183.96	8408521.50	292.903	APA_H+MAG
504	795196.03	8407881.24	295.107	APA_H+MAG
505	795182.27	8407183.84	297.668	APA_H+MAG
506	794932.60	8406420.16	308.841	APA_RPC
507	794641.95	8405783.25	296.911	APA_RPC

**SURVEY DATUM STATEMENT**

VERTICAL ELEVATIONS SHOWN ARE A REPRESENTATION OF NAVD83 (GEOID18) BASED ON THE NGS OPUS SYSTEM, SOLUTIONS AT APA CONTROL POINT #501.

HORIZONTAL THE COORDINATES OF APA CONTROL POINTS #501-507 ARE ON THE OREGON STATE PLANE COORDINATE SYSTEM - NORTH ZONE NAD83 (CORS2011), EXPRESSED IN INTERNATIONAL FEET, EPSG CODE 6569 FOR REFERENCE, BASED ON THE NGS OPUS SOLUTION AT APA CONTROL POINT #501. ALL OTHER POINTS ARE GRID COORDINATES. ANY BEARINGS SHOWN ARE GRID BEARINGS.



REVISION	BY	DATE
DESIGNED BY M. LEES		
DRAWN BY L. WILLHITE		
CHECKED BY A. LINDSEY		



PROJECT NO. 439-72 DATE 2022  
 DRAWING NO. 439-72-C-100.dwg  
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**BOARDMAN COMMUNITY DEVELOPMENT ASSOCIATION**  
 COLUMBIA AVE. PEDESTRIAN IMPROVEMENTS

EXISTING SITE PLAN  
 SURVEY CONTROL AND SHEET INDEX

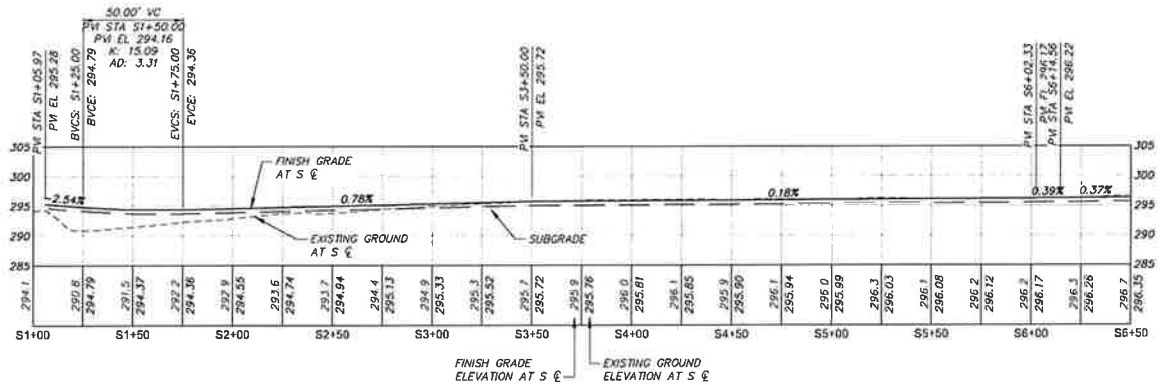
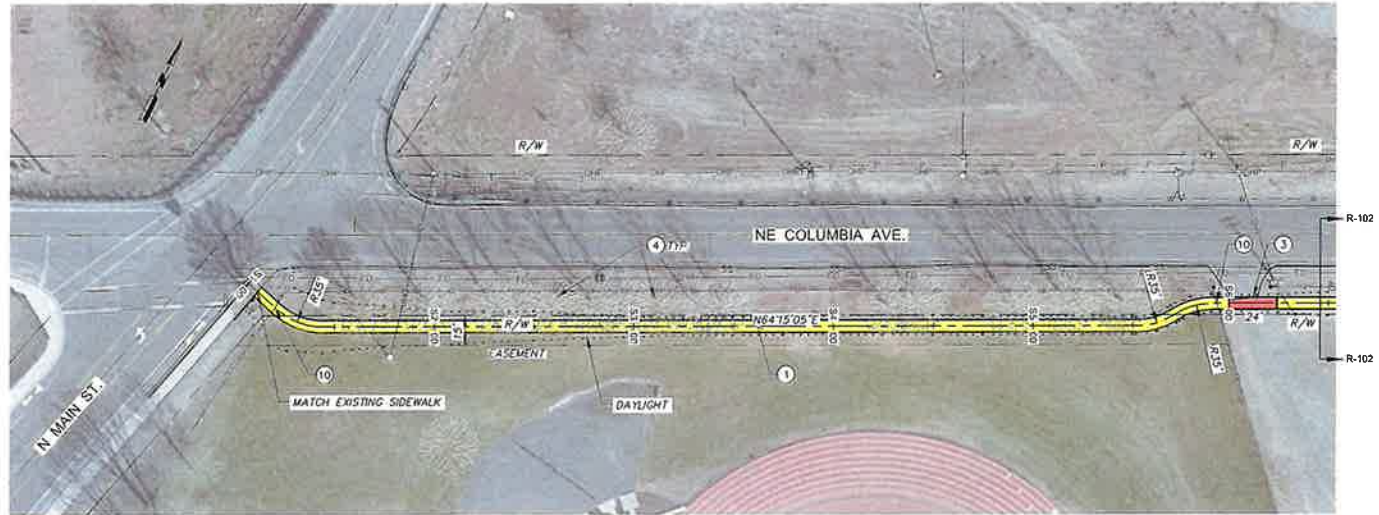
SHEET  
**G-100**

I:\Projects\439-72-Columbia Ave Ped\439-72-C-100.dwg (Lindsey) 10/20/22 9:38 AM 1/20/22  
 FINAL ELECTRONIC DOCUMENTS AVAILABLE UPON REQUEST



**ROADWAY WORK ITEMS**

- ① CONSTRUCT TYPE 1 SIDEWALK  
SEE TYPICAL SECTION, SHEET R-301
- ② CONSTRUCT RAMP  
SEE DETAIL, SHEET R-401 AND R-402
- ③ CONSTRUCT TYPE 2 SIDEWALK  
SEE TYPICAL SECTION, SHEET R-301
- ④ PRESERVE AND PROTECT EXISTING TREE
- ⑤ CONSTRUCT CURB AND GUTTER  
SEE DETAIL, SHEET R-501
- ⑥ RESERVED
- ⑦ CONSTRUCT RIBBON CURB  
SEE DETAIL, SHEET R-501
- ⑧ REMOVE EXISTING ASPHALT
- ⑨ PROTECT EXISTING MONUMENT
- ⑩ REMOVE EXISTING FENCE AS NEEDED FOR  
SIDEWALK CONSTRUCTION.  
FENCE TO BE RELOCATED BY OTHERS
- ⑪ PROTECT EXISTING UTILITY
- ⑫ INSTALL RECTANGULAR RAPID FLASHING  
BEACON SYSTEM (RRFB)  
SEE DETAIL, SHEET R-502
- ⑬ DEMOLISH EXISTING SIDEWALK  
RESTORE EXISTING LANDSCAPE TO AS GOOD  
OR BETTER THAN EXISTING LANDSCAPE
- ⑭ EXISTING FIRE HYDRANT TO BE RELOCATED  
BY OTHERS PRIOR TO CONSTRUCTION
- ⑮ ADJUST UTILITY TO GRADE
- ⑯ INSTALL MONUMENT BOX  
SEE CITY STD. DETAIL ST13



REVISION	BY	DATE

DATE PLOTTED: 4/30/22	DATE: 2022
DRAWN BY: L. WILHITE	
DESIGNED BY: M. LEES	
CHECKED BY: A. LINDSEY	

**anderson perry & associates, inc.**
  
engineering • surveying • natural resources

**BOARDMAN COMMUNITY DEVELOPMENT ASSOCIATION**  
**COLUMBIA AVE. PEDESTRIAN IMPROVEMENTS**  
 ROADWAY  
 PLAN AND PROFILE STA. S1+00 TO STA. S6+50

SHEET  
**R-101**

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FINAL ELECTRONIC DOCUMENTS AVAILABLE UPON REQUEST

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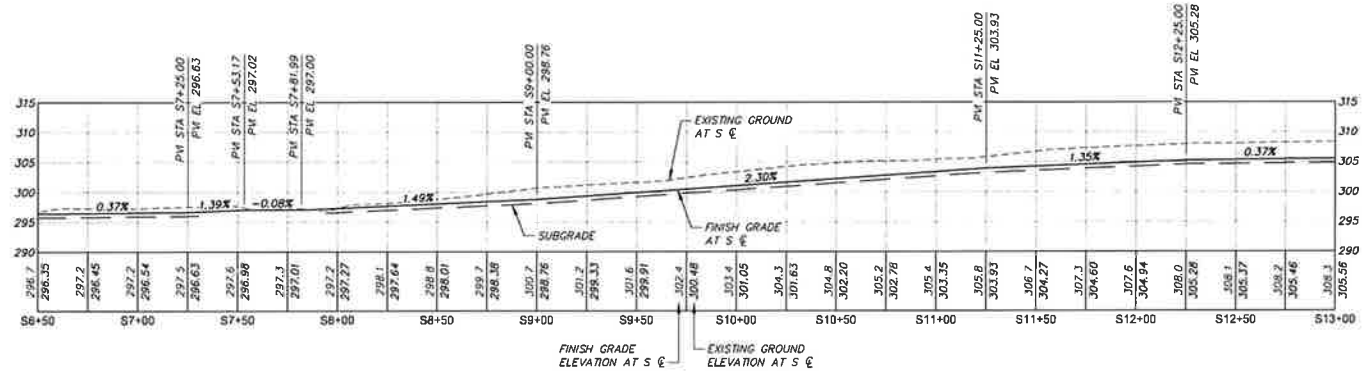
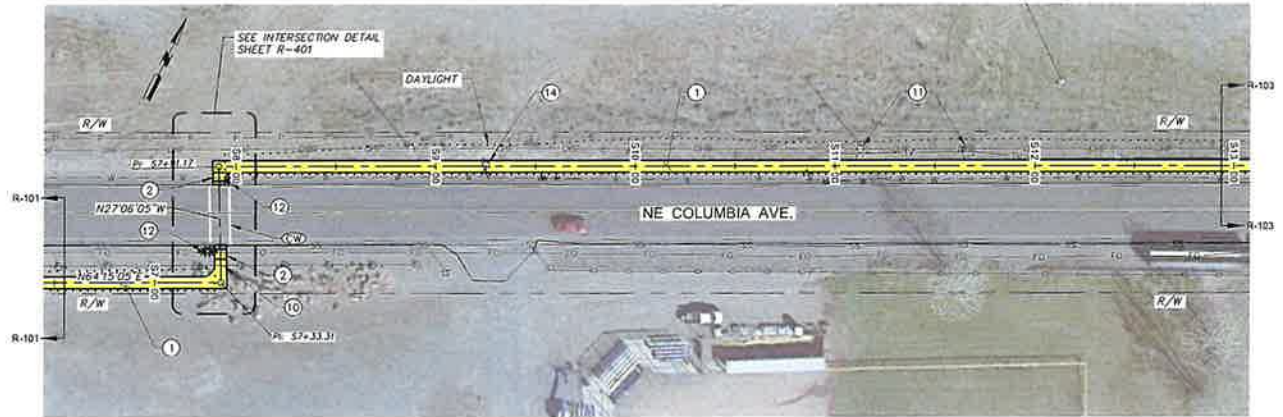
**ROADWAY WORK ITEMS**

- 1 CONSTRUCT TYPE 1 SIDEWALK  
SEE TYPICAL SECTION, SHEET R-301
- 2 CONSTRUCT RAMP  
SEE DETAIL, SHEET R-401 AND R-402
- 3 CONSTRUCT TYPE 2 SIDEWALK  
SEE TYPICAL SECTION, SHEET R-301
- 4 PRESERVE AND PROTECT EXISTING TREE
- 5 CONSTRUCT CURB AND GUTTER  
SEE DETAIL, SHEET R-501
- 6 RESERVED
- 7 CONSTRUCT RIBBON CURB  
SEE DETAIL, SHEET R-501
- 8 REMOVE EXISTING ASPHALT
- 9 PROTECT EXISTING MONUMENT
- 10 REMOVE EXISTING FENCE AS NEEDED FOR SIDEWALK CONSTRUCTION.  
FENCE TO BE RELOCATED BY OTHERS
- 11 PROTECT EXISTING UTILITY
- 12 INSTALL RECTANGULAR RAPID FLASHING BEACON SYSTEM (RRFB)  
SEE DETAIL, SHEET R-502
- 13 DEMOLISH EXISTING SIDEWALK  
RESTORE EXISTING LANDSCAPE TO AS GOOD OR BETTER THAN EXISTING LANDSCAPE
- 14 EXISTING FIRE HYDRANT TO BE RELOCATED BY OTHERS PRIOR TO CONSTRUCTION
- 15 ADJUST UTILITY TO GRADE
- 16 INSTALL MONUMENT BOX  
SEE CITY STD. DETAIL ST13

**STRIPING**

- (CW) STANDARD CROSSWALK  
THRU WHITE 1" BARS

SEE OREGON STANDARD DRAWING TMS03



DESIGNED BY	M. LEE'S
DRAWN BY	L. WILLHITE
CHECKED BY	A. LINDSEY
DATE	2022

JOB NUMBER	439-72	DATE	2022
JOB FILE	439-72-R-102.dwg		
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**BOARDMAN COMMUNITY DEVELOPMENT ASSOCIATION**  
COLUMBIA AVE. PEDESTRIAN IMPROVEMENTS

ROADWAY  
PLAN AND PROFILE STA. 56+50 TO STA. 513+00

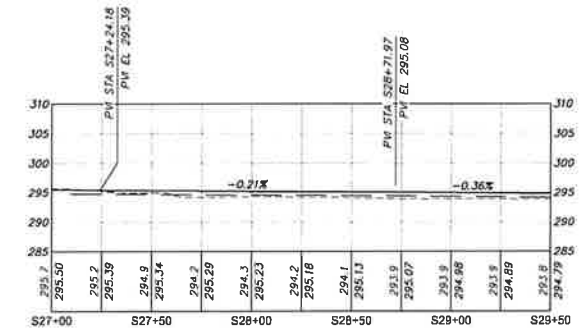
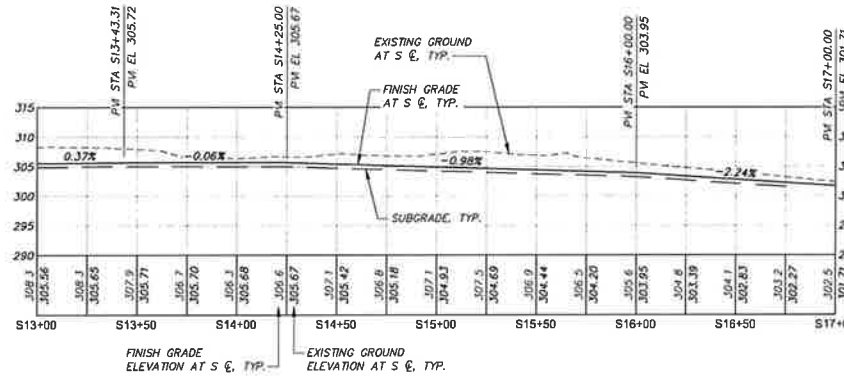
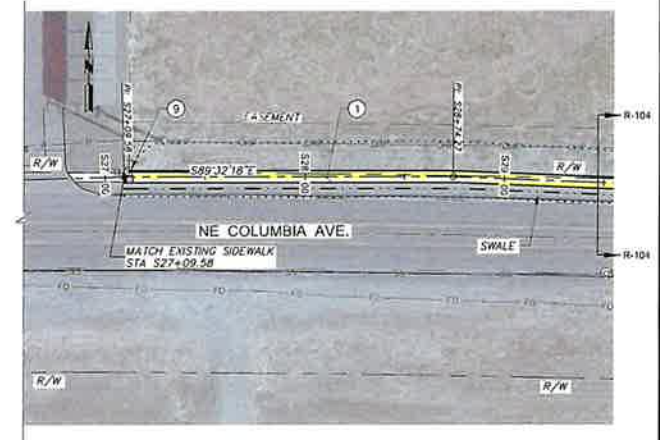
SHEET  
**R-102**

FINAL ELECTRONIC DOCUMENTS AVAILABLE UPON REQUEST



**ROADWAY WORK ITEMS**

- ① CONSTRUCT TYPE 1 SIDEWALK  
SEE TYPICAL SECTION, SHEET R-301
- ② CONSTRUCT RAMP  
SEE DETAIL, SHEET R-401 AND R-402
- ③ CONSTRUCT TYPE 2 SIDEWALK  
SEE TYPICAL SECTION, SHEET R-301
- ④ PRESERVE AND PROTECT EXISTING TREE
- ⑤ CONSTRUCT CURB AND GUTTER  
SEE DETAIL, SHEET R-501
- ⑥ RESERVED
- ⑦ CONSTRUCT RIBBON CURB  
SEE DETAIL, SHEET R-501
- ⑧ REMOVE EXISTING ASPHALT
- ⑨ PROTECT EXISTING MONUMENT
- ⑩ REMOVE EXISTING FENCE AS NEEDED FOR  
SIDEWALK CONSTRUCTION.  
FENCE TO BE RELOCATED BY OTHERS
- ⑪ PROTECT EXISTING UTILITY
- ⑫ INSTALL RECTANGULAR RAPID FLASHING  
BEACON SYSTEM (RRFB)  
SEE DETAIL, SHEET R-502
- ⑬ DEMOLISH EXISTING SIDEWALK  
RESTORE EXISTING LANDSCAPE TO AS GOOD  
OR BETTER THAN EXISTING LANDSCAPE
- ⑭ EXISTING FIRE HYDRANT TO BE RELOCATED  
BY OTHERS PRIOR TO CONSTRUCTION
- ⑮ ADJUST UTILITY TO GRADE
- ⑯ INSTALL MONUMENT BOX  
SEE CITY STD. DETAIL S113



C:\Users\lindsey\OneDrive\Documents\439-72-R-103.dwg | Plot Date: 11/15/2022 10:29:04 AM | Plot Scale: 1/8\"/>



REVISION	BY	DATE
DESIGNED BY M. LEES		
DRAWN BY L. WILLHITE		
CHECKED BY A. LINDSEY		

PROJECT NUMBER	439-72	DATE	2022
ASAP FILE	439-72-R-103.dwg		
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**BOARDMAN COMMUNITY DEVELOPMENT ASSOCIATION**  
**COLUMBIA AVE. PEDESTRIAN IMPROVEMENTS**  
 ROADWAY  
 PLAN AND PROFILE STA. S13+00 TO STA. S29+50

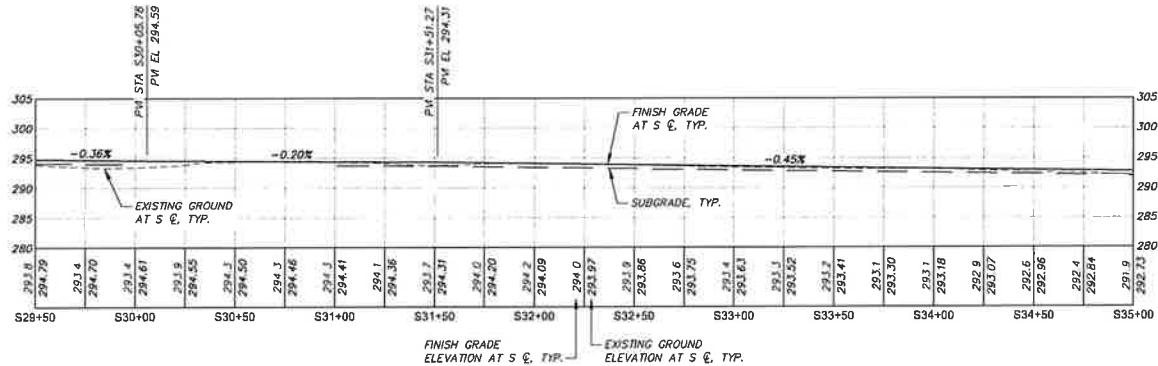
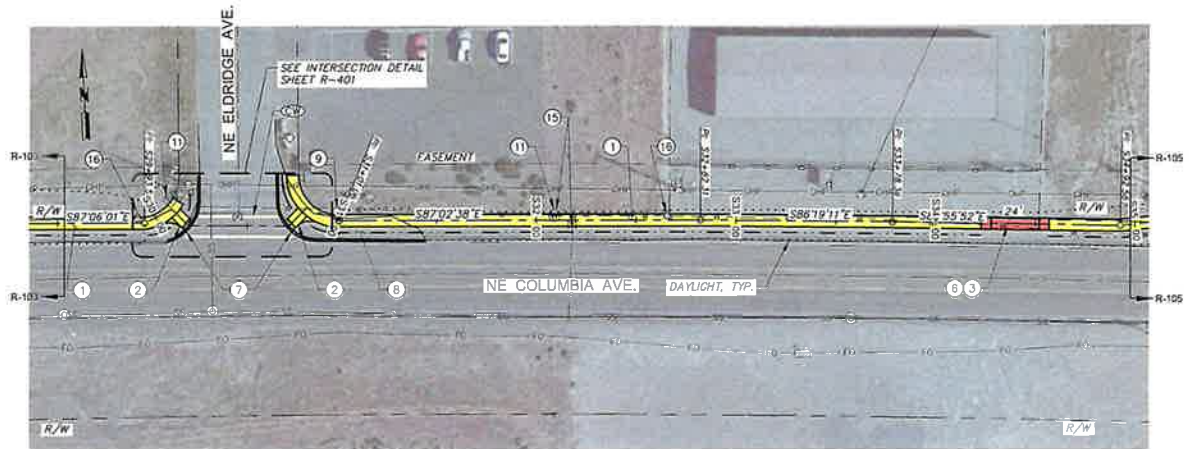
SHEET  
**R-103**

**ROADWAY WORK ITEMS**

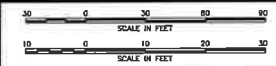
- 1 CONSTRUCT TYPE 1 SIDEWALK  
SEE TYPICAL SECTION, SHEET R-301
- 2 CONSTRUCT RAMP  
SEE DETAIL, SHEET R-401 AND R-402
- 3 CONSTRUCT TYPE 2 SIDEWALK  
SEE TYPICAL SECTION, SHEET R-301
- 4 PRESERVE AND PROTECT EXISTING TREE
- 5 CONSTRUCT CURB AND GUTTER  
SEE DETAIL, SHEET R-501
- 6 RESERVED
- 7 CONSTRUCT RIBBON CURB  
SEE DETAIL, SHEET R-501
- 8 REMOVE EXISTING ASPHALT
- 9 PROTECT EXISTING MONUMENT
- 10 REMOVE EXISTING FENCE AS NEEDED FOR  
SIDEWALK CONSTRUCTION.  
FENCE TO BE RELOCATED BY OTHERS
- 11 PROTECT EXISTING UTILITY
- 12 INSTALL RECTANGULAR RAPID FLASHING  
BEACON SYSTEM (RRFB)  
SEE DETAIL, SHEET R-502
- 13 DEMOLISH EXISTING SIDEWALK  
RESTORE EXISTING LANDSCAPE TO AS GOOD  
OR BETTER THAN EXISTING LANDSCAPE
- 14 EXISTING FIRE HYDRANT TO BE RELOCATED  
BY OTHERS PRIOR TO CONSTRUCTION
- 15 ADJUST UTILITY TO GRADE
- 16 INSTALL MONUMENT BOX  
SEE CITY STD. DETAIL ST13

**STRIPING**

- CD STANDARD CROSSWALK  
TWO WHITE 1' BARS  
SEE OREGON STANDARD DRAWING TM503



REVISION	BY	DATE	PROJECT NO. 439-72	DATE 2022
DESIGNED BY M. LEES			DRAWING NO. 439-72-R-104.dwg	
DRAWN BY L. WILLHITE				
CHECKED BY A. LINDSEY				



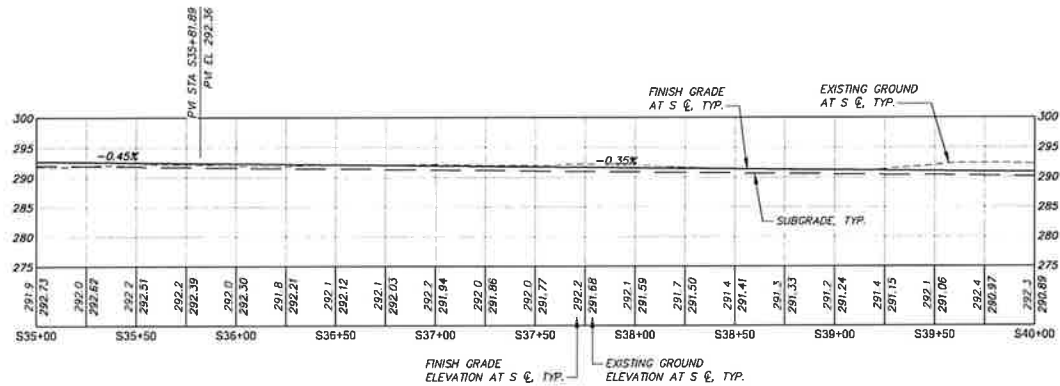
**BOARDMAN COMMUNITY  
DEVELOPMENT ASSOCIATION**  
COLUMBIA AVE. PEDESTRIAN IMPROVEMENTS

ROADWAY  
PLAN AND PROFILE STA. S29+50 TO STA. S35+00

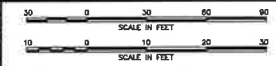
SHEET  
**R-104**

**ROADWAY WORK ITEMS**

- 1 CONSTRUCT TYPE 1 SIDEWALK  
SEE TYPICAL SECTION, SHEET R-301
- 2 CONSTRUCT RAMP  
SEE DETAIL, SHEET R-401 AND R-402
- 3 CONSTRUCT TYPE 2 SIDEWALK  
SEE TYPICAL SECTION, SHEET R-301
- 4 PRESERVE AND PROTECT EXISTING TREE
- 5 CONSTRUCT CURB AND CUTTER  
SEE DETAIL, SHEET R-501
- 6 RESERVED
- 7 CONSTRUCT RIBBON CURB  
SEE DETAIL, SHEET R-501
- 8 REMOVE EXISTING ASPHALT
- 9 PROTECT EXISTING MONUMENT
- 10 REMOVE EXISTING FENCE AS NEEDED FOR  
SIDEWALK CONSTRUCTION.  
FENCE TO BE RELOCATED BY OTHERS
- 11 PROTECT EXISTING UTILITY
- 12 INSTALL RECTANGULAR RAPID FLASHING  
BEACON SYSTEM (RRFB)  
SEE DETAIL, SHEET R-502
- 13 DEMOLISH EXISTING SIDEWALK  
RESTORE EXISTING LANDSCAPE TO AS GOOD  
OR BETTER THAN EXISTING LANDSCAPE
- 14 EXISTING FIRE HYDRANT TO BE RELOCATED  
BY OTHERS PRIOR TO CONSTRUCTION
- 15 ADJUST UTILITY TO GRADE
- 16 INSTALL MONUMENT BOX  
SEE CITY STD. DETAIL ST13



REVISION	BY	DATE	APP. NUMBER	DATE
DESIGNED BY: M. LEES			439-72	2022
DRAWN BY: L. WILLIAMS			439-72-R-105.dwg	
CHECKED BY: A. LINDSEY				



**BOARDMAN COMMUNITY DEVELOPMENT ASSOCIATION**  
COLUMBIA AVE. PEDESTRIAN IMPROVEMENTS

ROADWAY  
PLAN AND PROFILE STA. S35+00 TO STA. S40+00

SHEET

**R-105**

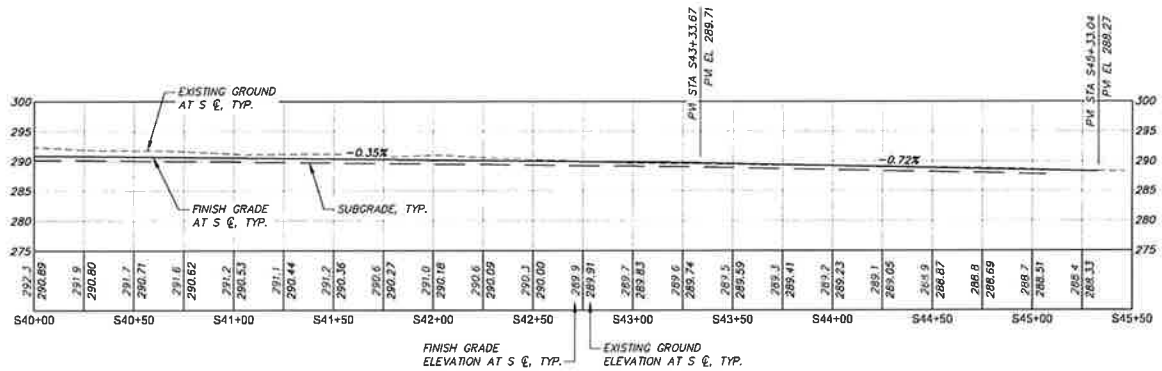


**ROADWAY WORK ITEMS**

- ① CONSTRUCT TYPE 1 SIDEWALK  
SEE TYPICAL SECTION, SHEET R-301
- ② CONSTRUCT RAMP  
SEE DETAIL, SHEET R-401 AND R-402
- ③ CONSTRUCT TYPE 2 SIDEWALK  
SEE TYPICAL SECTION, SHEET R-301
- ④ PRESERVE AND PROTECT EXISTING TREE
- ⑤ CONSTRUCT CURB AND GUTTER  
SEE DETAIL, SHEET R-501
- ⑥ RESERVED
- ⑦ CONSTRUCT RIBBON CURB  
SEE DETAIL, SHEET R-501
- ⑧ REMOVE EXISTING ASPHALT
- ⑨ PROTECT EXISTING MONUMENT
- ⑩ REMOVE EXISTING FENCE AS NEEDED FOR  
SIDEWALK CONSTRUCTION.  
FENCE TO BE RELOCATED BY OTHERS
- ⑪ PROTECT EXISTING UTILITY
- ⑫ INSTALL RECTANGULAR RAPID FLASHING  
BEACON SYSTEM (RRFB)  
SEE DETAIL, SHEET R-502
- ⑬ DEMOLISH EXISTING SIDEWALK  
RESTORE EXISTING LANDSCAPE TO AS GOOD  
OR BETTER THAN EXISTING LANDSCAPE
- ⑭ EXISTING FIRE HYDRANT TO BE RELOCATED  
BY OTHERS PRIOR TO CONSTRUCTION
- ⑮ ADJUST UTILITY TO GRADE
- ⑯ INSTALL MONUMENT BOX  
SEE CITY STD. DETAIL ST13

**STRIPING**

STANDARD CROSSWALK  
TWO WHITE 1' BARS  
SEE OREGON STANDARD DRAWING TM503



REVISION	BY	DATE
DESIGNED BY	M. LEES	
DRAWN BY	L. WILLHITE	
CHECKED BY	A. LINDSEY	

30	0	30	60
SCALE IN FEET			
10	0	10	20
SCALE IN FEET			
PROJECT NUMBER	439-72	DATE	2022
ASD PLO	439-72-R-106.dwg		
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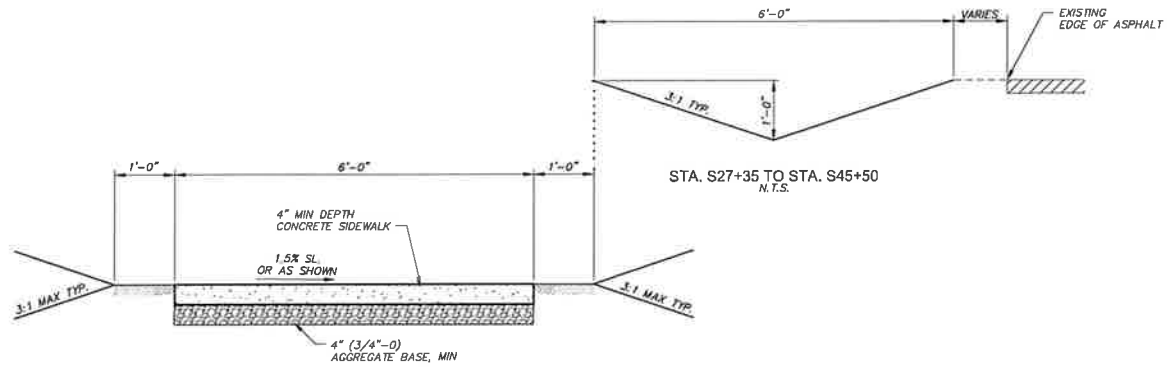
**BOARDMAN COMMUNITY  
DEVELOPMENT ASSOCIATION**  
COLUMBIA AVE. PEDESTRIAN IMPROVEMENTS

ROADWAY  
PLAN AND PROFILE STA. S40+00 TO STA. S45+50

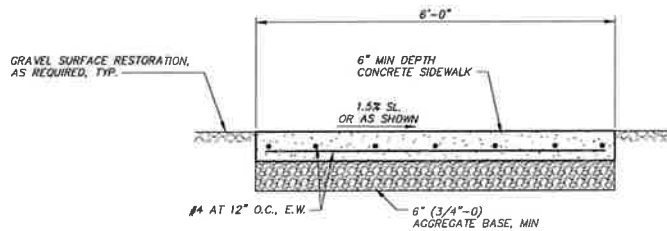
SHEET  
**R-106**

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FINAL ELECTRONIC DOCUMENTS AVAILABLE UPON REQUEST



**SIDEWALK SECTION WITH SETBACK (TYPE 1)**  
 STA. S1+00 TO STA. S45+50  
 N.T.S.



**SIDEWALK SECTION WITH SETBACK (TYPE 2)**  
 WHERE SHOWN ON PLANS  
 N.T.S.

**NOTE**  
 1. SEE SIDEWALK JOINT DETAILS, SHEET R-501



REVISION	BY	DATE	JOB NUMBER	DATE
DESIGNED BY	M. LEES		439-72	2022
DRAWN BY	L. WILHITE		439-72-R-301.dwg	
CHECKED BY	A. LINDSEY		COPYRIGHT 2022 BY ANDERSON PERRY & ASSOC., INC.	



**BOARDMAN COMMUNITY  
 DEVELOPMENT ASSOCIATION**  
 COLUMBIA AVE. PEDESTRIAN IMPROVEMENTS

ROADWAY  
 TYPICAL SECTION

SHEET

**R-301**

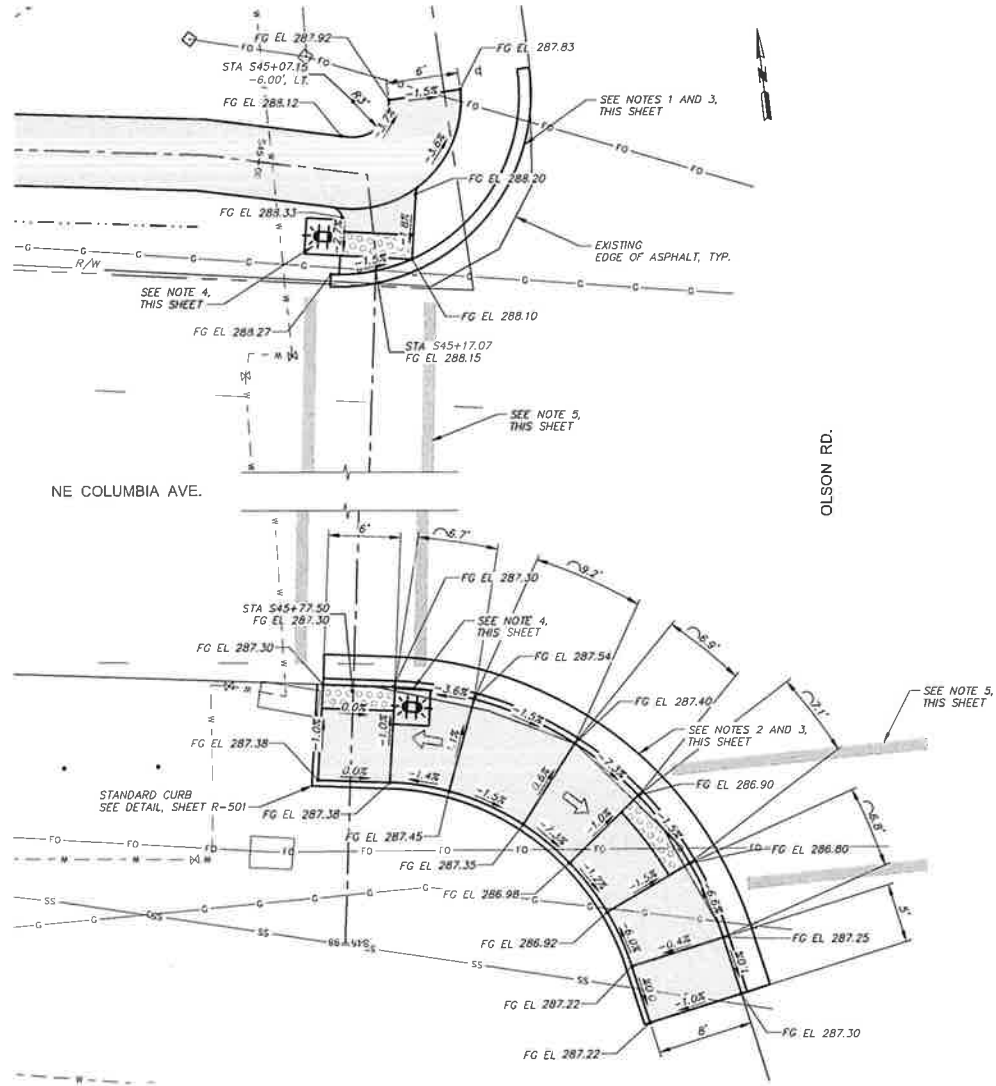
C:\Users\mlees\OneDrive\Documents\439-72 Columbia Ave Ped\439-72-R-301.dwg, 12/14/2022 5:11 PM, 14.00 x 11.00

FINAL ELECTRONIC DOCUMENTS AVAILABLE UPON REQUEST



**NOTES**

1. SAW CUT AND REMOVE EXISTING ASPHALT AS REQUIRED AND INSTALL RIBBON CURB. SEE DETAIL, SHEET R-501.
2. SAW CUT AND REMOVE EXISTING ASPHALT AS REQUIRED AND INSTALL CURB AND GUTTER. SEE DETAIL, SHEET R-501.
3. RESTORE ASPHALT AS REQUIRED. SEE DETAIL, SHEET R-501.
4. INSTALL RRFB. SEE DETAILS, SHEET R-502.
5. INSTALL STANDARD CROSSWALK BARS IN ACCORDANCE WITH ODOT STANDARD DRAWINGS TM503 AND 530.



NO.	DATE	BY	DESCRIPTION

DESIGNED BY: M. LEES	JOB NUMBER: 439-72	DATE: 2022
DRAWN BY: L. WILLHITE	DATE PLOT: 439-72-R-402.dwg	
CHECKED BY: A. LINDSEY		



**BOARDMAN COMMUNITY DEVELOPMENT ASSOCIATION**  
**COLUMBIA AVE. PEDESTRIAN IMPROVEMENTS**

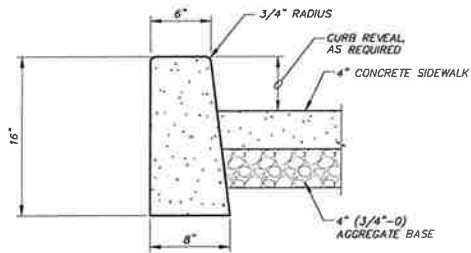
ROADWAY INTERSECTION DETAILS II

SHEET  
**R-402**

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FINAL ELECTRONIC DOCUMENTS AVAILABLE UPON REQUEST

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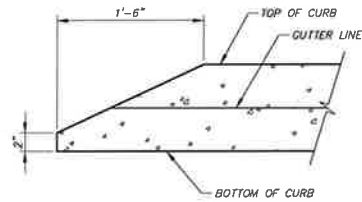


**NOTES**

1. PROVIDE FULL SECTION EXPANSION JOINT AT 50' MIN SPACING FOR CONTINUOUS SECTIONS AND AT BEGINNING AND END OF CURVED SECTIONS.
2. PROVIDE 1/2 INCH DEPTH CONTRACTION JOINTS AT 10' SPACING.

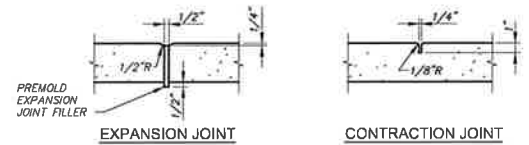
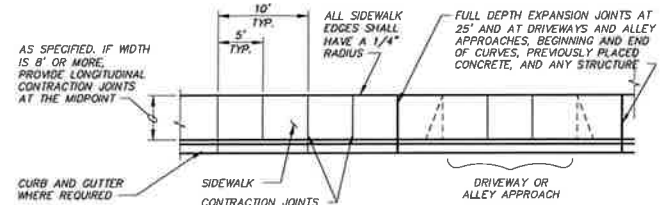
**STANDARD CURB DETAIL**

N.T.S.



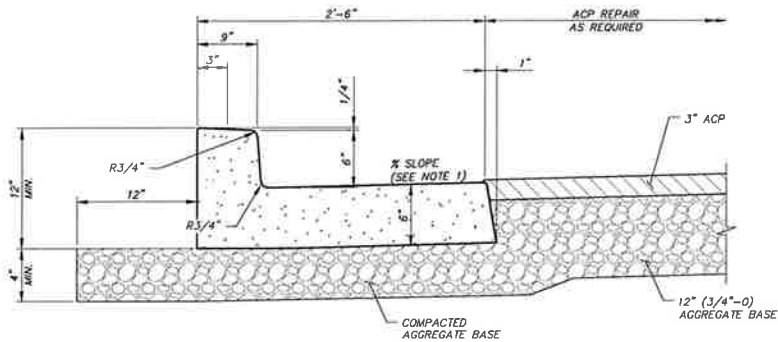
**CURB TERMINATION DETAIL**

N.T.S.



**SIDEWALK JOINTING DETAILS**

N.T.S.

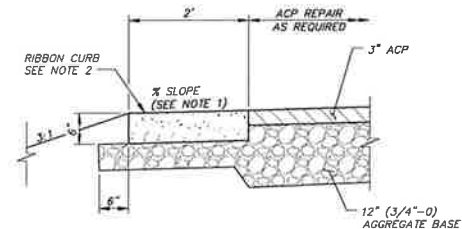


**NOTES**

1. NORMAL SLOPE SHALL BE 2.5% AND MAY VARY WITH THE CITY'S APPROVAL.
2. ALL CONCRETE SHALL BE COMMERCIAL GRADE 4,000 PSI CONCRETE.
3. COMPACT AGGREGATE BASE TO 95% MAXIMUM DRY DENSITY PER ASTM 1557.

**TYPICAL MOUNTABLE CURB AND GUTTER DETAIL**

N.T.S.



**NOTES**

1. NORMAL SLOPE SHALL BE 2.5% AND MAY VARY WITH THE CITY'S APPROVAL.
2. ALL CONCRETE SHALL BE COMMERCIAL GRADE 4,000 PSI CONCRETE.

**RIBBON CURB**

N.T.S.



REVISION	BY	DATE	JOB NUMBER	DATE
DESIGNED BY M. LEIS			439-72	2022
DRAWN BY L. WILLIAMS			439-72-R-501.dwg	
CHECKED BY A. LINDSEY				



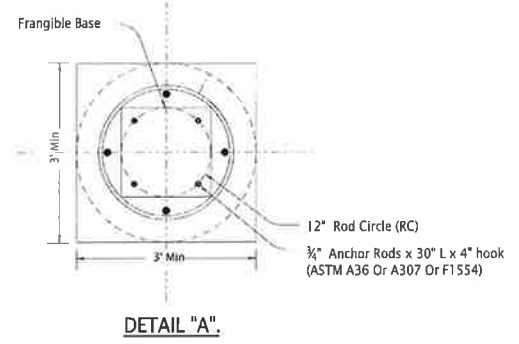
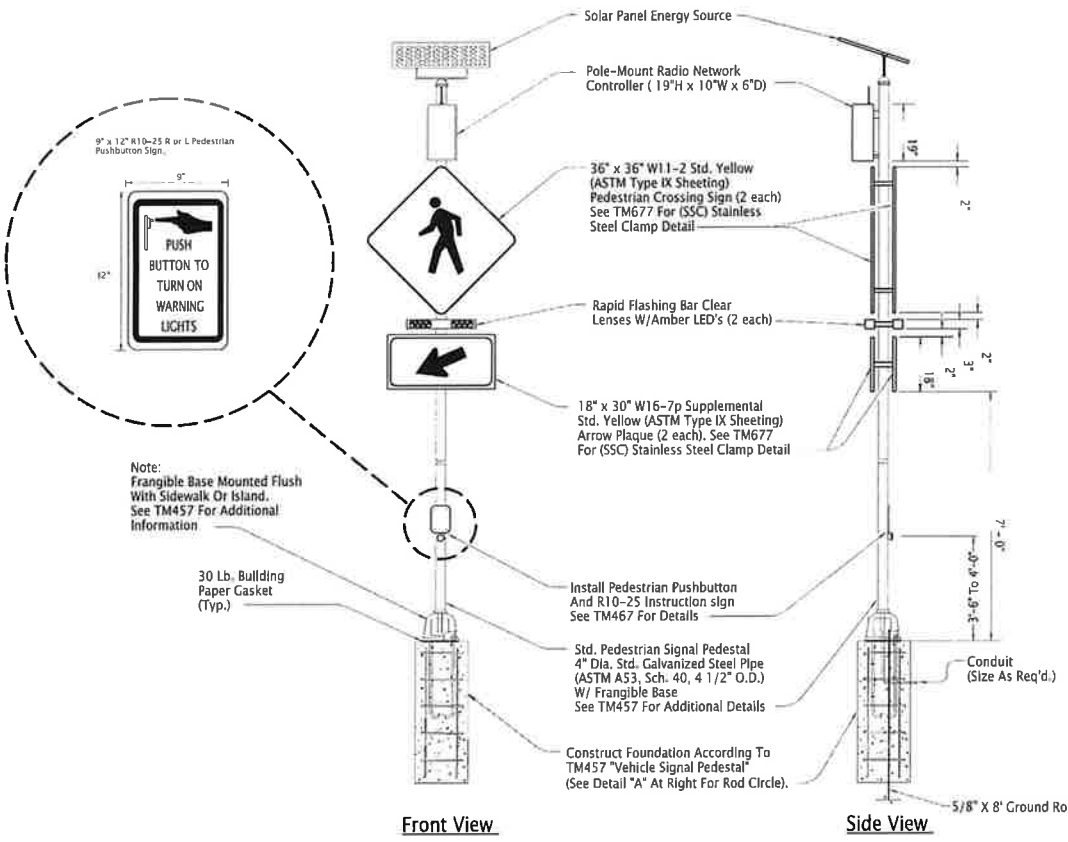
**BOARDMAN COMMUNITY DEVELOPMENT ASSOCIATION**  
COLUMBIA AVE. PEDESTRIAN IMPROVEMENTS

ROADWAY  
DETAILS I

SHEET

**R-501**





NOTE: CONTRACTOR TO INSTALL RRFB IN ACCORDANCE WITH ODOT STANDARDS DRAWINGS AND SPECIFICATIONS.

**RECTANGULAR RAPID FLASHING BEACON SYSTEM (RRFB)**  
**PEDESTRIAN PEDESTAL INSTALLATION (TWO SIDED)**  
 N.T.S.



DESIGNED BY: M. LEES	DATE: 12/21/22	APP NUMBER: 439-72	DATE: 2022
DRAWN BY: L. WILLHITE		APP FILE: 439-72-R-502.dwg	
CHECKED BY: A. LINDSEY		COPYRIGHT 2022 BY ANDERSON PERRY & ASSOC., INC.	



**BOARDMAN COMMUNITY DEVELOPMENT ASSOCIATION**  
**COLUMBIA AVE, PEDESTRIAN IMPROVEMENTS**  
 ROADWAY DETAILS II

SHEET  
**R-502**

C:\Users\mlees\OneDrive\Documents\Projects\439-72-R-502.dwg - 12/21/2022 4:13 PM - 1/11/2022  
 FINAL ELECTRONIC DOCUMENTS AVAILABLE UPON REQUEST

AFTER RECORDING, RETURN TO:

City of Boardman  
P.O. Box 229  
Boardman, OR 97818

ACCESS EASEMENT

Morrow County, Oregon, 100 S Court Street., Heppner, Oregon 97836, Grantor, conveys and grants to City of Boardman, P.O. Box 229, Boardman, Oregon, 97818, an Oregon municipal corporation, Grantee, a perpetual access easement over and across the southerly 25 feet of Lots 7 and 8, Block 2 of the C. LOCKE SR. INDUSTRIAL PARK, Recorded April 18, 1979, as File No. 122398 of the Morrow County Records.

The true and actual consideration for this easement is \$-0-.

The terms of this easement are as follows:

1. Grantee shall have access over, across and under the Easement Area for the purpose of construction, reconstruction, installation, operating, repairing and maintaining a public pedestrian and bicycling path (the "Pedestrian Path"); the Pedestrian Path shall be so constructed and maintained consistent with the proper use, operation and maintenance of the Pedestrian Path.
2. Grantee, its successors and assigns, shall have the right to enter into and upon the Easement Area at all times in the future for the purpose of constructing, repairing, reconstructing, operating and maintaining the Pedestrian Path or in the inspection of or maintenance of the Pedestrian Path.
3. Grantor hereby declares, acknowledges and covenants that the general public shall and be allowed regular access to the Easement Area for the purpose of walking, jogging, running, bicycling and like activities.
4. Grantee hereby agrees to hold and save Grantor harmless from any and all claims, losses, liabilities and expenses arising in any way out of or related to the use of the Easement Area by Grantee or its Licensees.
5. Grantor shall not construct, place or maintain any building or trees within the Easement Area, nor shall Grantor install any structures or trees within the Easement Area that would interfere with the maintenance or safe operation of the Pedestrian Path or that are not in compliance with all safety and building codes, regulations or laws.

6. The provisions of this Easement shall inure to the benefit of and bind the heirs successors and assigns of the respective parties and all covenants shall apply to and run with the land.

7. This Easement is granted subject to all prior easements or encumbrances of record.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

GRANTOR:  
Morrow County, Oregon

GRANTEE:  
THE CITY OF BOARDMAN  
A municipal corporation

\_\_\_\_\_  
Morrow County Commissioner

By: \_\_\_\_\_  
Karen Pettigrew, City Manager

STATE OF OREGON        )  
  ) ss.  
County of \_\_\_\_\_)

\_\_\_\_\_, 2022.

Personally appeared the above named Morrow County Commissioner and acknowledged the foregoing Easement to be a voluntary act.

Before me:

\_\_\_\_\_  
Notary Public for Oregon  
My Commission Expires: \_\_\_\_\_

STATE OF OREGON        )  
  ) ss.  
County of Morrow        )

\_\_\_\_\_, 2022

Personally appeared the above named Karen Pettigrew, as City Manager of the City of Boardman, Grantee and acknowledged the foregoing Easement to be her voluntary act.

Before me:

\_\_\_\_\_  
Notary Public for Oregon  
My Commission Expires: \_\_\_\_\_



# AGENDA ITEM COVER SHEET

Morrow County Board of Commissioners  
(Page 1 of 2)

(For BOC Use)  
Item #  
5e

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

Presenter at BOC: Sandi Pointer Date submitted to reviewers: 01/09/2023  
 Department: Public Works - Transfer Stations Requested Agenda Date: 01/18/2023  
 Short Title of Agenda Item: Pre Purchase Authorization of Mini Excavator  
(No acronyms please)

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

<input type="checkbox"/> Order or Resolution	<input type="checkbox"/> Appointments
<input type="checkbox"/> Ordinance/Public Hearing:	<input type="checkbox"/> Update on Project/Committee
<input type="checkbox"/> 1st Reading <input type="checkbox"/> 2nd Reading	<input type="checkbox"/> Consent Agenda Eligible
<input type="checkbox"/> Public Comment Anticipated:	<input type="checkbox"/> Discussion & Action
Estimated Time:	Estimated Time:
<input type="checkbox"/> Document Recording Required	<input checked="" type="checkbox"/> Purchase Pre-Authorization
<input type="checkbox"/> Contract/Agreement	<input type="checkbox"/> Other

N/A Purchase Pre-Authorizations, Contracts & Agreements

Contractor/Entity: Western States/Catapillar Inc.

Contractor/Entity Address: 2100 Frontier Loop, Pasco, WA 99301

Effective Dates – From: \_\_\_\_\_ Through: \_\_\_\_\_

Total Contract Amount: 61,293.67 Budget Line: 101.123.5.40.4402

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

Reviewed By:

<u>Eric Imes</u>	<u>01/10/2023</u> <small>DATE</small>	Department Director	Required for all BOC meetings
_____	_____	County Administrator	Required for all BOC meetings
<u>J. Nelson via email 1-10-23</u>	<u>1-10-23</u> <small>DATE</small>	County Counsel	*Required for all legal documents
<u>K. Ince via email 1-10-23</u>	<u>1-10-23</u> <small>DATE</small>	Finance Office	*Required for all contracts; other items as appropriate.
_____	_____	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)

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

Current backhoe is a 1990 Traditionally, Hours of the machine are not legible. it has been hard to know precisely when to stop maintaining an asset and replace it altogether. Production delays, Downtime and Labor costs are increasing. Yearly inspections for the DEQ permitted transfer stations, prove that waste outside of the receptacle is frowned upon and will result in fines. In order to keep the stations orderly and up to standards it is important to have the equipment to do this. Currently if the current backhoe is not available, a rental is used and with several projects around the County we are finding they are getting a little bit harder to come by when we need them. We are having to wait and then more collection of waste is accumulated. This unit will be utilized between the two transfer stations and easily transported/hailed. Found a resonable unit that is Used with 2678 hours and in the budget and already which the garbage grapple included, along with bucket, coupler and thumb (Bonus). This same unit with grapple only in the new catagory is well over 107K. This was requested during the budget cycle in March of 2022 if was approved to purchase a Mini Excavator.

This Quote is based on Western States Sourcewell Contract Number: #032119-CAT

Added to this agenda packet are the following supporting documents:

Morrow County proof of Sourcewell ID.

Caterpillar contract award cover page. (Contract in its entirety can be found at)

<https://www.sourcewell-mn.gov/cooperative-purchasing/032119-cat>

Caterpillar proposer assurance of compliance.

Caterpillar contract acceptance and award.

Affidavit of publication in the Daily Journal of Commerce Oregon.

Western States Sales Agreement.

## **2. FISCAL IMPACT:**

101.123.5.40.4402 Equipment Capital Outlay

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

Motion to approve the purchase pre-Authorzation for the used 305D CRCB Mini Excavator with attached RotoBec grapple in the amount of \$61,293.67

Attach additional background documentation as needed.

AFFIDAVIT OF PUBLICATION

# DJC



921 S.W. Washington St, Suite 210 / Portland, OR 97205-2810  
(503) 226-1311

STATE OF OREGON, COUNTY OF MULTNOMAH--ss.

I, **Michelle Ropp**, being first duly sworn, depose and say that I am a **Principal Clerk** of the **Daily Journal of Commerce**, a newspaper of general circulation in the counties of CLACKAMAS, MULTNOMAH, and WASHINGTON as defined by ORS 193.010 and 193.020; published at Portland in the aforesaid County and State; that I know from my personal knowledge that the Goods and Services notice described as

**Case Number: NOT PROVIDED**

**#032119 HEAVY CONSTRUCTION EQUIPMENT WITH RELATED ACCESSORIES, ATTACHMENTS, AND SUPP Sourcewell; Bid Location Staples, MN, Todd County; Due 03/21/2019 at 04:30 PM**

a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 time(s) in the following issues:

2/1/2019

State of Oregon  
County of Multnomah

SIGNED OR ATTESTED BEFORE ME  
ON THE 1st DAY OF February, 2019

Michelle Ropp

Notary Public-State of Oregon



**SOURCEWELL**  
**HEAVY CONSTRUCTION EQUIPMENT WITH RELATED ACCESSORIES, ATTACHMENTS, AND SUPPLIES**  
Proposals Due 4:30 pm,  
March 21, 2019  
**REQUEST FOR PROPOSALS:**  
Sourcewell, formerly the National Joint Powers Alliance® (NJPA), on behalf of Sourcewell and its current and potential member agencies, which includes all governmental, higher education, K-12 education, not-for-profit, tribal government, and all other public agencies located in all fifty states, Canada, and internationally, issues this Request For Proposal (RFP) to result in a national contract solution for the procurement of #032119 HEAVY CONSTRUCTION EQUIPMENT WITH RELATED ACCESSORIES, ATTACHMENTS, AND SUPPLIES. Details of this RFP are available beginning January 31, 2019. Details may be obtained by letter of request to James Voelker, Sourcewell, 202 12th Street Northeast, P.O. Box 219, Staples, MN 56479, or by e-mail at [RFP@sourcewell-mn.gov](mailto:RFP@sourcewell-mn.gov). Proposals will be received until March 21, 2019 at 4:30 p.m. Central Time at the above address and opened March 22, 2019 at 8:30 a.m. Central Time. Please see who this pertains to here: <http://www.sourcewell-mn.gov/oregon-advertising>  
Published Feb. 1, 2019. 11686386

**Carol Jackson**  
**Sourcewell**  
202 12th St NE  
Staples, MN 56479-2438

Order No.: 11686386  
Client Reference No:



# SALES AGREEMENT

AGREEMENT: Q000304234-1  
 AGREEMENT DATE: 1/9/2023  
 AGREEMENT EXPIRES: 2/8/2023  
 WAREHOUSE: Pasco Machine Sales  
 CUSTOMER NO.: 6040800  
 CUSTOMER PO:  
 SALESMAN: Austin T Berry

Pasco  
 2100 Frontier Loop Pasco, WA 99301  
 509.547.9541

**SOLD TO:**  
 Morrow County  
 PO Box 428  
 Lexington, OR 97839-0428

**SHIP TO:**  
 Office  
 PO Box 428  
 Lexington, OR 97839-0428

Austin.Berry@wseco.com

ITEM DESCRIPTION	PRICE
Caterpillar 305D CRCB S/N: TBD - 305D CRCB SN: FLZ01374 SMU: 2678 Hrs RotoBec Grapple Included	\$61,293.67
● Delivery Freight	

Price Provided Based on Sourcewell  
Contract Number: #032119-CAT

Notes		
	Before Tax Balance	\$61,293.67
	Sales Tax	\$0.00
	Trade Payoff	\$0.00
	Downpayment	\$0.00
	<b>Net Due</b>	<b>\$61,293.67</b>

Western States Equipment	Morrow County
Order Received by _____	Approved and Accepted by _____
Title Salesman _____ Date _____	Title _____ Date _____
	Warranty Document Received (initial) _____

*Trade Ins: All trade-ins are subject to equipment being in as inspected condition by vendor at time of delivery of replacement machine purchase above. Purchaser hereby sells the trade in equipment described above to the vendor and warrants it to be free and clear of all claims, liens, and security interest except as shown above.*  
*Warranty: By initialing above the customer acknowledges that they have received a copy of the Western States Co/Caterpillar Warranty and has read and understands said warranty. All used equipment is sold as is where is and no warranty is offered or implied except as specified above.*



# SALES AGREEMENT

NO.: Q000304234-1

## EQUIPMENT DETAILS

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## TERMS AND CONDITIONS

**1. OFFER TO SELL, METHODS OF ACCEPTANCE AND AGREEMENT TERMS:** This Sales Agreement ("SA") is an offer for the sale of the equipment, vehicles, accessories and attachments described on the invoice (referred to generally as "equipment" or "goods") by Western States Equipment Company, an Idaho business corporation or its affiliates ("WSECO") to Customer under the terms and conditions specified herein. This offer may be accepted by (1) the execution of this SA by a representative of Customer or (2) Customer's verbal or written authorizations or conduct consistent with prior course of dealing between the parties authorizing WSECO to take action to fulfill this SA, or (3) the commencement of the manufacture or shipment of the goods specified in this SA, whichever of the foregoing first occurs.

Acceptance of this SA is limited to the express terms stated herein. Any proposal in Customer's acceptance for additional or different terms or any attempt by Customer to vary in any degree any of the terms is objected to and hereby rejected, but such proposals shall not operate as a rejection of this offer, unless such variances are in the terms of the description, quantity, price, delivery schedule, or payment schedule of the goods, but shall be deemed a material alteration of this SA and this SA shall be deemed agreed to by WSECO without said additional or different terms. Once accepted, this SA shall constitute the entire agreement between WSECO and Customer. WSECO is not bound by any representation or agreements, express, or implied, oral or otherwise, which are not stated within this SA or contained in a separate writing supplementing this SA and signed by authorized agents of both WSECO and Customer. This SA will supersede all previous communications, agreements, and contracts with respect to the subject matter hereof and no understanding, agreement, term, condition, or trade custom at variance with this SA will be binding on WSECO. No waiver or modification of the terms and conditions hereof will be effective unless in writing and signed by both Customer and WSECO.

**2. PAYMENT TERMS:** Customer agrees to pay the sales price for the equipment, less any net trade-in allowance, in accordance with the payment terms as all stated on the invoice. The sales price is offered F.O.B. at WSECO's designated facility as stated on the invoice and Customer is responsible for all shipping charges as provided in this SA. Customer is also responsible for paying all applicable sales, use or any other applicable taxes levied or assessed on the equipment by any federal, state or local governmental authority, unless Customer provides WSECO an appropriate exemption certificate as stated on the invoice. In the event that Customer fails to pay any applicable tax or other charge as agreed herein or fails to provide a valid exemption certificate, Customer agrees to indemnify and hold WSECO harmless from any liability and expense by reason of Customer's failure to pay said taxes or assessments, including, but not limited to, WSECO's reasonable attorney's fees and costs and other necessary legal expenses resulting from such failure.

**3. GRANT OF SECURITY INTEREST, AUTHORIZATION TO FILE STATEMENT AND PROTECTION OF COLLATERAL:** Until the Customer pays the total sales price and additional charges as provided in this SA, Customer hereby grants WSECO a security interest in and to the equipment and all additions, replacements, substitutions, and proceeds of the same ("Collateral") to secure payment of the sales price and any and all other amounts owed or owing by Customer to WSECO under this SA or otherwise. Customer authorizes WSECO to file financing statement(s) evidencing this security agreement and the collateral subject thereto and to take all steps necessary to perfect WSECO's interest in the equipment.

Customer agrees to execute any documents required by WSECO to evidence and perfect such security interest. Customer hereby appoints WSECO as its irrevocable attorney-in-fact for the purpose of executing any documents necessary to perfect or to continue the security interest granted in this SA. Customer will reimburse WSECO for all expenses for the perfection and the continuation of the perfection of WSECO's security interest in the Collateral. Customer promptly will notify WSECO before any changes in Customer's name including any changes to the assumed business names of Customer.

Customer, upon WSECO's request, will deliver to WSECO a schedule of the locations of the Collateral and agrees to update the list upon WSECO's further request. Customer will not commit or permit damage to or destruction of the Collateral or any material part of the Collateral. WSECO and its designated representatives and agents shall have the right at all reasonable times to examine and inspect the Collateral. Customer shall immediately notify WSECO of all cases involving the loss or damage of or to any material portion of the Collateral and generally of all material happenings and events affecting the Collateral.

**4. INSURANCE:** Customer shall not move, load, transport or otherwise handle the equipment on WSECO's premises without first having obtained insurance coverage. Customer shall carry all risks insurance on the equipment, including, without limitation, fire, theft and liability coverage with such other insurance as necessary to protect Customer's and WSECO's respective interests in the equipment. As long as any portion of the sales price is outstanding, Customer will deliver to WSECO from time to time the policies or certificates of insurance in forms satisfactory to WSECO, showing WSECO as an additional insured and including stipulations that coverage will not be cancelled or diminished without at least fifteen (15) days prior written notice to WSECO.

**5. TIME OF DELIVERY AND SHIPPING:** Orders for equipment are processed in the order of their acceptance by WSECO and WSECO will use its reasonable efforts to deliver the equipment to Customer on the scheduled delivery date as stated on the invoice. However, shipping and delivery dates are acknowledged to be estimates only and dependent upon many factors outside of WSECO's control including, but not limited to, the manufacturer's production schedule, material and labor shortages, shipping delays and various other unrelated factors. WSECO is not liable for delays or damages caused by delays in delivery or shipment of the equipment, unless stated on the face of the invoice to the contrary. Customer is responsible for all freight, shipping, loading and unloading costs.

**6. RISK OF LOSS/SHORTAGES/REJECTION OF GOODS:** Risk of loss of the goods shall pass to Customer as soon as the goods are properly loaded on the carrier. WSECO's responsibility for shipment ceases upon delivery of the goods to a transportation company. Any claim by Customer for shortage in shipment shall be made by written notice to WSECO within fifteen (15) days after receipt of the shipment. It is specifically agreed that the risk of loss shall not be altered by the fact that the conduct of either party hereto may constitute a default or breach and shortage in shipment is not deemed to constitute a nonconformity.

All equipment or goods shall be subject to the standard manufacturing and commercial variation and practices of the manufacturer thereof. In the event of shipment of non-conforming goods, WSECO shall be given a reasonable opportunity to replace the goods with those which conform to the order. Any notices pertaining to rejection or claims of nonconformity must be made in writing specifying in detail Customer's objections and such notices must be delivered within fifteen (15) days after delivery of the goods. It is agreed that in the event of rejection, Customer will store the goods or reship the goods to WSECO. Should Customer use the equipment or goods, such use shall be deemed an unequivocal acceptance of the goods. If Customer accepts goods tendered under this SA, such acceptance shall be final and irrevocable; no attempted revocation shall have any effect whatsoever.

**7. ASSIGNMENTS:** No right or interest in this SA shall be assigned by Customer without the written permission of WSECO, and no delegation of any obligation owed or of the performance of any obligation by Customer shall be made without written permission of WSECO. Any attempted assignment or delegation by Customer shall be wholly void and totally ineffective for all purposes unless made in conformity with this paragraph.

**8. NO WARRANTY:** Unless provided otherwise on the invoice, the equipment is purchased "AS IS" and there is no other agreement with Customer regarding the equipment other than what is stated in this SA and in any credit instrument and/or guaranty between Customer and WSECO. There are no other warranties, express or implied, for any equipment, product, service, or other items sold or furnished under this SA unless agreed to in writing between Customer and WSECO. **WSECO DISCLAIMS ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.**

**9. EQUIPMENT FAILURE/LIMITATION OF REMEDIES:** If, for any reason, the equipment does not perform satisfactorily, as judged by WSECO in its sole discretion, WSECO may repair or replace the equipment or any part thereof, at its option, without affecting any of the terms of this SA. This remedy does not apply if the equipment has failed or performs less than satisfactorily due to improper use of the equipment, accident (including, damage during shipment), neglect, abuse, misuse or exposure of the equipment to conditions beyond capacity, power, environmental design limits or operation constraints specified by WSECO or the equipment manufacturer. Customer is responsible for all expenses related to repair or replacement due to these causes. **THE REMEDIES IN THIS PARAGRAPH ARE CUSTOMER'S SOLE AND EXCLUSIVE REMEDIES AGAINST WSECO.**

**10. LIMITATION OF LIABILITY:** Notwithstanding trade customs or prior course of dealing to the contrary, in no event will WSECO, its subsidiaries, affiliates, agents or employees be liable for any incidental, indirect, special, or consequential damages in connection with or arising out of this SA or furnishing of any goods, services or other items or any third party's ownership, maintenance, or use of any goods, services or other items furnished under this SA, including, but not limited to, lost profits or revenues, loss of use of the equipment or any associated goods, damage to associated goods, costs of capital, cost of substitute goods, or claims of Customer's clients for such damages. Customer's sole remedy, for any liability of WSECO of any kind, including but not limited to negligence, with respect to any equipment, service, or other item is limited to that set forth in the paragraph entitled "**EQUIPMENT FAILURE/LIMITATION OF REMEDIES**" of this SA. WSECO is not responsible for meeting any federal, state, local or municipal code or specification (whether statutory, regulatory or contractual), unless Customer specifies it in writing and WSECO agrees to it in writing. Customer agrees that it has selected each item of equipment based upon its own judgment and particular needs and disclaims any reliance upon any statements or presentations made by WSECO. The liability for performing under any manufacturer warranty program rests solely with the subject manufacturer and WSECO has no liability or responsibility for performance thereunder.

**11. FORCE MAJEURE:** WSECO shall not be responsible or liable for any delay or failure to deliver any or all of the goods and/or performance of the services where such delay or failure is caused by any act of God, fire, flood, inclement weather, explosion, war, insurrection, riot, embargo, statute, ordinance, regulation or order of any government or agent thereof, shortage of labor, material fuel, supplies or transportation, strike or other labor dispute, or any other cause, contingency, occurrence or circumstance of any nature, whether or not similar to those herein before specified beyond WSECO's control, which prevents, hinders or interferes with manufacture, assembly or delivery of the goods or performance of the services. Any such cause, contingency, occurrence or circumstances shall release WSECO from performance of its obligations hereunder.

**12. INDEMNITY:** Customer agrees to indemnify and hold WSECO harmless from and against any and all claims, actions, suits, proceedings, costs, expenses, damages (including but not limited to consequential and incidental damages), liabilities, fees (including, but not limited to, attorney fees and court costs), and settlements, (including those brought or incurred by or in favor of Customer's employees, agents and subcontractors), arising out of or related to the selection, delivery, loading, unloading, towing, possession, use, operation, handling or transportation of the equipment. Customer agrees to defend, at its expense, any and all suits brought against WSECO either alone or in conjunction with others and additionally to satisfy, pay and discharge any and all judgments and fines against WSECO in any such suits or actions, whether based in negligence or otherwise.

**13. DEFAULT BY CUSTOMER:** An event of default shall occur if (a) Customer fails to pay when due the sales price; (b) Customer fails to perform or observe any covenant, condition, or agreement to be performed by it hereunder; (c) Customer ceases doing business as a going concern, makes an assignment for the benefit of creditors, admits in writing an inability to pay debts as they become due, files a petition in bankruptcy, or if its owners, shareholders or members of Customer take actions towards dissolution or liquidation of Customer; (d) Customer attempts to sell, transfer, or encumber, sublease or convey the equipment or any part thereof prior to paying the full sales price; or (e) WSECO, in good faith deems itself, insecure relative to payment of the sales price.

Upon the occurrence of any event of default, WSECO may exercise the following rights and remedies: (i) declare the sales price immediately due and payable; (ii) require Customer to assemble the equipment and make it available to WSECO at a place and time designated by WSECO; (iii) WSECO shall have full power to enter upon the property or jobsite of the Customer and take possession of and remove the equipment; (iv) WSECO shall have full power and authority to sell, lease, transfer or otherwise deal with the equipment or proceeds thereof, and in connection therewith WSECO may bid on the goods or equipment and that a commercially reasonable price for said reclaimed equipment may be determined by WSECO based upon current national auction values, market trends relating to supply and demand, and related factors for goods of similar type and condition; (v) if WSECO chooses to sell or lease the reclaimed equipment, WSECO may obtain a judgment against Customer for any deficiency remaining on the sales price after application of all amounts received from the exercise of its rights under this SA; and (vi) all rights and remedies of a secured creditor under the provisions of the Idaho Uniform Commercial Code, as amended from time to time. All of WSECO's rights and remedies, whether evidenced by this SA or other related agreement, shall be cumulative and may be exercised singularly or concurrently. Customer agrees to pay all costs incurred by WSECO in enforcing this SA or any of its provisions, including without limitation reasonable attorney's fees and costs and all costs of reclaiming the goods, whether or not legal action is commenced.

**14. JURISDICTION AND VENUE:** This SA and the relationship between WSECO and Customer shall be governed and construed according to the laws of the State of Idaho. At the sole and exclusive election of WSECO, jurisdiction and venue for any action or dispute arising under this SA shall be in the in the Fourth Judicial District of the State of Idaho, in and for Ada County, which is WSECO's corporate headquarters and principal place of business, wherein the parties acknowledge having done business sufficient to establish minimum contacts under the Idaho long arm statute, and which is a mutually convenient forum. In addition, Customer waives any and all rights to jurisdiction and/or venue in any other forum, including waiver of any and all rights to remove the action from any court originally acquiring jurisdiction.

**15. EQUIPMENT DATA:** This machine may be equipped with a wireless data communication system, such as Product Link. In such case, Customer understands data reflecting the machine performance, condition and operation is being transmitted to Caterpillar/WSECO to better serve the Customer and to improve upon Caterpillar products and services. This data may include, but is not limited to: fault codes, emissions data, fuel usage, service meter hours, software and hardware version numbers and installed attachments. Neither Caterpillar nor WSECO sell, rent or share collected information to any other third party, and will exercise reasonable efforts to keep the information secure. Caterpillar Inc. and WSECO recognize and will respect customer privacy. Customer agrees to allow this data to be accessed by Caterpillar and WSECO within normal, accepted business practices.

The undersigned represents and warrants that he/she is authorized by Customer identified below to bind the Customer to the obligations and duties expressed herein and does so commit Customer to the terms and conditions of SA by signing below. Until this SA (or identical counterpart thereof) has been signed by our duly authorized representative, it will constitute an offer by Customer to enter into this SA with WSECO on the terms herein.

**CUSTOMER:** \_\_\_\_\_

**WESTERN STATES EQUIPMENT COMPANY**

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

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

Print Name: \_\_\_\_\_

Print Name: \_\_\_\_\_

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

Title: Salesman

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

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

Contract Award  
RFP #032019



**FORM D**

**Formal Offering of Proposal**  
(To be completed only by the Proposer)

**HEAVY CONSTRUCTION EQUIPMENT WITH RELATED ACCESSORIES, ATTACHMENTS, AND SUPPLIES**

In compliance with the Request for Proposal (RFP) for HEAVY CONSTRUCTION EQUIPMENT WITH RELATED ACCESSORIES, ATTACHMENTS, AND SUPPLIES, the undersigned warrants that the Proposer has examined this RFP and, being familiar with all of the instructions, terms and conditions, general and technical specifications, sales and service expectations, and any special terms, agrees to furnish the defined products and related services in full compliance with all terms and conditions of this RFP, any applicable amendments of this RFP, and all Proposer's response documentation. The Proposer further understands that it accepts the full responsibility as the sole source of solutions proposed in this RFP response and that the Proposer accepts responsibility for any subcontractors used to fulfill this proposal.

Company Name: Caterpillar Inc. Date: 3/6/19

Company Address: 100 NE Adams Street

City: Peoria State: IL Zip: 61629

CAGE Code/DUNS: 11083/944204924

Contact Person: Patty Redpath Title: Governmental Account Manager

Authorized Signature:  Patrick Kearns  
(Name printed or typed)



**Form F**

**PROPOSER ASSURANCE OF COMPLIANCE**

**Proposal Affidavit Signature Page**

**PROPOSER'S AFFIDAVIT**

The undersigned, authorized representative of the entity submitting the foregoing proposal (the "Proposer"), swears that the following statements are true to the best of his or her knowledge.

1. The Proposer is submitting its proposal under its true and correct name, the Proposer has been properly originated and legally exists in good standing in its state of residence, the Proposer possesses, or will possess before delivering any products and related services, all applicable licenses necessary for such delivery to Sourcewell members agencies. The undersigned affirms that he or she is authorized to act on behalf of, and to legally bind the Proposer to the terms in this Contract.
2. The Proposer, or any person representing the Proposer, has not directly or indirectly entered into any agreement or arrangement with any other vendor or supplier, any official or employee of Sourcewell, or any person, firm, or corporation under contract with Sourcewell, in an effort to influence the pricing, terms, or conditions relating to this RFP in any way that adversely affects the free and open competition for a Contract award under this RFP.
3. The Proposer has examined and understands the terms, conditions, scope, contract opportunity, specifications request, and other documents in this solicitation and affirms that any and all exceptions have been noted in writing and have been included with the Proposer's RFP response.
4. The Proposer will, if awarded a Contract, provide to Sourcewell Members the /products and services in accordance with the terms, conditions, and scope of this RFP, with the Proposer-offered specifications, and with the other documents in this solicitation.
5. The Proposer agrees to deliver products and services through valid contracts, purchase orders, or means that are acceptable to Sourcewell Members. Unless otherwise agreed to, the Proposer must provide only new and first-quality products and related services to Sourcewell Members under an awarded Contract.
6. The Proposer will comply with all applicable provisions of federal, state, and local laws, regulations, rules, and orders.
7. The Proposer understands that Sourcewell will reject RFP proposals that are marked "confidential" (or "nonpublic," etc.), either substantially or in their entirety. Under Minnesota Statute §13.591, Subd. 4, all proposals are considered nonpublic data until the evaluation is complete and a Contract is awarded. At that point, proposals generally become public data. Minnesota Statute §13.37 permits only certain narrowly defined data to be considered a "trade secret," and thus nonpublic data under Minnesota's Data Practices Act.
8. The Proposer understands that it is the Proposer's duty to protect information that it considers nonpublic, and it agrees to defend and indemnify Sourcewell for reasonable measures that Sourcewell takes to uphold such a data designation.

**[The rest of this page has been left intentionally blank. Signature page below]**

By signing below, Proposer is acknowledging that he or she has read, understands, and agrees to comply with the terms and conditions specified above.

Company Name: Caterpillar Inc.

Address: 100 NE Adams Street

City/State/Zip: Peoria, IL 61629

Telephone Number: 309-675-1000

E-mail Address: Cat\_Governmental@cat.com

Authorized Signature: *Patrick Keown*

Authorized Name (printed): Patrick Keown

Title: North America Industry Manager

Date: 3/6/19

**Notarized**



Subscribed and sworn to before me this 6<sup>th</sup> day of March, 20 19

Notary Public in and for the County of Peoria State of Illinois

My commission expires: February 2, 2020

Signature: *Jody R. McKenzie*



**FORM E**  
**CONTRACT ACCEPTANCE AND AWARD**



(Top portion of this form will be completed by Sourcewell if the vendor is awarded a contract. The vendor should complete the vendor authorized signatures as part of the RFP response.)

Sourcewell Contract #: 032119-CAT

Proposer's full legal name: Caterpillar Inc.

**Based on Sourcewell's evaluation of your proposal, you have been awarded a contract. As an awarded vendor, you agree to provide the products and services contained in your proposal and to meet all the terms and conditions set forth in this RFP, in any amendments to this RFP, and in any exceptions that are accepted by Sourcewell.**

The effective date of the Contract will be May 13, 2019 and will expire on May 13, 2023 (no later than the later of four years from the expiration date of the currently awarded contract or four years from the date that the Sourcewell Chief Procurement Officer awards the Contract). This Contract may be extended for a fifth year at Sourcewell's discretion.

**Sourcewell Authorized Signatures:**

DocuSigned by:

*Jeremy Schwartz*

CREP26139D06488  
SOURCEWELL DIRECTOR OF OPERATIONS AND  
PROCUREMENT/CPO SIGNATURE

Jeremy Schwartz  
(NAME PRINTED OR TYPED)

DocuSigned by:

*Chad Coquette*

7E42B8F817A54CC  
SOURCEWELL EXECUTIVE DIRECTOR/CEO SIGNATURE

Chad Coquette  
(NAME PRINTED OR TYPED)

Awarded on May 10, 2019

Sourcewell Contract # 032119-CAT

**Vendor Authorized Signatures:**

The Vendor hereby accepts this Contract award, including all accepted exceptions and amendments.

Vendor Name Caterpillar Inc

Authorized Signatory's Title North America Industry Manager

*[Signature]*

VENDOR AUTHORIZED SIGNATURE

*Patrick Keams*

(NAME PRINTED OR TYPED)

Executed on May 10, 2019

Sourcewell Contract # 032119-CAT





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

(For BOC Use)
Item #
SF

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

Presenter at BOC: Benjamin Tucker Transit Manager
Department: Public Transit- The Loop
Short Title of Agenda Item: Advisory committee appointments
(No acronyms please)

Date submitted to reviewers: 1/10/23
Requested Agenda Date: 1/18/23

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 Director Required for all BOC meetings
County Administrator 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

\*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)

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

See attached appointment letters for review

## **2. FISCAL IMPACT:**

N/A

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

Move to appoint Ben Tucker the Transit Manager to replace Katie Imes the former Transit Manager representing Public Transportation Service Providers whose terms expires December 31, 2022. New term effective January 18, 2023 to January 18, 2026.

Move to appoint Katie Imes to the Morrow County Public Transit Advisory Committee, term effective January 18th, 2023 to January 18th, 2026.

Attach additional background documentation as needed.



**MORROW COUNTY PUBLIC TRANSIT**

P.O. Box 495 · Heppner, Oregon 97836 · (541) 676-5667 · 1-855-644-4560

---

Date: 1/10/23 \_\_\_\_\_

Morrow County Commissioners,

I would like to be considered for the Morrow County Public Transit Advisory Committee

Member  Alternate  Reappointment

I would like to see the Loop program thrive in Morrow County because of the following interest that I have in transportation:

---

I have been hired as The Loop Transit Manager. I will be representing the public transit service provider for Morrow County and facilitating this committee. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

I can contribute to this committee by representing the following areas: \*See next page

---

Public Transportation Service Provider \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Thank you,**

Name: Benjamin Tucker \_\_\_\_\_

Address: Lexington Public Works \_\_\_\_\_



## MORROW COUNTY PUBLIC TRANSIT

P.O. Box 495 · Heppner, Oregon 97836 · (541) 676-5667 · 1-855-644-4560

---

Phone Number: 541-256-6106 \_\_\_\_\_

Email: btucker@co.morrow.or.us \_\_\_\_\_

### \*List of Committee Member Representations

- local governments, including land use planners;
- people with disabilities;
- veterans;
- low-income individuals;
- social equity advocates;
- environmental advocates;
- black, indigenous, and people of color;
- bicycle and pedestrian advocates;
- people with limited English proficiency;
- public health, social and human service providers;
- transit users who depend on transit for accomplishing daily activities;
- individuals age 65 or older;
- educational institutions;
- Public Transportation Service Providers;
- non-profit entities which provide public transportation services;
- neighboring Public Transportation Service Providers; employers; or
- major destinations for users of public transit.



MORROW COUNTY PUBLIC TRANSIT

P.O. Box 495 · Heppner, Oregon 97836 · (541) 676-5667 · 1-855-644-4560

Date: January 10th, 2023 \_\_\_\_\_

Morrow County Commissioners,

I would like to be considered for the Morrow County Public Transit Advisory Committee

× Member  Alternate  Reappointment

I would like to see the Loop program thrive in Morrow County because of the following interest that I have in transportation:

Having served the past two and half years as the Loop Manager I am vested in seeing this program continue to grow and thrive. Our dial-a-ride service is vital to so many residents facing transportation challenges, I continually hear how this service impacts the quality of life for so many. I am also excited to see the years of planning for a fixed-route system come to fruition. I will continue to advocate for public transit in my community and for all residents in Morrow County, thank you for considering. \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I can contribute to this committee by representing the following areas: \*See next page

local government, low-income, veterans, seniors \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



**MORROW COUNTY PUBLIC TRANSIT**

P.O. Box 495 · Heppner, Oregon 97836 · (541) 676-5667 · 1-855-644-4560

---

**Thank you,**

Name: Katie Imes \_\_\_\_\_

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

Phone Number: [REDACTED] \_\_\_\_\_

Email: [REDACTED] \_\_\_\_\_

\*List of Committee Member Representations

- local governments, including land use planners;
- people with disabilities;
- veterans;
- low-income individuals;
- social equity advocates;
- environmental advocates;
- black, indigenous, and people of color;
- bicycle and pedestrian advocates;
- people with limited English proficiency;
- public health, social and human service providers;
- transit users who depend on transit for accomplishing daily activities;
- individuals age 65 or older;
- educational institutions;
- Public Transportation Service Providers;
- non-profit entities which provide public transportation services;
- neighboring Public Transportation Service Providers; employers; or
- major destinations for users of public transit.



# AGENDA ITEM COVER SHEET

## Morrow County Board of Commissioners

(Page 1 of 2)

(For BOC Use)  
Item #  
59

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

Presenter at BOC: Tamra Mabbott

Date submitted to reviewers: January 13, 2023

Department: Planning

Requested Agenda Date: January 18, 2023

Short Title of Agenda Item: Review cost estimates for trail planning and trail construction, provide feedback on priorities for Heritage Trail work.  
(No acronyms please)

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

<input type="checkbox"/> N/A Contractor/Entity: Contractor/Entity Address: Effective Dates – From: Total Contract Amount: Does the contract amount exceed \$5,000? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<p style="text-align: center;"><u>Purchase Pre-Authorizations, Contracts &amp; Agreements</u></p> Through: Budget Line:
---	--

Reviewed By:

<u>Tamra Mabbott</u>	<u>January 12, 2023</u>	Department Director	Required for all BOC meetings
_____	_____	County Administrator	Required for all BOC meetings
_____	_____	County Counsel	*Required for all legal documents
<u>Kevin Ince</u>	<u>January 12, 2023</u>	Finance Office	*Required for all contracts; other items as appropriate.
_____	_____	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)

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

Planning staff and grantwriter Nick Ducote, Ducote Consulting, have identified several grants for the Morrow County Heritage Trail. Initially the focus was to pursue a planning grant to update the 2000 Heritage Trail Concept Plan. One objective for a plan update is to get public involvement and input on priorities for the trail. While we continue to look for a grant that would fund a plan update, several other grants have become available, including the Oregon Community Paths (OCP) Grant program which funds projects to connect communities. Given that OCP grants are available every biennium, staff decided to pursue this option in advance of a grant to update the overall trail plan.

The OCP grant's scope will be to advance design efforts on a specific Trail improvement - a new bike/ped pathway from Irrigon to the Refuge and Refuge to Boardman. As part of the preparation of the OCP grant, JUB Engineers provided high-level cost estimates that could be +/- 30%. The precision of the cost estimate will increase as the design process advance; this cost estimate is very preliminary. See attached.

While this OCP grant is a wonderful opportunity, it has significant financial considerations as well as policy implications. Before staff submit an application, guidance from Board of Commissioners is desired. While the design project is relatively inexpensive and would require only \$40,000 of County match, the construction project is estimated at over \$6,000,000 total cost. That \$6m could escalate by another \$500,000 - \$1,000,000 depending on right-of-way acquisition costs. The County match commitment on the construction project (in 2025 or 2027) would potentially be \$620,000 - \$2,000,000, which depends on a number of unknown factors at this time.

Planning Director, Finance Director and Public Works Director will discuss further at BOC meeting.

## **2. FISCAL IMPACT:**

\$40,000 for planning and preliminary design grant match.

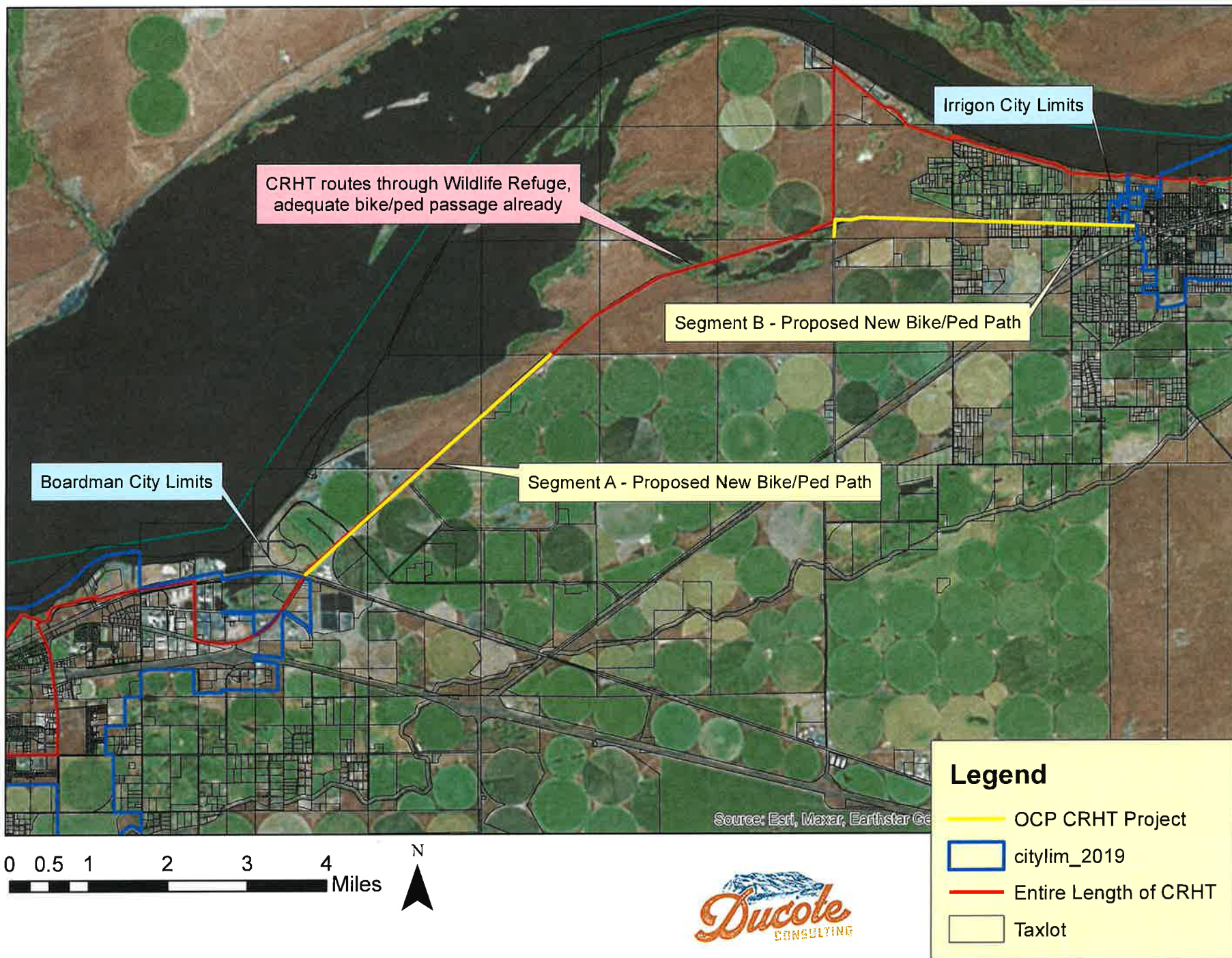
## **3. SUGGESTED ACTION(S)/MOTION(S):**

1. Discuss with Planning Director and Finance Director and Public Works Director.
2. Authorize Planning Department to submit grant application to include \$40,000 match if awarded.
3. Support budget and capital outlay recommendations of Finance Director for this project.

Attach additional background documentation as needed.



# Overview map of Proposed Bike/Ped Improvements for the Columbia River Heritage Trail Oregon Community Path Program Grant Application - Jan 2023



**Columbia Heritage Trail, Oregon Community Paths Program Grant Application  
Go/No-Go Analysis, Post-Cost Estimate (January 17, 2023)**

- No original baseline for a project cost.
- JUB cost estimate provided on 1/11/2023
- Design project is relatively inexpensive, but the construction project will be very large.
- County match commitment for each phase
  - 30% Design Phase/OCP: ~\$45,000
  - Construction Phase: \$620,000 – \$2,000,000
- No environmental permitting, public involvement, or survey included in JUB estimate
- Right-of-way acquisition costs could be 2-3x higher than estimated.

<b><u>GRANT PROJECT BUDGET</u></b>	<b><u>TOTAL</u></b>	<b><u>ODOT</u></b>	<b><u>COUNTY (10.27%)</u></b>	<b><u>Notes</u></b>
30% of Design (OCP expectation)	\$129,003.00	\$115,754.39	\$13,248.61	Includes permitting
Topo & Boundary Survey	\$50,000.00	\$44,865.00	\$5,135.00	Includes property legal descriptions for acquisition, topographic survey, and boundary survey.
Cultural and Wetland Environmental expenses	\$100,000.00	\$89,730.00	\$10,270.00	Includes wetland delineation(s), sub-surface cultural survey and SHPO permitting, Removal/Fill Permitting.
Public Involvement	\$40,000.00	\$35,892.00	\$4,108.00	Includes a number of Spanish-language public meetings, translation assistance for survey and public outreach, and stakeholder engagement meetings.
<b><i>Project Cost Estimate</i></b>	<b><i>\$319,003.00</i></b>			
ODOT Admin fee	\$15,950.15	\$14,312.07	\$1,638.08	
Sub-total	\$334,953.15			
ODOT 30% Contingency	\$95,700.90			
<b>TOTAL</b>	<b>\$430,654.05</b>	<b>\$386,425.88</b>	<b>\$44,228.17</b>	

<b>CONSTRUCTION PROJECT BUDGET</b>	<b>TOTAL</b>	<b>NOTES</b>
Construction project in 2025 (5% annualized inflation)	\$5,439,636	Includes 5% annualized inflation, includes Right-of-Way Acquisition.
30-100% Design	\$301,007	Design has to be finished from the 30% design placeholder where OCP leaves it.
<b><i>Sub-Total</i></b>	<b>\$5,740,643</b>	
ODOT Admin Fee	\$287,032	ODOT charges a 5% administrative fee
<b>TOTAL</b>	<b>\$6,027,676</b>	
County match 10.27%	\$619,042	Federal funds (2022 round is all federal)
County match 30%	\$1,808,303	State funds (2024 round will include state funds)
<b>Potential RoW Escalation (add)</b>	<b>\$1,000,000</b>	JUB used \$0.30/sf as a RoW acquisition value. Their data indicates it could be as high as 0.70, meaning a potential \$1,000,000 cost escalation in the project.

# OCP 2022 Project Refinement Application

Instructions

Application Worksheet

Submission and Appendix A

## Project Refinement Application Sample Worksheet

### Organization

**Name of Applicant Organization \***

Morrow County

**Title of Project \***

Columbia River Heritage Trail, Bike/Ped Path Design & Public Involvement

**Contact Person Name \***

Tamra Mabbott

**Contact Person Title \***

Planning Director

**Contact Person Phone Number \***

(541) 922-4624

**Contact Person Email \***

tmabbott@co.morrow.or.us

**Mailing Address \***

P.O. Box 40

**City \***

Irrigon

**County \***

Morrow

**Zip Code \***

97844

**Please list your eligible agency type: \***

Tribal government

Local government

Transit agency

Natural resource or public land agency

School district

Other

*\*Other will be evaluated for eligibility.*

**Is your agency certified by ODOT to manage federal transportation grants? \***

[Certification Status](#)

Yes  No

*Note: If your agency is not certified, a certified agency, or ODOT, must deliver and administer the grant. This can increase administrative costs associated with the grant, and should be accounted for in your budget development.*

**Will you be partnering with any other agency to complete this project? \***

Yes  No

## Project Information

**One Sentence Project Description \***

Design an ADA-accessible bike/ped path, conduct a public involvement process, and update the 2002 Trail Plan

**Estimated project cost, (not including ODOT administrative fees or contingency costs)**

\$319,003.00

**ODOT Administrative Costs if uncertified (5% of estimated project cost)**

\$15,950.15

**Contingency (30% of estimated project cost)**

\$95,700.90

**Total Project cost (including administration and contingencies)**

\$430,654.05

**Amount of Grant funds requested (must be between \$150,000 and \$750,000)**

\$386,425.88

**Cash match amount (10.27% of total project cost)**

\$44,228.17

**Source of Match amount (10.27% of total project cost): \***

County in-kind and cash match

**Project Location**

**Beginning Point (Latitude and Longitude) \***

45.916717, -119.353898

**End Point (Latitude and Longitude) \***

45.837211, -119.715994

**Estimated Length of Project (Linear Feet) \***

32,000

**Eligibility**

Eligibility repeats what was in the pre-application. It is repeated here in the event the project has been modified during the period the pre-application was submitted, and the application submitted.

This section seeks to determine if your project is eligible for Oregon Community Paths. Questions marked as yes or no indicate eligibility.

Questions marked “check all that apply” indicate not just eligibility, but also how well it meets eligibility requirements. These questions will be scored in the grant application

**Government Support: I have endorsement from elected bodies along the length of the project \***

Yes  No

Attach any letters of support, plan adoption resolution (where plan includes/lists project).



**Transportation Purpose: Will the project, if constructed, primarily serve a transportation (versus recreation) purpose? \***

Yes  No

**Is the Project a Regional Path A regional path is a fairly long path (greater than 10 miles in planned or completed form), or a network of interconnected paths between communities, neighborhoods. Will the project, if constructed, contribute to development of an ADA compliant continuous path made up of one or more connected segments that (Check all that apply)? \***

- Is primarily physically separated from the roadway
- Connects two or more communities, with each community no more than 15 miles apart, or traverses through a single large community with a path that is 10 miles or longer. (Large community defined as any single community that can accommodate the proposed path 10 miles or longer within its boundaries)
- Closes gap in a larger path network that connects two or more communities, or traverses a single large community

**Is the Project a Critical Link: A critical link is the key destination that the path connects to, or helps to connect. Will the project contribute to development of an ADA compliant biking and/or walking path that connects to high need locations (i.e. transportation disadvantaged areas, schools, shopping or employment centers, medical services, connections to transit and regional paths, and downtowns)? \***

Yes  No

**If yes, please describe. \***

A primary goal of this project is to provide an ADA-compatible trail that will link the City of Boardman, the Umatilla National Wildlife Refuge, and the City of Irrigon. The Trail connects many recreational spaces throughout the area in addition to urban areas in Boardman and Irrigon.

Limit 1,000 Characters

**Will the project, if constructed, contribute to development of separated biking and/or an ADA compliant walking path in areas where no connections exist, transportation options are limited, or significant safety concerns are addressed by the improvement? \***

Yes  No

**Provide a summary of the project in a concise manner that can be used on a website or publication. e.g. Perform a corridor study for a multi-use path between Point A and Point B. This project links a regional path to George Washington Middle school. \***

Conduct up to a 30% design and environmental permitting project for a ~6 mile Bike/Ped path that will provide ADA access from City of Boardman to the City of Irrigon. Additionally, conduct public involvement to determine other improvement priorities of the community and local residents.

Limit 1,000 Characters

**Why is this project needed? What problem are you trying to solve? \***

The Columbia River Heritage Trail is a transportation and recreation infrastructure asset located along the Columbia River. However, the trail has many miles to go before it meets its potential. For example, many segments are in disrepair, there are a wide variety of surface types, it is deficient in meeting ADA accessibility, signage is damaged and deficient, there is limited wayfinding on and off the trail, there is a lack of parking and lighting, no Spanish-language information despite a large population of Spanish speakers, and other challenges. From one end of Morrow County to the other, the Heritage Trail provides a non-motorized corridor for bicycle and pedestrian traffic commuters and for residents to enjoy nature and scenic vistas along the Columbia River. The Trail connects the city of Irrigon near the eastern edge of the County to the Umatilla National Wildlife Refuge, and the City of Boardman to the west.

Limit 1,000 Characters

**How does your project answer/resolve the above problem statement? \***

Improving this Trail not only offers better linkage between the two communities, but it enables improved access to the Wildlife Refuge and the banks of the Columbia River. The proposed project scope would include: Environmental Review, permitting, survey, 30% design, landscape design work, and a public involvement process. A part of this work will be to inform the County and its design team on feasible and infeasible potential construction activities, in addition to potential permitting requirements. The Trail will be surveyed topographically to develop a digital footprint and image of the Trail's current conditions. Additionally, there will be an extensive analysis of the existing conditions of the various Trail surfaces. In terms of priority, the County would like to discover what work would be recommended, feasible, and then filter those projects ideas through the public to determine the best use of limited public resources .

Limit 1,000 Characters

## **Transportation Disadvantaged Index**

**What community benefits most from this project? Please describe the community, their location, their demographic makeup, etc. \***

Residents of Irrigon and Boardman, low-income persons, those with transportation barriers or lack of access, Spanish-speaking families, and people with ambulatory disabilities.

Limit 200 Characters



**Where are they located in relation to project location?**

Study area includes 25 miles of Trail, 2 miles through Irrigon City Limits and 7.5 miles through Boardman City Limits.

Limit 200 Characters

**Are they located within 1.5 miles from the project location? \***

Yes  No

**Please use the Transportation Disadvantaged Index tool to locate the benefitted communities and provide the score. \***

[Transportation Disadvantaged Index](#)

1.82 - south Boardman geOID: 410499701004 (within 1.5 miles)

How to use the Tool:

1. On the search bar, type the name of your city and state
2. Click on the census tract where the benefitted community resides (must be within 1.5 miles of project)
3. Scroll down the pop-up table and copy the “TransDisIn” score (it should be towards the bottom)
4. If the benefitted community is within several census tracts, choose the highest scoring census tract that is within a 1.5 mile radius of the project length.
5. If you have problems using the tool, contact the Community Paths Program Manager at [CommunityPaths@odot.state.or.us](mailto:CommunityPaths@odot.state.or.us) or (971) 375-3903.

*Please provide a screen capture of the TransDisIn score as part of the Application.*

## Safety

---

**Is the project providing a parallel route to a specific road? \***

Yes  No

**What are the physical characteristics of the roadway for which the project will be an alternative?**

**Number of lanes in each direction (including central turn lanes, as applicable) \***

N/A

**Posted speed limit \***

N/A

**Roadway width \***

N/A

**Average Annual Daily Traffic \***

N/A

**Number of known bicyclist or pedestrian involved collisions in the last 5 years. If unknown, state zero \***

N/A

**Did any of these bicyclist or pedestrian involved collisions result in a fatality or serious injury? \***

Yes

No

## Public Outreach/Equity

---

**Explain how this project will directly benefit transportation-disadvantaged communities. Include outcomes such as service to low-income housing, to shift-workers travelling in high-priority corridors, to people with limited English proficiency, and/or to historically marginalized populations. \***

The Trail transects the Port of Morrow, which provides most of the jobs in Morrow County and draws a substantial workforce from outside the county. From both the East and West, a more accessible and navigable Trail will encourage and facilitate pedestrian and bicycle commuting into the Port and its associated commercial operations. The workforce of the businesses that occupy the Port includes a high proportion of Spanish speakers and low-income wage workers. The county is in the process of expanding the transit system and will have a fixed route system in Boardman. Improving the Trail will also enhance accessibility to the transit system. Morrow County is home to one of the largest Latinx populations in the State and a large number of low-income households compared to other Eastern Oregon counties. Disabled persons will also directly benefit from the ADA-accessibility focus of this project.

Limit 1,000 Characters

**Is this project specifically listed in an approved or adopted Transportation System Plan, Active Transportation Plan, Safe Routes to School Plan, transit plan, metropolitan transportation plan, or other plan? \***

Yes  No

*"Local Plan" means a local or regional transportation plan(s), which may include adopted policy(ies) that is developed and approved by the Governing Body of a Qualified Entity, Public Transportation Service Provider, or Metropolitan Planning Organization and which includes, at a minimum:*

1. A planning horizon of at least four years;
2. An existing and future conditions analysis that includes:
  1. Current and forecast population and demographics, including locations of people who are often transit and/or active transportation dependent, including low-income households, individuals of age 65 or older, youth, and individuals who are racially and ethnically diverse;
  2. Locations of existing housing, employment centers, medical and social and human services centers, major destinations, and other locations with needs for multimodal transportation services and programs;
  3. Inventories of current Public Transportation Services located within, adjacent to, or with the reasonable potential to connect to the local or regional public transportation services, as applicable;
  4. Prioritized lists of active transportation improvements and capital projects; and
  5. Identified opportunities to integrate active transportation facilities within and outside the county, district, or tribal area and with other agencies and areas to improve connectivity.

**Do you have demonstrated support of the affected community or communities \***

Yes

No

**Describe your community engagement practices in the project's development process. How did the planning for this project engage historically-marginalized and transportation-disadvantaged populations in your service area? \***

At this time, the County and project partners have not engaged in a public involvement process regarding this project since the early-2000s generally about the Trail. However, these public involvement efforts will be a key part of both the Bike/Ped project and the overall capital improvement plan development of the Trail.

By tackling both physical impediments and social obstacles that may disincentive the use of the Trail by certain communities, the County believes this project will foster and promote greater and more equal use of the Trail's amenities throughout the County, and specifically in the Irrigon and Boardman areas.

**Limit 1,000 Characters**

**How have (or will) historically excluded communities been informed, consulted, or involved in development of this program or proposed modifications as the program continues? What methods or tools were used (and/or will be used) for this engagement? Be specific. \***

The tools that will be used to include and engage marginalized and historically disadvantaged communities will be a variety of public involvement methods. Specific outreaches are planned for each disadvantaged community the project is attempting to benefit. Some of the tools used will include translators in public meetings, specific meetings tailored for Spanish-language speakers, and marketing and surveying/polling in Spanish. Advertising on Spanish-language radio stations and in any local Spanish-language circulars/advertisers will be used to gather a broader public participation. Some of the tools to promote inclusion and equitable voice in the process for persons with disabilities will be the use of ADA-accessible space to hold these public meetings. One of the project goals is to foster greater inclusion for persons with disabilities on the Trail. Local advocacy organizations will be contacted for comments and interests in joining the conversation about Trail improvements.

Limit 1,000 Characters

**Describe how you selected a diverse range of leaders and stakeholders to assess needs, identify gaps, establish priorities, and develop solutions. If available, attach to this application any meeting minutes or other materials used for community engagement purposes: \***

There was an extensive public outreach effort in 2000 as a part of the Columbia River Heritage Trail Plan, which birthed the Trail in its current form. However, apart from a stakeholder meeting with USFWS, US Army Corps, and Morrow County in 2021, there has been no recent public process. The intention is to conduct that process as a part of this project to inform, filter, and discern some of the best implementation/construction options.

There are a large number of active stakeholders in the Trail and the list of stakeholders to include in the process will start with those agencies that have a direct interest in the Trail either through ownership or lease/management agreements. From there, the County will engage with advocacy organizations for the historically disadvantaged communities identified as being benefitted or served as a result of this project.

Limit 1,000 Characters

**In what ways does the program address the needs expressed by historically excluded communities? What are the benefits and burdens to those communities? \***

North Morrow County, especially Irrigon and Boardman, include high proportions of Spanish-speaking and Hispanic persons. The purpose of this project is to discover, design, and develop specific project elements that will lead to greater and broader use of the trail. Wayfinding and signage updates in Spanish will aid Spanish speaker in the area to find the trail and navigate it once on it. Spanish-language materials developed and deployed throughout the Trail will enable the high proportion of local resident Spanish speakers to engage the culture, history, and natural resource information presented along the trail. Improved ADA access, paved parking, and restroom availability will enable senior citizens and persons with ambulatory disabilities to better access and use the Trail. No communities will be burdened by this proposed project. Eventual construction activities will take place entirely on publicly owned land under lease by public agencies and districts.

Limit 1,000 Characters

**Is there an opportunity through this program to increase safety and/or access for those historically excluded that does not directly address the purpose of the program? \***

N/A



Limit 1,000 Characters

## Right of Way

This section is designed to determine what level of coordination with external partners, particularly landholders.

1. If answering yes to any of the below, and your project is awarded, you must have, as a project deliverable, letters of support from all roadway authorities/property owners.
2. If project touches ODOT Right of Way, you must provide with your completed application, a letter from the ODOT district where the project is located detailing how they will coordinate and collaborate with the project.

**Will your project touch or be located on public property or public right of way? \***

Yes  No

**Will your project touch or be located on an ODOT roadway right of way? \***

Yes  No

**Will your project touch or be located along railroad right-of-way or crossings? \***

Yes  No

**Will your project touch, or be located along farmland? \***

Yes  No

*Applicant must provide letters of support as a product deliverable in the application scope of work.*

## Environmental Considerations

**Are there any known environmental hazards within, or adjacent to the project area? \***

Yes

No

Unknown

**Are there any cultural resource sites within, or adjacent to the project area? \***

- Yes
- No
- Unknown

**Are there tribes who may have an interest in the project? \***

- Yes
- No
- Unknown

**Known Traditional Cultural Properties (TCPs) in the area? \***

- Yes
- No
- Unknown

**Do you know of any protected species in the project area? \***

- Yes
- No
- Unknown

**Potential for migratory bird nesting in or adjacent to the project area? \***

- Yes
- No
- Unknown

**Will a Biological Assessment (BA) and/or Biological Evaluation (BE) be needed? \***

- Yes
- No
- Unknown













**Application Attachments**

Applications must include:

- A detailed scope of work consistent with Appendix A
- A detailed budget by task, consistent with Appendix A
- Any adopted plans that reference the project
- A map of the project area, showing the project, if constructed
- A Screen capture of the Transportation Disadvantaged Index Score
- Letters of support from elected officials representing constituents along the path, if not in an adopted plan
- Letters of support from property owners where easement or special permit may be required.

### Upload Files

Upload or drag files here.

	<a href="#">Letters of Support.pdf</a> 0.2 MB	 
	<a href="#">TDI Screenshots Binder.pdf</a> 0.9 MB	 
	<a href="#">2022.1.17_OCP Grant Project Budget breakdown.pdf</a> 86.7 KB	 
	<a href="#">OCP JUB Project Map.pdf</a> 1 MB	 

[< Back](#)

[Next >](#)

[Save](#)



ENGINEER'S OPINION OF PROBABLE COST

STOKES TO PARKING LOT BIKE PATH

CLIENT: Morrow County  
 CLIENT PROJECT: Bike-Ped Trail

DATE: 1/10/2023  
 JU-B PROJECT NO: 30-22-072

BID ITEM #	OREGON STANDARD SPEC BID ITEM NUMBER	ITEM DESCRIPTION	UNIT	QUANTITY	ENGINEER'S COST OPINION UNIT PRICE	ENGINEER'S COST OPINION SUBTOTAL
1	0210-010000A	MOBILIZATION	LS	1	\$94,000.00	\$94,000.00
2	0221-010000A	TEMPORARY PROTECTION AND DIRECTION OF TRAFFIC	LS	1	\$40,000.00	\$40,000.00
3	0280-010000A	EROSION CONTROL	LS	1	\$10,000.00	\$10,000.00
4	0305-010000A	CONSTRUCTION SURVEY WORK	LS	1	\$20,000.00	\$20,000.00
5	0310-010600A	REMOVAL OF STRUCTURES AND OBSTRUCTIONS	LS	1	\$25,000.00	\$25,000.00
6	0320-010000A	CLEARING AND GRUBBING	ACRE	5	\$3,500.00	\$17,500.00
7	0330-010500K	GENERAL EXCAVATION	CUYD	3,800	\$25.00	\$95,000.00
8	0330-012300K	EMBANKMENT IN PLACE	CUYD	1,254	\$15.00	\$19,000.00
9	0641-010200M	AGGREGATE BASE	TON	3,000	\$55.00	\$165,000.00
10	0740-010000M	COMMERCIAL ASPHALT CONCRETE PAVEMENT	TON	1,800	\$150.00	\$270,000.00
11	0759-051000J	TRUNCATED DOMES ON NEW SURFACES	SQFT	128	\$55.00	\$7,100.00
12	0867-014500J	PAVEMENT BAR: TYPE B	SOFT	1,536	\$12.00	\$18,500.00
13	0905-010100A	REMOVE AND REINSTALL EXISTING SIGNS	LS	1	\$2,500.00	\$2,500.00
14		PARK BENCH	EACH	29	\$1,500.00	\$43,500.00
15		SOLAR PATHWAY LUMINAIRES	EACH	145	\$3,500.00	\$507,500.00
16	1050-024000F	REMOVING AND REBUILDING FENCE	FOOT	2,000	\$50.00	\$100,000.00
SUBTOTAL						\$1,434,600.00
ROW ACQUISITION COST						\$401,968.00
Contingency 30%						\$430,380.00
CONSTRUCTION SUBTOTAL						\$2,266,948.00
PE 10%						\$226,694.80
CE 15%						\$340,042.20
PROJECT TOTAL						\$2,833,685.00

\* Unit Prices from ODOT 2022 Awarded Prices and Weighted Averages.

\$93,842.00 7%

\$19,059.00 2%

See calculation sheet.

See calculation sheet.

See calculation sheet.

8 crossing, 4'x2' at each crossings. 2 at each crossing.

Assume 12 bars per crossing, 8'x2'.

Assume 8 infiltration trenches, 20'x5'x4'. Similar to Division St.



**Assumptions**

Width of path (ft) 10  
 Width of gravel shoulder (ft) 2  
 Length of Path (LF) 14,500  
 217500  
 ACRE 4.993113  
 5  
 Lighting 145  
 Benches 29

**Excavation**

	Length	Width	Depth	Volume
	FT	FT	FT	Cu. Yd.
Under path	14,500	10	0.5	2685
Under Shoulder	14,500	4	0.5	1074
			Total	3759

**Asphalt**

	Length	Width	Depth	Volume	
	FT	FT	FT	FT^3	Ton
Path	14,500	10	0.167	24215	1755.588
			Total	24215	1756

**Aggregate**

	Length	Width	Depth	Volume	
	FT	FT	FT	Cu. Yd.	Ton
Under path	14,500	10	0.33	1772	2481.111
Shoulder	14,500	4	0.1666667	358	501.2346
			Total	2130	2982

610  
 374  
 192  
 310  
 167  
 160  
 279  
 2092

Agency: Morrow County  
 Project Title: Bike/Pedestrian Trail - Stokes Landing to Parking Lot (Irrigon)  
 Date of Estimate: January 10, 2023  
 Estimate Completed By:  
 Name:  
 Title:  
 LAC Concurrence:  
 Name:  
 Title:

Estimated Total: \$401,968  
 Year Estimate Completed: 2023  
 Year Acquisition to be Completed: 2023  
 Inflation Factor (Calculated): 1.00  
 Total Right of Way Costs: \$401,968

Assessor's Tax Parcel Number	Fee TE or PE	Owner Name	Number of Parcels	Area (Sq Ft)	Assessed Value-Sq Ft (reduce for easements)	TE Total (from other sheet)	Improvement Value	Damages	Relocation	Acquisition Subtotal	Confidence Level (1 - 10)	Confidence Factor (Calculated)	Factored Subtotal	Title & Escrow Costs	Appraisal/ Appraisal Review Cost	AOS (under \$25,000) Cost	Labor	Misc. Fees (Including PM)	Statutory Evaluation Allowance (SEA-\$750)	Subtotal Fees (Multiplied by # of parcels)	Subtotal All	Condemnation Enter Percentage	Total
Residential	FEE	Residential	30	72300	\$1.50	\$0	\$0	\$0	\$0	\$108,450	1	2.50	\$379,575	\$1,000	\$0	\$1,500	\$5,000	\$200	\$750	\$253,500	\$361,950	0%	\$361,950
Agriculture	FEE	Agriculture	2	77060	\$0.30	\$0	\$0	\$0	\$0	\$23,118	1	2.50	\$80,913	\$1,000	\$0	\$1,500	\$5,000	\$200	\$750	\$16,900	\$40,018	0%	\$40,018
										\$0		Error	\$0								\$0		\$0.00
										\$0		Error	\$0								\$0		\$0.00

Rec'd Valuation Process



**ENGINEER'S OPINION OF PROBABLE COST**

**TRAIL FENCE TO PORT OF MORROW OFFIC-PORT OWNED**

CLIENT: Morrow County

DATE: 1/10/2023

CLIENT PROJECT: Bike-Ped Trail

J-U-B PROJECT NO: 30-22-072

BID ITEM #	OREGON STANDARD SPEC BID ITEM NUMBER	ITEM DESCRIPTION	UNIT	QUANTITY	ENGINEER'S COST OPINION UNIT PRICE	ENGINEER'S COST OPINION SUBTOTAL
1	0210-010000A	MOBILIZATION	LS	1	\$98,000.00	\$98,000.00
2	0221-010000A	TEMPORARY PROTECTION AND DIRECTION OF TRAFFIC	LS	1	\$40,000.00	\$40,000.00
3	0280-010000A	EROSION CONTROL	LS	1	\$10,000.00	\$10,000.00
4	0305-010000A	CONSTRUCTION SURVEY WORK	LS	1	\$20,000.00	\$20,000.00
5	0310-010600A	REMOVAL OF STRUCTURES AND OBSTRUCTIONS	LS	1	\$10,000.00	\$10,000.00
6	0320-010000A	CLEARING AND GRUBBING	ACRE	5	\$3,500.00	\$17,500.00
7	0330-010500K	GENERAL EXCAVATION	CUYD	4,000	\$25.00	\$100,000.00
8	0330-012300K	EMBANKMENT IN PLACE	CUYD	1,320	\$15.00	\$20,000.00
8	0641-010200M	AGGREGATE BASE	TON	3,200	\$55.00	\$176,000.00
9	0740-010000M	COMMERCIAL ASPHALT CONCRETE PAVEMENT	TON	1,900	\$150.00	\$285,000.00
10	0759-051000J	TRUNCATED DOMES ON NEW SURFACES	SQFT	32	\$55.00	\$1,800.00
11	0867-014500J	PAVEMENT BAR: TYPE B	SQFT	384	\$12.00	\$4,700.00
12	0905-010100A	REMOVE AND REINSTALL EXISTING SIGNS	LS	1	\$1,500.00	\$1,500.00
13		PARK BENCH	EACH	31	\$1,500.00	\$46,200.00
14		SOLAR PATHWAY LUMINAIRES	EACH	154	\$3,500.00	\$539,000.00
15		AT GRADE RAILROAD CROSSING	EACH	2	\$60,000.00	\$120,000.00
SUBTOTAL						\$1,489,700.00
ROW ACQUISITION COST						\$96,550.00
Contingency 30%						\$446,910.00
<b>CONSTRUCTION SUBTOTAL</b>						<b>\$2,033,160.00</b>
PE 10%						\$203,316.00
CE 15%						\$304,974.00
<b>PROJECT TOTAL</b>						<b>\$2,541,450.00</b>

\* Unit Prices from ODOT 2022 Awarded Prices and Weights

\$97,419.00 7%

\$19,825.50 2%

Minimal work.  
See calculation sheet.

See calculation sheet.  
See calculation sheet.

2 crossing. 4'x2' at each crossings. 2 at each crossing.  
Assume 12 bars per crossing. 8'x2'.

**Assumptions**

Width of path (ft)	10
Width of gravel shoulder (ft)	2
Length of Path (LF)	15,400
	231000
Clearing Grubbing ACRE	5.30303
	5
Signs (each)	0
Fence (LF)	0
Lighting	154
Benches	30.8

**Excavation**

	Length	Width	Depth	Volume
	FT	FT	FT	Cu. Yd.
Under path	15,400	10	0.5	2852
Under Shoulder	15,400	4	0.5	1141
			Total	3993

**Asphalt**

	Length	Width	Depth	Volume	
	FT	FT	FT	FT^3	Ton
Under path	15,400	10	0.167	25718	1864.555
			Total	25718	1865

**Aggregate**

	Length	Width	Depth	Volume	
	FT	FT	FT	Cu. Yd.	Ton
Under path	15,400	10	0.33	1882	2635.111
Shoulder	15,400	4	0.1666667	380	532.3457
			Total	2262	3167

Agency:  
 Project Title:  
 Date of Estimate:  
 Estimate Completed By:  
 Name:  
 Title:  
 LAC Concurrence:  
 Name:  
 Title:

Estimated Total: **\$99,550**  
 Year Estimate Completed: 2023  
 Year Acquisition to be Completed: 2023  
 Inflation Factor (Calculated): 1.00  
 Total Right of Way Costs: **\$99,550**

Assessor's Tax Parcel Number	Fee TE or PE	Owner Name	Number of Parcels	Area (Sq Ft)	Assessed Value-Sq Ft (reduce for easements)	TE Total (from other sheet)	Improvement Value	Damages	Relocation	Acquisition Subtotal	Confidence Level (1 - 10)	Confidence Factor (Calculated)	Factored Subtotal	Title & Escrow Costs	Appraisal/ Appraisal Review Cost	AOS (under \$25,000) Cost	Labor	Misc. Fees (Including PM)	Statutory Evaluation Allowance (SEA-\$750)	Subtotal Fees (Multiplied by # of Parcels)	Subtotal All	Condemnation Enter Percentage	Total
Industrial	FEE	Industrial	2	28000	\$0.60	\$0	\$0	\$0	\$0	\$16,800	1	2.50	\$59,800	\$1,000	\$0	\$1,500	\$5,000	\$200	\$750	\$16,900	\$33,700	0%	\$33,700
Agriculture	FEE	Agriculture	3	125000	\$0.30	\$0	\$0	\$0	\$0	\$37,500	1	2.50	\$131,250	\$1,000	\$0	\$1,500	\$5,000	\$200	\$750	\$25,350	\$62,850	0%	\$62,850
										\$0		Error	\$0								\$0		\$0.00
										\$0		Error	\$0								\$0		\$0.00

# Juvenile Department Quarterly Report to the Board of County Commissioners

Director: Christy Kenny

Report Date: January 17, 2023

## Updates/Notes

In October, Samantha attended a courtroom training in Independence, Oregon put on by the Oregon Juvenile Department Directors Association (OJDDA). This highly interactive training allows participants to learn how to prepare for, and deliver, more effective courtroom testimony. It offers a realistic contested, adversarial hearing involving a real DA, defense attorney, and judge. She had to take the stand for a 20-minute contested dispositional hearing and presented her recommendations after being provided case study.

Beginning January, 2022 juvenile departments were required to initiate expunction for juvenile records for youth who turned 18 that have not been adjudicated. It has been a little over a year and our office has completely expunged 24 cases and do have several pending the process. For each case that is expunged, Oregon Youth Authority (OYA) reimburses the county for time spent on each case.

The juvenile department gets one court date a month which is the second Thursday of each month. We have several cases pending the court system and is has been very helpful to have Zach Williams join the DA's office to help us get these cases processed.

OYA has budgeted millions of dollars over the next biennium to support the Juvenile Justice Information System (JJIS) modernization project. JJIS is a shared information system for Oregon Juvenile Departments. JJIS Modernization is being developed to replace the existing JJIS application. The Modernized JJIS will allow for anytime, anywhere access on mobile devices such as Cellphones, Laptops, and Tablets. It will allow for rapid development of new enhancements to support workers and youth planning.

Respectfully submitted by:

  
Christy Kenny, Juvenile Department Director

## Youth Report by Referral Received Date

Most severe offense per youth in referral date range, grouped by Crime Group, ORS Chapter Rollup and Offense Category Rollup

**Original Referral County:** Morrow  
**Start Date:** 10/1/2022  
**End Date:** 12/31/2022

Crime Group	Total		Gender			Age at Referral			Race/Ethnicity					
	#	% of Grand	F	M	U	< 13	13 to 15	> 15	Afr Amer	Asian	Hisp	Native Amer	Other	White
<b><u>Criminal</u></b>														
<b>Property</b>														
Criminal Mischief	1		1	0	0	0	0	1	0	0	0	0	0	1
Theft	1		0	1	0	0	1	0	0	0	0	0	0	1
<b>Total Property</b>	<b>2</b>		<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>Total Criminal</b>	<b>2</b>	<b>50.0%</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
% of Demographic	100%		50.0%	50.0%	0.0%	0.0%	50.0%	50.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
<b><u>Non-Criminal</u></b>														
<b>Alcohol/MIP</b>														
Alcohol/MIP	1		1	0	0	0	1	0	0	0	1	0	0	0
<b>Total Alcohol/MIP</b>	<b>1</b>		<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Curfew</b>														
Curfew	1		1	0	0	0	1	0	0	0	0	0	0	1
<b>Total Curfew</b>	<b>1</b>		<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
<b>Total Non-Criminal</b>	<b>2</b>	<b>50.0%</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
% of Demographic	100%		100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	50.0%	0.0%	0.0%	0.0%	50.0%
<b>Total Youth</b>	<b>4</b>	<b>100%</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>3</b>
% of Demographic	100%		75.0%	25.0%	0.0%	0.0%	75.0%	25.0%	0.0%	0.0%	25.0%	0.0%	0.0%	75.0%

### ORS Type by ORS Class Code

ORS Type	A	B	U	Total Youth
Misdemeanor	2	0	0	2
Violation	0	0	2	2
<b>Total Youth</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>4</b>



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

(For BOC Use)
Item #
Lab

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

Presenter at BOC: Benjamin Tucker Transit Manager
Department: Public Transit- The Loop
Short Title of Agenda Item: Quarterly Update
(No acronyms please)

Date submitted to reviewers: 01/10/23
Requested Agenda Date: 01/18/23

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 Director Required for all BOC meetings
Liaison Commissioner 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

\*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)

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

See attached report

## **2. FISCAL IMPACT:**

N/A

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

N/A

Attach additional background documentation as needed.



**MORROW COUNTY PUBLIC TRANSIT**

P.O. Box 495 · Heppner, Oregon 97836 · (541) 676-5667 · 1-855-644-4560

**MORROW COUNTY PUBLIC TRANSIT - DEMAND RESPONSE SERVICE TOTAL QUARTERLY RIDES, CANCELLATIONS & DENIALS**  
July to September 2022

July 2022					
City	Rides	Other Ride Data			
Boardman	70	Cancellations	23	Vet	3
Irrigon	229	Denied	20	Vet	5
Heppner	113	Non Ambulatory Rides		266	
<b>Total</b>	<b>412</b>	Veteran Rides		96	

August 2022					
City	Rides	Other Ride Data			
Boardman	104	Cancellations	20	Vet	6
Irrigon	184	Denied	10	Vet	1
Heppner	136	Non Ambulatory Rides		300	
<b>Total</b>	<b>424</b>	Veteran Rides		85	

September 2022					
City	Rides	Other Ride Data			
Boardman	97	Cancellations	42	Vet	2
Irrigon	251	Denied	11	Vet	1
Heppner	118	Non Ambulatory Rides		335	
<b>Total</b>	<b>466</b>	Veteran Rides		104	

QUARTERLY TOTALS					
<b>TOTAL RIDES</b>		<b>1,302</b>			
<b>TOTAL NON AMBULATORY RIDES</b>		<b>901</b>			
<b>TOTAL VETERAN RIDES</b>		<b>285</b>			
<b>TOTAL CANCELLATIONS</b>		<b>85</b>	<b>Vet</b>	<b>11</b>	
<b>TOTAL DENIED</b>		<b>41</b>	<b>Vet</b>	<b>7</b>	

**CURRENT DRIVERS**

HEPPNER
Jesse Husband
Donnie McNeil
Darrell Williams
IRRIGON
Bobbie Veatch
Brenda Aliangan
Connie Shultz
Ron Aliangan

BOARDMAN
Phyllis Gilbertson
John Blazer

CONTRACTED SERVICES
Keyak Public Transit Irrigon Rides 150

Good Shepard Carevan Rides
----------------------------------

data not available

- Operations Supervisor  
Heidi has been the Loop Dispatcher for two years and was recently promoted to Operations Supervisor. A few of her duties include supervision and training Dispatchers and Drivers, implementing policies and procedures, assists with the planning and managing of the dial-a-ride and fixed route programs.
- Part-time Driver Positions  
New Heppner Driver – Darrell Williams
- Region 5 ODOT Regional Transit Coordinator  
Angie Jones is the new RTC for Region 5, she is the former Transit Manager for the People Mover located in John Day. Region 5 transit providers will gather this week in La Grande for solicitation training.
- Grant Awards  
Congressional Directed Spending – Bus Facility Proposal submitted Apr. 1 **Denied**  
Covid Relief – **Awarded**
- STIF Plan FY 23-25  
The Morrow County Public Transit Advisory Committee met on October 18<sup>th</sup> to review, prioritize and recommend the STIF Plan for FY 23-25. This plan will come before the Commissioners on November 2<sup>nd</sup>.
- Special Projects  
Planning with Pivot Architecture and Engineering is nearing completion, this work will provide a Schematic Design of the new Transit Facility and cost analysis.  
Morrow County Coordinated Human Services Transportation Plan update is complete.

## Morrow County Transit Facility

### SD Landscape Narrative

GreenWorks 10-21-2022

#### Landscape Narrative

- The irrigated shrub, groundcover, and lawn planting will be focused on visible areas along the streets, in front of the building, and in the parking lot.
- The areas around the front door, ADA ramp, and parking driveway will have the most planting density and detail.
- Non-irrigated rough lawn will fill in the leftover spaces along the west and north property lines.
- All plants, grasses, and trees will be drought-tolerant natives or adapted species. The irrigation system will be used for the first two years for plant establishment, then in subsequent years the irrigation will only be used during the hottest parts of the summer.
- Some narrow spaces that are out of sight and would be difficult to maintain, such as between the fence and driveway, will be covered with rock mulch instead of planting.
- The stormwater swales will be seeded with grass, with additional water-loving species such as sedges and rushes added along the bottom.

#### City of Boardman Landscape Code Summary

- For Light Industrial District, 10 percent of the site is required to be landscaped.
- A minimum of five percent of the combined area of all parking areas, as measured around the perimeter of all parking spaces and maneuvering areas, shall be landscaped. Such landscaping shall consist of an evenly distributed mix of shade trees with shrubs and/or ground cover plants. One tree is required for every four parking stalls.
- Parking, maneuvering, and outdoor storage areas are required to be screened from the street by a 3' tall evergreen hedge, a wall, or similar.
- The use of drought-tolerant plants is encouraged. A combination of trees, shrubs and ground covers shall be used for all planted areas.
- Street trees are required. Use low-growing species under utility wires.
- Stormwater facilities shall be planted with drought tolerant grass, with the option to add shallow-rooted, water tolerant shrub, groundcovers, and trees.

# Schematic Design Narrative

**Morrow County Bus Barn and Transit Facility  
2021-1178**

**Prepared for:**

PIVOT Architecture

**Prepared by:**

Thomas Phuong, PE, LEED AP

Chris McAlevy, EIT

Chris Scott, CPD

David Morgan, EIT, CFPS

Brandon Volbeda, PE

Kenton Aikens, PE, FPE, CFPS

**October 21, 2022**

## Table of Contents

Project Description .....	1
Mechanical.....	2
Plumbing .....	3
Electrical.....	5
Fire Protection .....	8
Fire Alarm .....	9



# Project Description

## **BUILDING/PROJECT DESCRIPTION**

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This project consists of due diligence for site and schematic design options for a new transit facility for Morrow County in Boardman, Oregon.

## **CODES AND STANDARDS**

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Systems will be designed in accordance with the following codes:

- Oregon Administrative Rules (OAR)
- 2019 Oregon Structural Specialty Code (OSSC)
- 2021 Oregon Electrical Specialty Code (OESC)
- 2019 Oregon Fire Code (OFC)
- 2019 Oregon Mechanical Specialty Code (OMSC)
- 2021 Oregon Plumbing Specialty Code (OPSC)
- 2021 Oregon Energy Efficiency Specialty Code (OEESC)
- Municipal ordinances and amendments.

The following reference standards will be used in design:

- ADA - Americans with Disabilities Act - Standard for Accessible Design
- ANSI - American National Standards Institute
- ASCE - American Society of Civil Engineers.
  - ASCE 7, Minimum Design Loads for Buildings and Other Structures.
- ASHRAE - American Society of Heating, Refrigerating and Air-Conditioning Engineers
- ASME - American Society of Mechanical Engineers.
- ASTM - American Society of Testing and Materials.
- AWS - American Welding Society.
- AWWA - American Water Works Association.
- FM - FM Global Approval Guide
- IAPMO - International Association of Plumbing and Mechanical Officials
- ICC-ES - International Code Council Evaluation Service.
- NEMA - National Electrical Manufacturers Association.
- NFPA - National Fire Protection Association.
  - NFPA 13, as adopted by AHJ, Standard for the Installation of Sprinkler Systems, 2016 Edition.
  - NFPA 25, as adopted by AHJ, Standard for Inspection, Testing and Maintenance of Sprinkler Systems
  - NFPA 70, as adopted by AHJ, National Electrical Code.
  - NFPA 72, as adopted by AHJ, National Fire Alarm Code.
  - NFPA 720, Standard for the Installation of Carbon Monoxide (CO) Detection and Warning Equipment
- UL - Underwriters' Laboratories, Inc.
  - UL Fire Protection Equipment Directory.
  - UL Online Certifications Directory.

# Mechanical

## DESIGN CRITERIA

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### Cooling Temperatures

- 74 degrees F DB, 63 degrees F WB Inside Design.
- 99.1 degrees F DB, 67 degrees F WB Outside Design

### Heating Temperatures

- 70 degrees F DB Inside Design.
- 13.7 degrees F DB Outside Design

## HVAC SYSTEMS

---

### Heating and Cooling

#### Office Spaces

Heating and cooling in office spaces will be provided via DX split system heat pumps. There will be:

- Two wall mount fan coils each with an associated outdoor condensing unit
- One ducted concealed fan coil with an associated outdoor unit
- Three wall mount fan coils all associated with a single condensing unit

The Telco and Electrical rooms will be cooled by cooling-only mini-split systems consisting of a wall mount fan coil paired with an outdoor condensing unit.

All condensing units will be located on concrete pads at grade outside the building. All ducted fan coils will be provided with electric strip heat to maintain heating during unit defrost cycle.

#### Shop

Heating in the shop will be by one of two options:

- Three radiant gas heaters suspended from the ceiling, approximately the length of the service bays. The heaters will be vented through the roof; or:
- Hydronic radiant flooring across the entire Shop floor, approximately 2000 square feet. The associated gas boiler, pumps, expansion tank, and piping manifold will be located in the mechanical mezzanine located at the attic level.

#### Misc. Spaces

1 kW electric wall heaters will be provided in the two restrooms, the Compressor room, and the Drivers' Storage room.

## Outdoor Air and Exhaust

### Office Spaces

Outdoor air will be provided via two indoor Energy Recovery Ventilators. These will be ducted to ceiling diffusers and return grilles in each occupied space as well as to the return ductwork of the concealed ducted fan coil so that the outdoor air to the Dispatch and Work Island areas will be supplied via the fan coil ducting.

Restroom exhaust in the West restroom will be via a ceiling exhaust fan ducted to the roof. Exhaust in the East restroom, Janitor room, and Tool Storage room will be via an inline exhaust fan ducted to the roof.

### Shop

The shop will have two inline exhaust fans ducted to the roof. One will run continuously at 150 CFM (0.05 CFM/SF). The other will be circuited to a CO sensor (Honeywell E3 Point or approved alternative) located in the shop. Upon detection of high CO levels, the second exhaust fan will turn on at 1750 CFM (0.75 CFM/SF) and a motorized damper located in an exterior shop wall will open for makeup air.

The compressor room will be exhausted via an inline fan to the exterior wall to prevent unsuitably high temperatures in the space. Upon detection of high temperature, the fan will turn on and a makeup louver in an exterior wall will open for makeup air.

## Plumbing

### PLUMBING SYSTEMS

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#### Domestic Cold-Water System

There will be a new 2-inch water service to the building from Columbia Ave. A backflow device is required to protect the city water system and it is anticipated that the backflow device will be on site. Water will be routed to all plumbing fixtures and equipment that require service. Shut-off valves will be located at each plumbing fixture and equipment. Hose bibbs will be located around the perimeter of the building roughly 100-feet apart from each other. Hose bibbs will also be in the shop. The following materials will be used inside the building for domestic cold-water piping.

#### Domestic Water Main

Copper tubing, Type L conforming to ASTM B88, copper fittings with soldered joints.

#### Domestic Water Branch Lines

Cross-linked Polyethylene Tubing (PEX), Type A complying with ASTM F876 and F877, plastic fittings inserted into the expanded tubing and reinforcement rings using the "Engel Method."

#### Domestic Hot-Water System

There will be one hot water system that serves the building. A 50-gallon electric water heater will be installed. The hot water will be circulated by means of a pump, which will minimize wait times for hot water at the locations it is needed. The water heater will have an expansion tank and a drain pan that is



pipled to a floor sink. Water will be routed to all plumbing fixtures and equipment that require service. Shut-off valves will be located at each plumbing fixture and equipment. The following materials will be used inside the building for domestic hot water piping.

### **Domestic Hot Water Mains**

Copper tubing, Type L conforming to ASTM B88, copper fittings with soldered joints.

### **Domestic Hot Water Branch Lines**

Cross-linked Polyethylene Tubing (PEX), Type A complying with ASTM F876 and F877, plastic fittings inserted into the expanded tubing and reinforcement rings using the "Engel Method."

### **Sanitary Drain, Waste and Vent System/Storm Drain System**

There will be a new 4-inch sanitary sewer lateral from Olson Rd. that serves the building. Waste piping will be routed to each fixture. Each fixture will be vented with the vent piping collecting multiple fixtures and routed through the roof. Trench drains will be installed in the Shop area and the Wash Area. The trench drains in the shop will be routed to an oil/water separator. If the Wash area has a roof, the trench drain will also be routed to the sanitary sewer system. If the Wash area doesn't have a roof, the trench drain will be routed to the site storm drainage system. Condensate drainage will be routed from fan coils and other mechanical equipment as needed and indirectly drained to the sanitary sewer system.

The roof will be a sloped roof with gutters and downspouts. Downspouts will be routed below grade and connected to the site storm drainage system.

### **Below Grade Waste Piping and Fittings**

ABS pipe and fittings complying with ASTM D2661, schedule 40, and solvent weld joints complying with ASTM D2235-93A.

### **Above Grade Waste Piping and Fittings**

ABS pipe and fittings complying with ASTM D2661, schedule 40, and solvent weld joints complying with ASTM D2235-93A.

### **Above Grade Vent Piping**

ABS pipe and fittings complying with ASTM D2661, schedule 40, and solvent weld joints complying with ASTM D2235-93A.

### **Condensate Drain Piping**

Copper tubing, Type K, L or M conforming to ASTM B88, wrought copper fittings with soldered joints.

### **Compressed Air System**

Compressed air is required in the Shop area. A tank mounted air compressor will be provided in the Compressor room. Compressed air piping will be routed to wall mounted and ceiling mounted air outlets. A floor sink is required next to the air compressor to receive discharge from drain lines.

## Compressed Air Piping

Copper Tubing, Type "K", ASTM B819, or seamless, copper tube, hard drawn temper with wrought copper fittings conforming to ANSI B16.22 or brazing fittings complying with MSS SP-73.

Aluminum piping systems or black steel piping are also acceptable.

## Plumbing Fixtures

Water conserving plumbing fixtures will be utilized to incorporate water savings into the building. The following water conserving fixtures will be utilized:

- 1.28 gallon per flush toilets (floor mounted, flush valve, lever handle).
- 0.5 gallon per minute lavatory faucets (lever handle).
- 1.5 gallon per minute faucets at sinks (lever handle).

# Electrical

## OVERVIEW

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Scope of work shall include all power, lighting, lighting controls, and testing of all equipment and systems associated with the construction of the building. All labor, materials, equipment, and services necessary shall be furnished to construct and install a complete and operative building electrical system.

## SERVICE DISTRIBUTION

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Umatilla Electric Cooperative (UEC) will provide the electric power service to the building. Utility power will be fed from a single pad mounted utility transformer. A 600 Amp, 120/208 Volt Wye, 3 phase, 4 wire service will be provided for this building.

The transformer, meter, current transformers, and primary and secondary conductors will be furnished by the utility. The service will originate from an existing, or a new utility vault. Contractor to provide two 4-inch conduits between the existing utility pole and new utility transformer pad / vault. All conduit, transformer pad, CT cabinet, and meter base will be installed by the contractor. The utility CT cabinet and utility meter will be installed on the exterior of the building, adjacent to the electrical room.

One 4" raceway will be provided from the new transformer pad/vault to a location on the site designated for a future pad mount utility transformer dedicated for future 480V EV charger load.

A 600 Amp, 120/208 Volt Wye, 3 phase, 4 wire Main Distribution Panelboard (MDP) will be located in the electric room. The MDP will include one 200A service disconnect, one 400A service disconnect, a 200A blank space for a future PV array disconnect, and a surge protective device. The 200A service disconnect will feed a standby power panelboard via a 200A Automatic Transfer Switch. The 400A service disconnect will feed a normal power panelboard.

The standby power panelboard will be dedicated to feeding loads requiring backup power from the generator. The normal power panelboard will feed all other loads (receptacle, lighting, HVAC, shop equipment, future EV chargers etc.) The normal power panel will be provided with space to install up to 6 40A/2P breakers for future 208V EV chargers.

A 3-inch raceway with pull-string and a cap will be provided from the main panelboard to the roof for future solar in accordance with OSSC 2022 solar ready requirements. A 200A busbar space will be provided in the main panelboard for future solar disconnect.

### **Utilization Voltages**

208VAC, 3-phase, 3-wire: HVAC equipment and motor loads 3/4 horsepower and larger.

120/208VAC, 3-phase, 4-wire: LED lighting, Convenience outlets, service equipment, appliances, and motors smaller than 3/4 horsepower.

### **Conduit and Wire**

All conduits shall be concealed except in mechanical rooms, electrical rooms, and the shop. Galvanized rigid metal conduit, or PVC shall be used in concrete slabs and below grade where permitted in the specifications. Minimum size conduit shall be 3/4 inch trade size for power system and 1-1/4 inch trade size for telecommunication system; also, minimum 1 inch for power system shall be used for underground, or where concealed in concrete. EMT will be used in hung ceilings and non-masonry walls. Flexible steel conduit shall be used to connect lay-in luminaires.

Grounding conductors will be provided in all feeder and branch circuits.

All conductors shall be copper with THHN/THWN-2 insulation for dry & wet locations. Type XHHW-2 will be used for sizes larger than #1/0. Conductor sizes shall be No. 12 AWG minimum for power and No. 14 AWG for controls or signal.

Provide GRC conduit with THHN/THWN-2 for branch circuits exposed outside of buildings but not underground.

Flexible steel conduit shall be used to connect lay-in luminaires and mechanical equipment. Liquid-tight flexible steel conduit will be used in damp and wet locations.

MC cable, copper with THHN/THWN-2 insulation, shall be utilized for 15 and 20 amp branch circuits, limited to the following conditions: suspended ceilings with accessible space above, drops to ceiling mounted luminaires in areas with accessible ceiling space, not allowed for homeruns from branch circuit panel to first device or luminaire in circuit, not allowed in walls in areas where MC cable cannot be fished into the walls after construction is complete, and no single run of MC cable longer than 50-feet.

NM-B cable is acceptable where allowed by code and only where it can be concealed.

## **EMERGENCY AND STANDBY POWER SYSTEM**

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Emergency power for code required egress lighting will be provided by batteries integral to the LED luminaires or distributed micro lighting inverters.

A 60 kW 208Y/120V 3-phase 4-wire natural gas standby power generator with sound attenuated enclosure will be provided to provide partial backup power to the building. The generator will be provided as a package system with all appurtenances. Loads on the standby power system will be selected by the owner and are assumed to include lights, receptacles, and partial HVAC system.

## **DESIGN CRITERIA**

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All panel bussing shall be aluminum or copper.

Branch circuit panelboards shall use bolt-on circuit breakers.

Branch circuit design will be based upon a maximum of 1500 volt-amperes for each 20 amperes at 120 volt circuit or up to six duplex receptacles on a circuit.

Dedicated neutrals will be provided for all circuits.

Provide power for mechanical, plumbing systems, fire alarm panels, telecom equipment, and owner furnished equipment.

Branch panelboards will be generally sized for 25 percent spare capacity.

VFDs and starters will be furnished by the Mechanical Contractor, and installed by the Electrical Contractor. Safety disconnect switches will be provided by the Electrical Contractor.

Self-testing GFCI outlets or GFI type breakers shall be provided where required by code.

## **LIGHTING CONTROLS**

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The lighting control system will be a digital lighting control system with room controllers providing control on a room by room basis.

Daylight controls will be provided in the Lobby, Conference room, and breaker room as required by the OEESC.

Occupancy sensors will be provided in all spaces except the electrical room.

Dimmable fixtures will be provided to allow uniform lighting where appropriate. Lighting zones will be controlled separately to allow for some lights to be dimmed and/or turned off when day lighting is sufficient.

Mechanical, electrical and elevator machine rooms to have wall mounted toggle switches.

A Lighting control panel will be provided to schedule on/off times and days for all exterior and parking lot lighting.

A lighting control matrix will be provided with the contract documents. The electrical contractor will provide lighting controls in all spaces that meet the requirements of this matrix.

An exception E301.2.b to OEESC section 8.4.2 will be utilized to forgo installing plug load control. In lieu of plug load control, the COMcheck lighting report must pass code required lighting loads by a minimum of 5%.

## **LIGHTING DESIGN**

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The lighting systems will be an integrated part of the architectural design, physically and conceptually. The lighting design will reinforce the function and improve the form of each space while providing visual continuity.

All luminaires will use LED lighting. LED exit signs will be used at all exits and path of egress, as required by code. Interior LED sources will target a color correlated temperature (CCT) of 3500K and will have a color-rendering index (CRI) of 80 or greater.

Illumination levels will be per the Illuminating Engineering Society of North America (IESNA) recommended levels. See table below for interior light levels.

Space	IES Illumination Levels
Lobby	15-20fc at floor
Reception Desk	30-50 fc at task plane
Restrooms	20-30 fc at floor
Offices - Enclosed	30-35 fc at floor
Conference Room	20-30fc at task plane
Electrical, Mechanical, Storage Rooms	30-35fc at floor
Shop	50 fc at floor

### Exterior Lighting:

Exterior lighting shall utilize LED sources. Luminaires shall use optical systems and sources that are in compliance with local lighting ordinances. The exterior pathways shall have luminaires to illuminate the space during nighttime hours, so the site can be utilized at any time. Exterior building mounted lighting will consist of surface mounted low profile LED luminaires or recessed LED downlights in building canopies.

All luminaires will be low glare and have characteristics to keep the illumination only where it is intended and prevent light trespass on adjacent properties. Exterior LED sources will target a color correlated temperature (CCT) of 3000K and will have color-rendering index (CRI) of 80 or greater.

## Fire Protection

### FIRE SUPPRESSION SYSTEMS

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#### Scope of Work

Provide new underground fire sprinkler water supply from exterior main to interior fire sprinkler riser room. Coordinate requirements for double check valve assembly, post indicator valve (PIV), and fire department connection (FDC) with the civil engineer and fire code officials.

Provide new hydraulically calculated wet pipe automatic fire sprinkler system for the building with floor control valves.

Provide a fire department connection with two inlet connections at a location approved by the local authority.

Hydraulically designed system shall be based on an official water flow test conducted within one year of the date of shop drawing submittals.

Provide a fire pump, jockey pump, and associated controllers and valves in a dedicated fire pump room if there is inadequate pressure to the project site from the municipal system.

## **FIRE SUPPRESSION EQUIPMENT**

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### **General**

- Sprinklers, valves, switches, pipe, fittings, backflow preventers, hangers, sway braces and other fire protection system components will be UL listed or FM Global approved for fire protection.

### **Piping**

- Underground: Underground piping from 5-feet outside of building to 6-inches above floor slab: Ductile iron pressure pipe, AWWA C151 with AWWA C110 Mechanical Joints.
- Aboveground: Schedule 40 black steel threaded pipe with cast or ductile iron threaded fittings, or schedule 10 black steel grooved pipe with UL listed rubber gasket couplings. Pipe shall meet ASTM A53 or A795 standards.

### **Sprinkler Heads**

- Quick response, semi-recessed style white sprinkler heads and white escutcheons in finished areas. Areas open to structure will utilize upright sprinklers with brass finish.
- Sprinkler head ASCE 7 Seismic Requirements: Sprinkler heads installed in acoustic ceiling tiles to be provided with braided stainless steel flexible sprinkler connections.

## Fire Alarm

### **FIRE ALARM SYSTEMS**

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#### **Design Criteria**

An automatic, addressable, fire alarm system will be provided to meet the requirements of the adopted editions of the Oregon Structural Specialty Code, Oregon Fire Code, and NFPA 72.

The fire alarm system will provide system alarm, supervisory and trouble signal monitoring. The fire panel will have batteries to provide a secondary power source in case of primary power loss..

Activation of system smoke detectors, manual pull stations and fire sprinkler water flow switches will initiate alarm signals on the fire alarm control panel (FACP). Activation of HVAC duct mounted smoke detectors and fire sprinkler valve tamper switches will initiate supervisory signals, which will annunciate on the FACP. Alarm, supervisory and trouble signals will be transmitted off site to a central station.

A manual pull station will be provided at the control unit as required by code.

Automatic smoke detection will be provided for protection of fire alarm control equipment and for activation of fire safety functions as required by code.

Audible and visual alarm notification appliances are not required and will not be provided.

Control outputs will be provided for actuation of fire safety functions, such as air handler shut down.

## **FIRE ALARM EQUIPMENT**

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### **General**

- The fire alarm system will be an addressable system with point identification.
- Fire alarm equipment will be UL listed for fire alarm signaling systems.



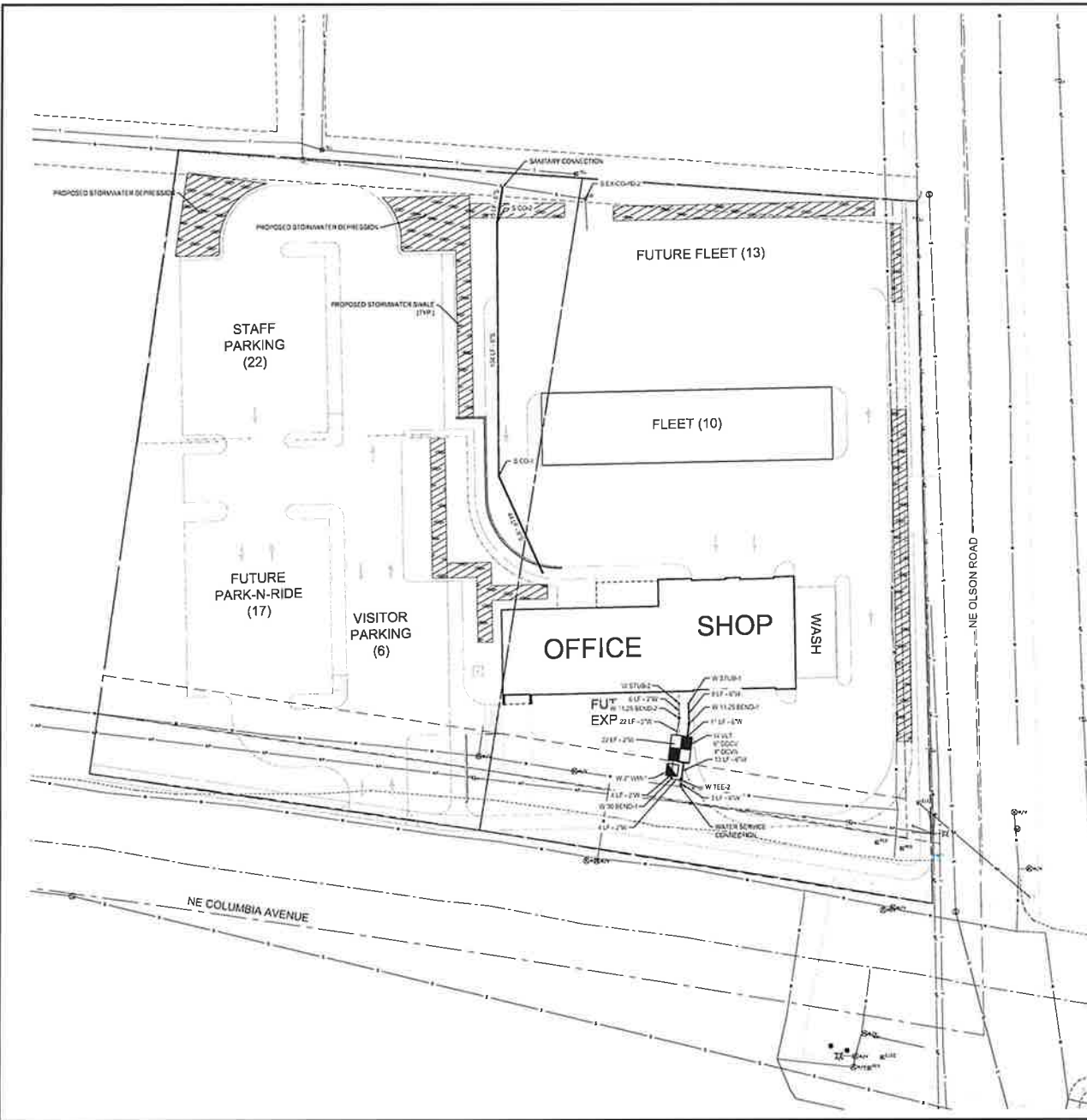
**ILLUSTRATIVE SITE PLAN**  
**MORROW COUNTY TRANSIT FACILITY**

BOARDMAN, OR

SCHEMATIC DESIGN  
 OCTOBER 21, 2022







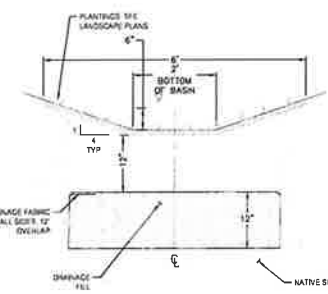
**UTILITY KEY NOTES**

NOTE	DESCRIPTION	DETAIL REF.
VT	COMBINATION FIRE AND WATER VAULT	
W	CONNECT TO COLD WATER SYSTEM. SEE PLUMBING PLANS FOR CONTINUATION. SIZE AS NOTED.	
U	UTILITY CROSSING. PROVIDE 12" MIN. CLEARANCE, UNAD.	

**UTILITY LABEL LEGEND**

CALLOUT	DESCRIPTION	DETAIL REF.
CO	CLEANOUT TO GRADE	
DCV	DOUBLE CHECK VALVE ASSEMBLY	
DDCV	DOUBLE DETECTOR CHECK VALVE	
STUB	STUB	
WM	WATER METER	

VEGETATIVE SWALE



**1 TYP. VEGETATED SWALE**  
SCALE: NTS

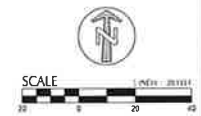
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NOT FOR  
CONSTRUCTION**

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DRAWN BY	RLM
CHECKED BY	MS
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PLSTED BY	M/Raysa
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TITLE NAME	C2.0

MORROW COUNTY BUS BARN & TRANSIT FACILITY  
 UTILITY PLAN

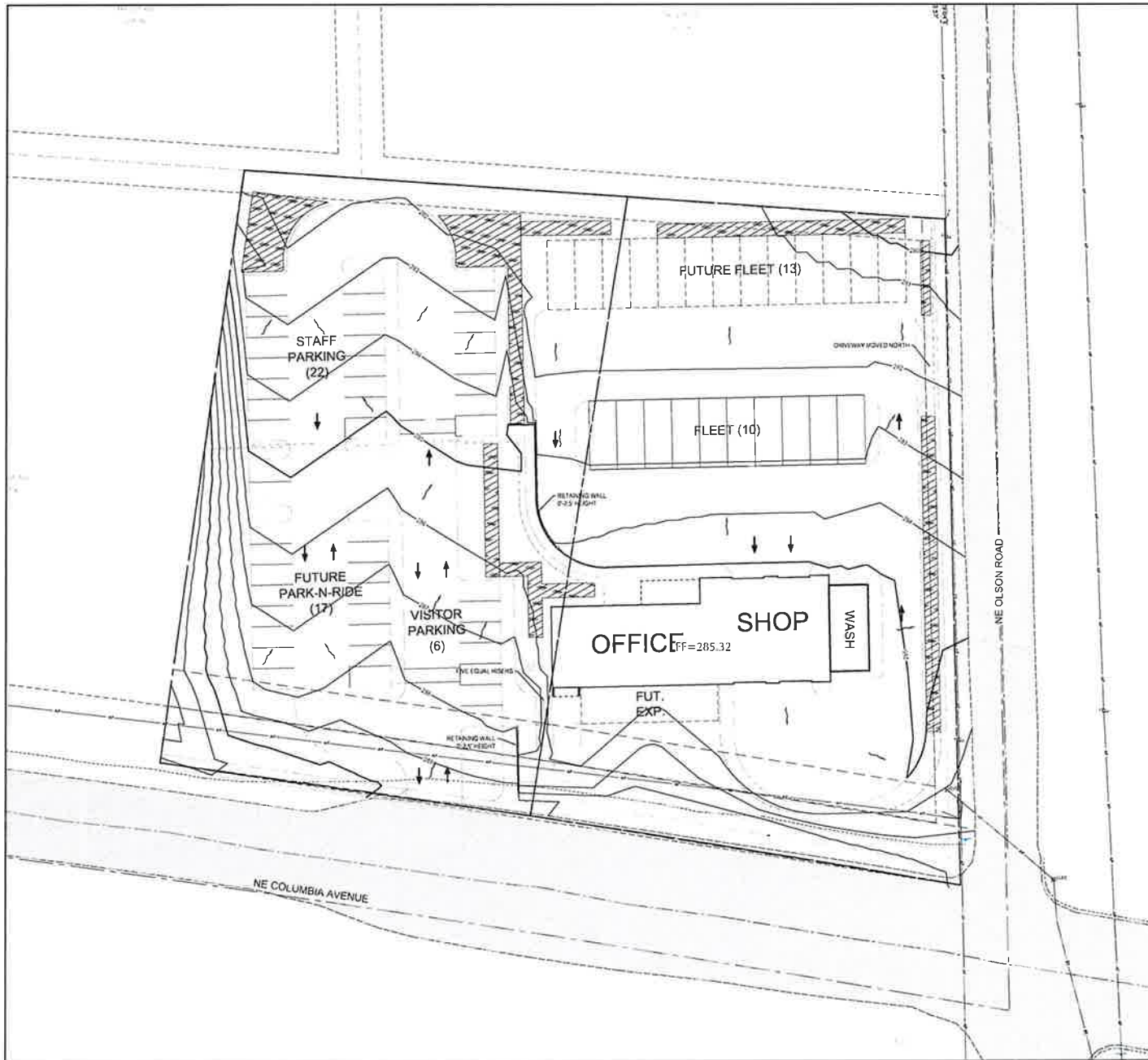
SHEET NO.  
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**C2.0**



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File: C:\projects\1021122\1021122.dwg, Plot Date: 10/21/2011 10:55:00 AM, Plot Scale: 1/8"=1'-0", Plot Size: 11.00 x 17.00, Plot Orientation: Landscape



**SHEET NOTES**

1. SLOPES PROVIDED ON SLOPE ARROW ARE FOR REFERENCE ONLY.
2. LANDINGS ON ACCESSIBLE ROUTES SHALL NOT EXCEED 2% IN ANY DIRECTION.
3. ALL ACCESSIBLE ROUTES SHALL COMPLY WITH CURRENT ADA ACCESSIBILITY GUIDELINES FOR BUILDING AND FACILITIES (ADAAG).

**SHEET LEGEND**

- DRAINAGE FLOW DIRECTION
- - - - - GRADE BREAK
- - - - - SANITARY LINE
- ELEVATION
- ELEVATION
- ELEVATION
- ELEVATION



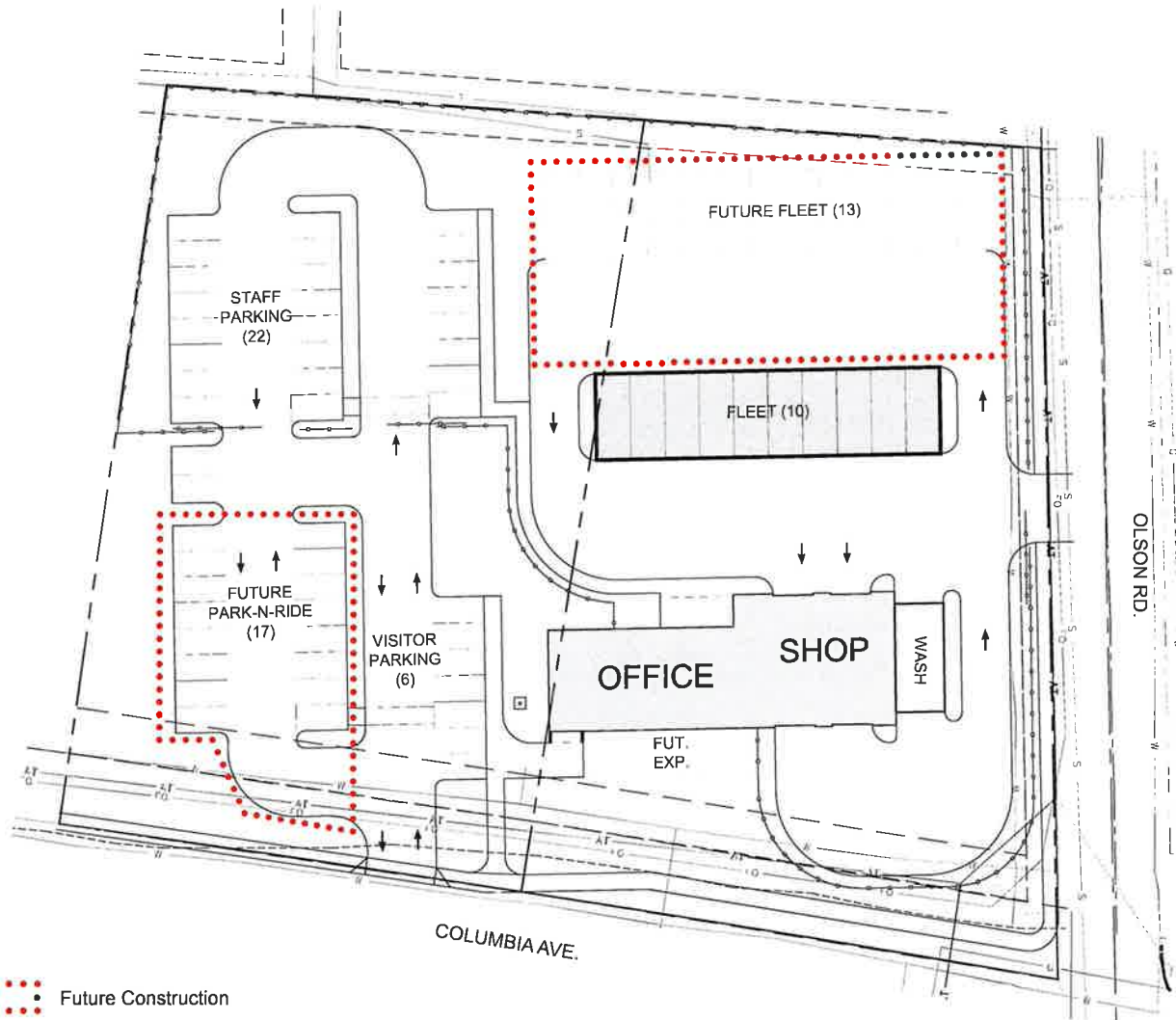
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NOT FOR  
CONSTRUCTION

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DRAWN BY	HR
CHECKED BY	HR
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PLotted BY	M/Myers
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TAB LABEL	C3.0

MORROW COUNTY BUS BARN & TRANSIT FACILITY  
CRADING PLAN



SHEET NO  
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C3.0

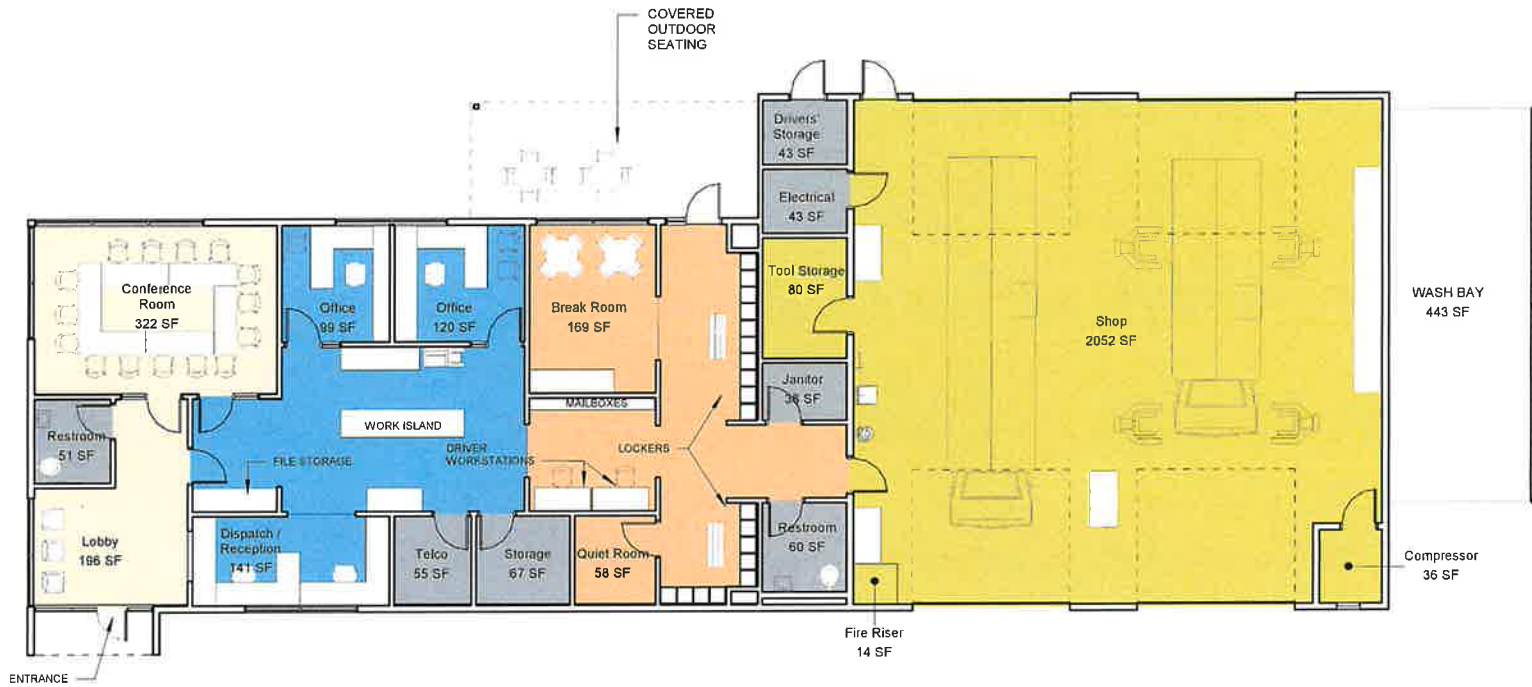


**SITE PLAN - OPTION 3**  
Morrow County Transit Facility



SHT #: SK-1  
10/18/2022





# GROUND FLOOR PLAN

3/32" = 1'-0"



Area Schedule (Gross Building)	
Name	Area
OFFICE	2599 SF
SHOP	2205 SF
	4803 SF

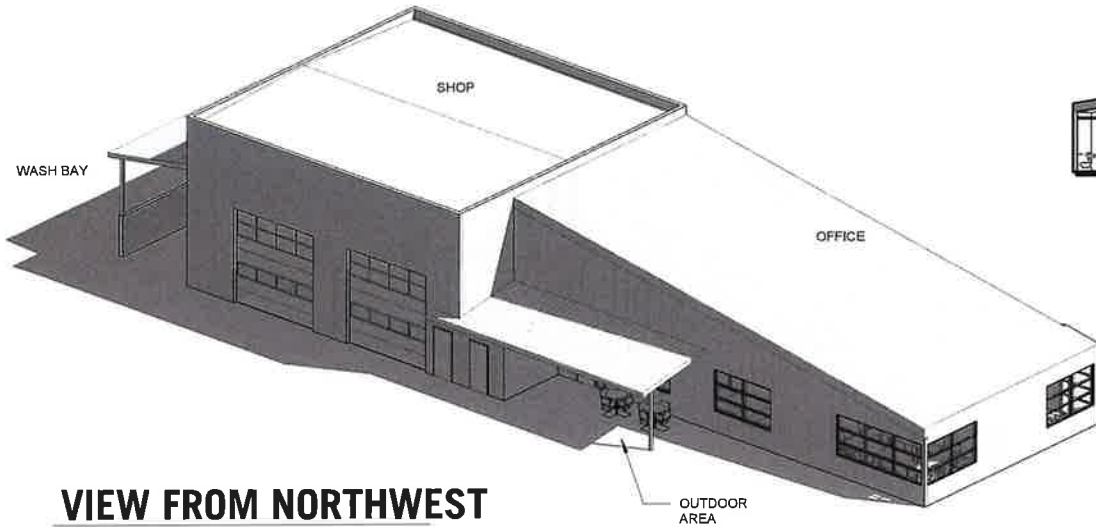
## CONCEPTUAL DESIGN

Morrow County Transit Facility

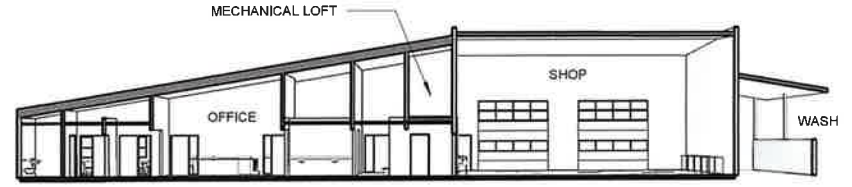
SHT #: SK-2

10/24/22





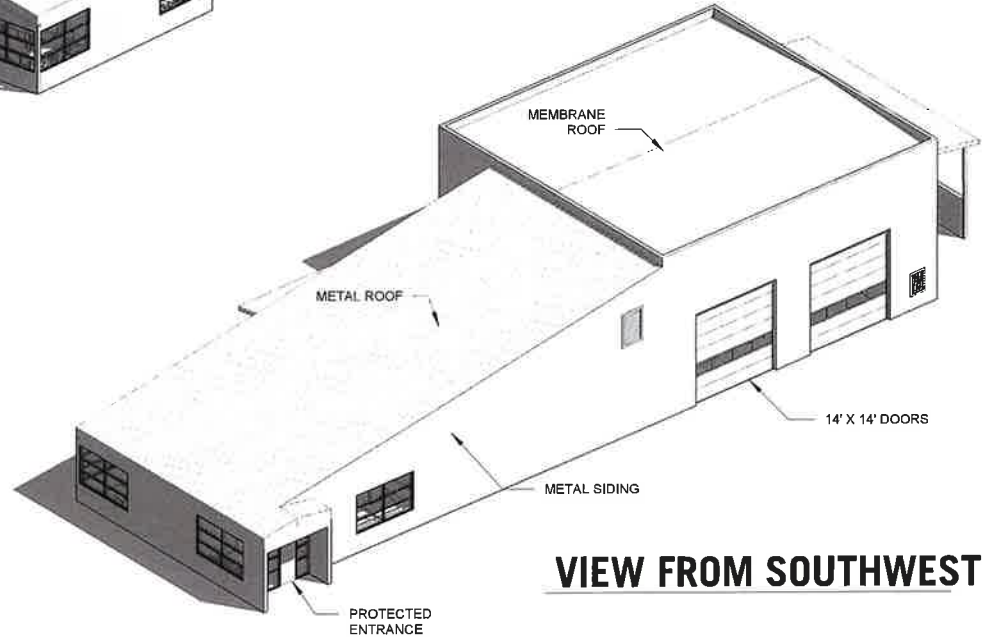
**VIEW FROM NORTHWEST**



**LONGITUDINAL SECTION PERSPECTIVE**



**ENTRANCE VIEW**



**VIEW FROM SOUTHWEST**

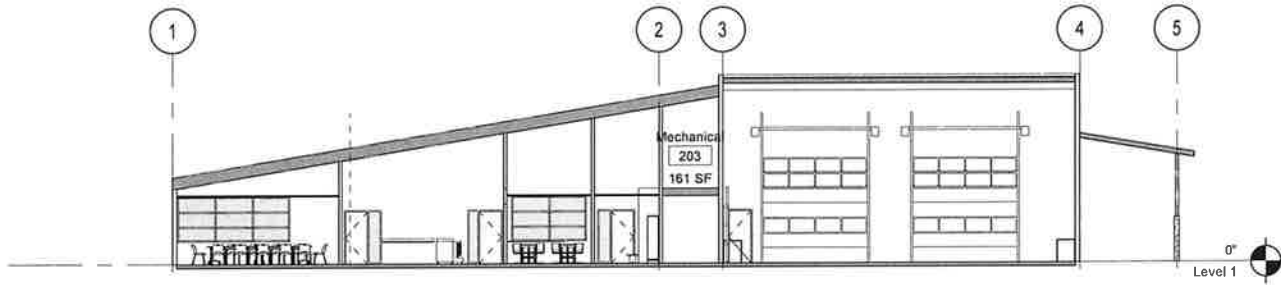
**3D VIEWS**

Morrow County Transit Facility

SHT #: SK-3

10/24/22



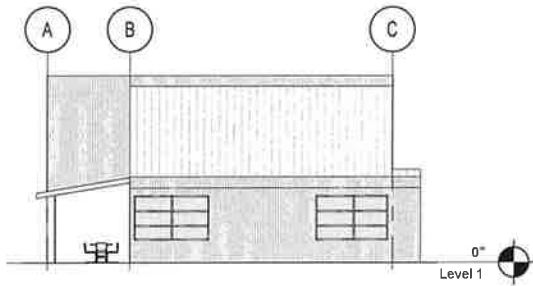


**BUILDING SECTION**

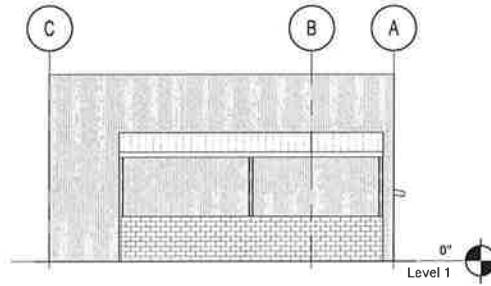
Morrow County Transit Facility

SHT #: SK-4

10/24/22





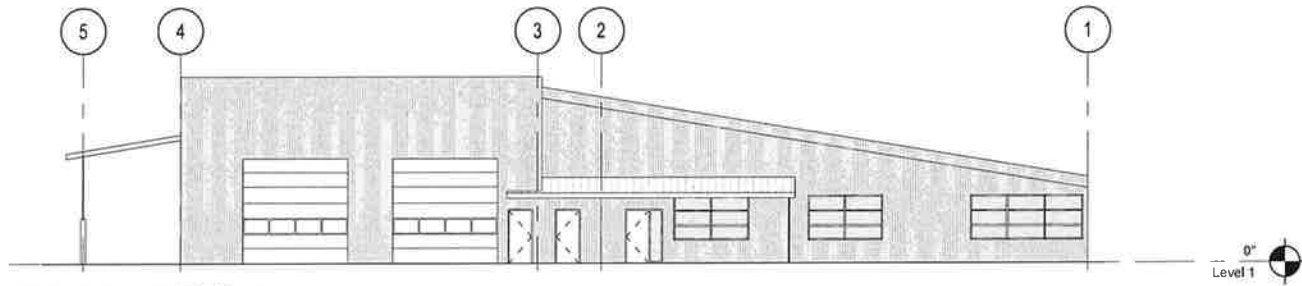
4 WEST ELEVATION



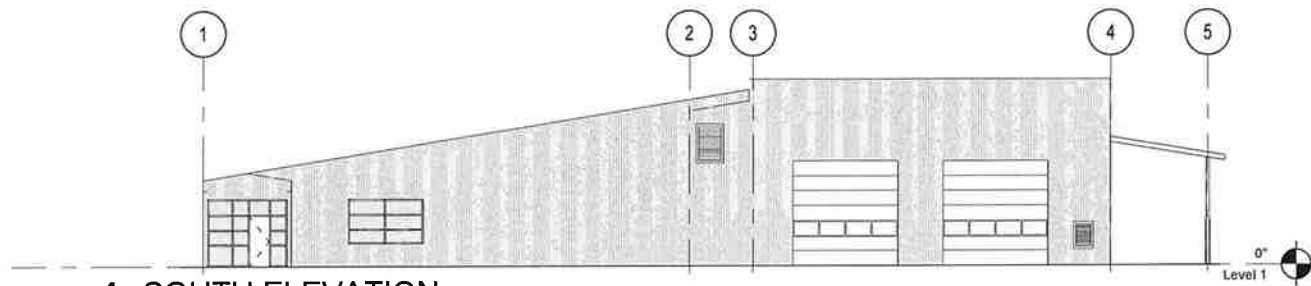
3 EAST ELEVATION

**EXTERIOR MATERIAL LEGEND**

 GLAZING: SEE KEY	 CMU VENEER
 METAL WALL PANEL	 PRECAST CONCRETE



2 NORTH ELEVATION



1 SOUTH ELEVATION

**OVERALL EXTERIOR ELEVATIONS**

Morrow County Transit Facility

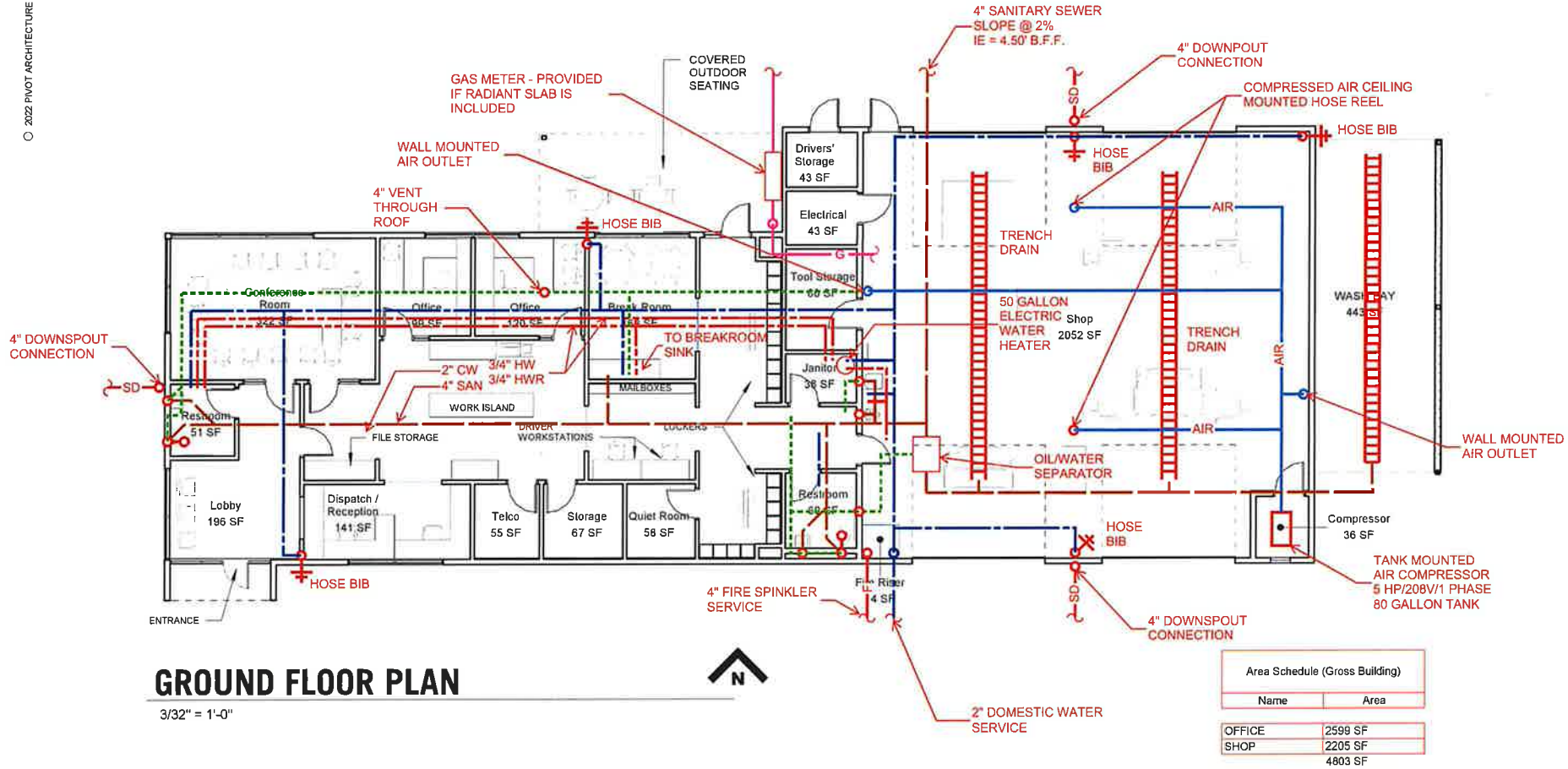
SHT #: SK-5

10/24/22







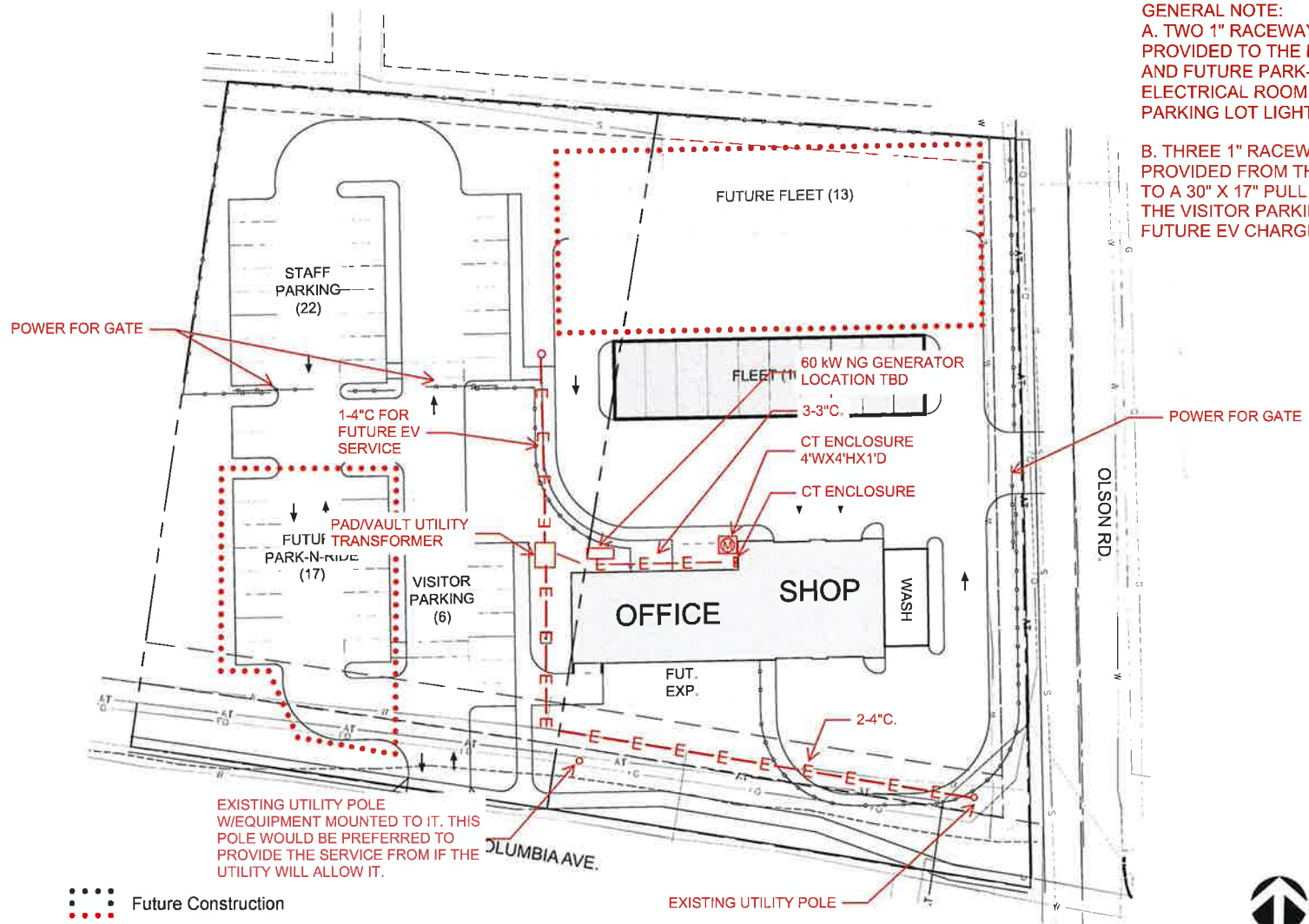


**CONCEPTUAL DESIGN - PLUMBING**

Morrow County Transit Facility

SHT #: PSK-2

10/03/2022



# SITE PLAN - ELECTRICAL

Morrow County Transit Facility

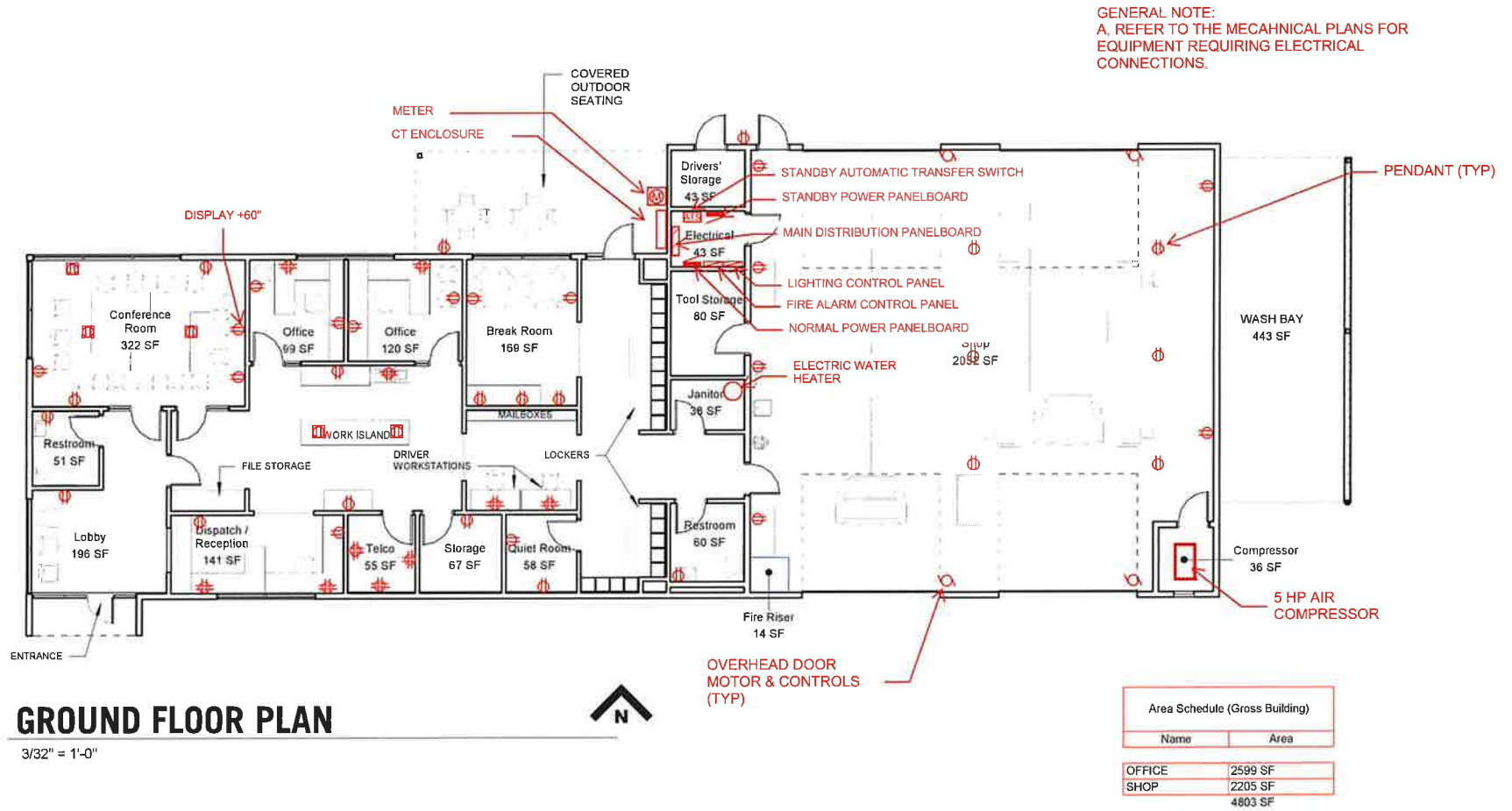


**INTERFACE**  
 ENGINEERING

PROJECT: 2022-11-10  
 CONTACT: Matthew Schmitt  
 1015 W. Main Street, Suite 202  
 Portland, OR 97204  
 Tel: 503.255.1111  
 www.interfaceengineering.com

SHT #: ESK-1  
 10/03/2022





GENERAL NOTE:  
A. REFER TO THE MECAHNICAL PLANS FOR  
EQUIPMENT REQUIRING ELECTRICAL  
CONNECTIONS.

# GROUND FLOOR PLAN

3/32" = 1'-0"

Area Schedule (Gross Building)	
Name	Area
OFFICE	2599 SF
SHOP	2205 SF
	4803 SF

## CONCEPTUAL DESIGN - ELECTRICAL

Morrow County Transit Facility

SHT #: ESK-2

10/03/2022





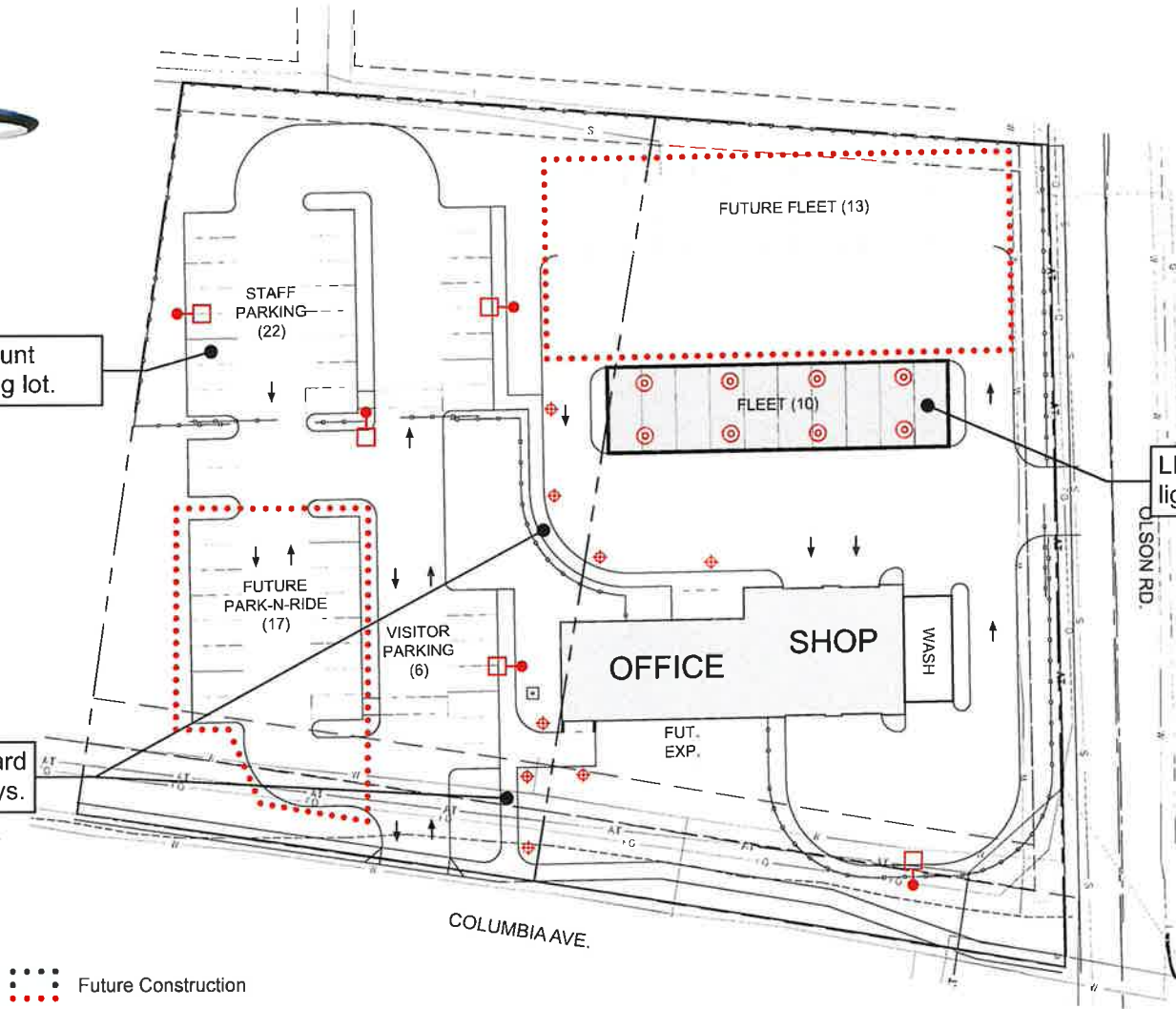
LED area pole mount luminaire in parking lot.



LED L-shape bollard lighting at pathways.



LED surface mounted canopy lighting at fleet shelter.



Future Construction

### SITE PLAN - LIGHTING

Morrow County Transit Facility

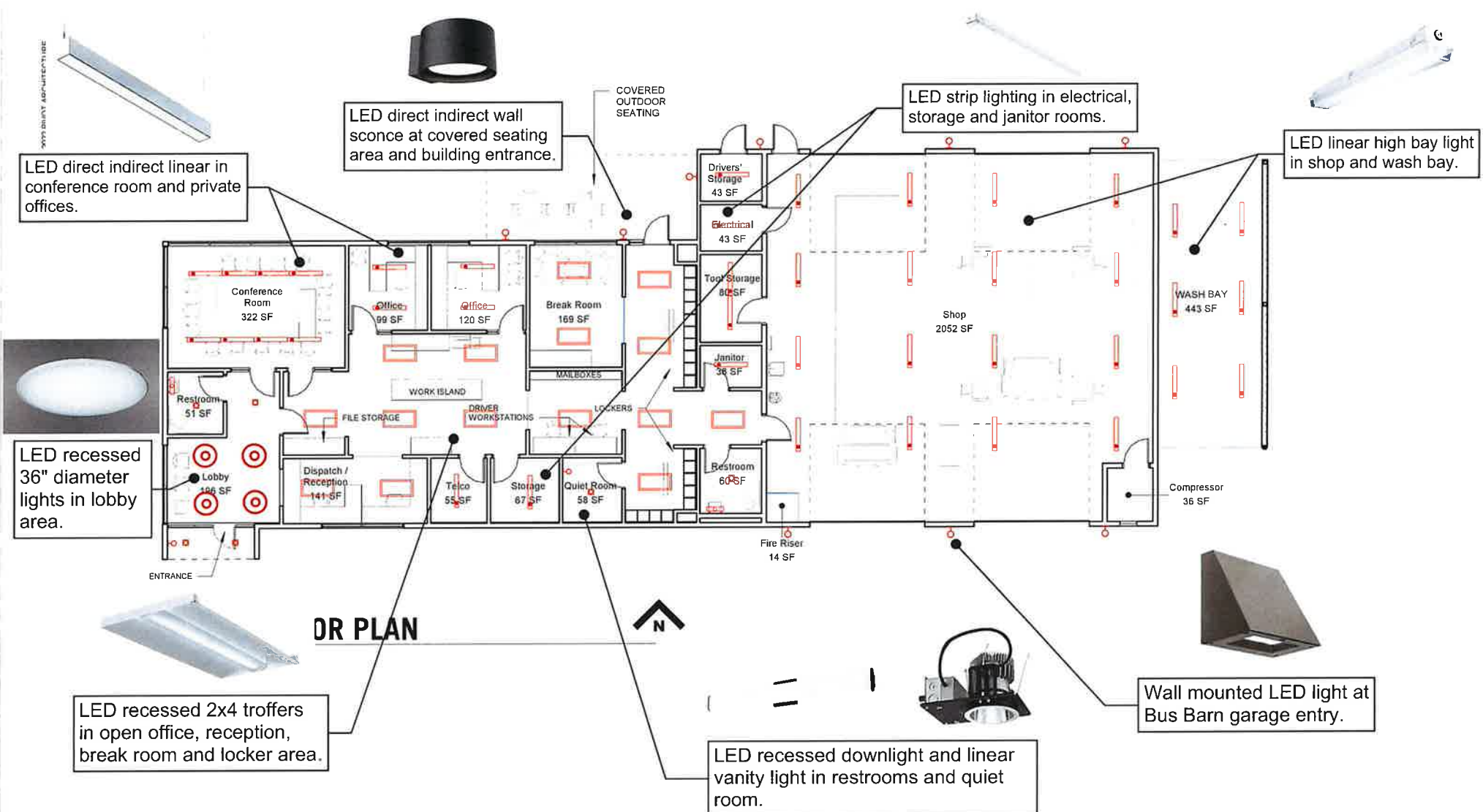


**INTERFACE ENGINEERING**  
 ADDRESS: 1000 W. 10th St.  
 CONTACT: 419-231-1111  
 www.interfaceeng.com

SHT #: ESK-1  
 10/03/2022







**DR PLAN**



**CONCEPTUAL DESIGN - LIGHTING**

Morrow County Transit Facility

SHT #: ESK-2

10/03/2022



**Morrow County Transit Facility**  
 Boardman, Oregon  
 Pivot Architecture  
 Eugene, Oregon  
 SD Probable Cost Estimate 1.0

**ACC Cost Consultants, LLC**  
 Seth J. Pszczolkowski  
 8060 SW Pfaffle Street, Suite 110  
 Tigard, Oregon 97223-8489  
 Phone: (503) 718-0075 www.archcost.com

Estimate Date: 07-Nov-22  
 Document Date: 24-Oct-22  
 Print Date: 07-Nov-22  
 Print Time: 11:22 AM  
 Constr. Start: Fall 2024

**DIRECT CONSTRUCTION COST SUMMARY**

Component	Area	\$ / SF	Total	
Building Estimate	4,804 sf	\$529.88 /sf	\$2,545,547	
Fleet Canopy Estimate	3,600 sf	\$153.95 /sf	\$554,223	
Site Work Estimate			\$1,538,366	
<b>TOTAL DIRECT CONSTRUCTION COST</b>	<b>8,404 sf</b>	<b>\$551.90 /sf</b>	<b>\$4,638,136</b>	
Budget			\$2,500,000	Verify
Indicated Surplus / (Deficit)			(\$2,138,136)	
<b><u>ALTERNATES</u></b>				
01   Radiant Floor Heating, Shop Area		Add ±	\$88,902	
02   Park-n-Ride Parking Lot		Add ±	\$81,180	

The above estimates are for direct construction cost only. They do not include furnishings & equipment, architect and engineer design fees, consultant fees, inspection and testing fees, plan check fees, state sales tax, hazardous material testing and removal, financing costs, owners contingency, nor any other normally associated development costs.

The above estimates assume a competitively bid project, with at least three qualified bidders in each of the major sub-trades as well as the general contractors.

The above estimates assume a construction start date of: Fall 2024. If the start of construction is delayed beyond the date above, the estimates must be indexed at a rate of 4% to 6% per year compounded.

This is a probable cost estimate based on in-progress documentation provided by the Architect. The actual bid documents will vary from this estimate due to document completion, detailing, specification, addendum, etc. The estimator has no control over the cost or availability of labor, equipment, materials, over market conditions or contractor's method of pricing, and contractor's construction logistics and scheduling. This estimate is formulated on the estimator's professional judgment and experience. The estimate makes no warranty, expressed or implied, that the quantities, bids or the negotiated cost of the work will not vary from the estimator's opinion of probable construction cost.

<b>Morrow County Transit Facility</b> Boardman, Oregon Pivot Architecture Eugene, Oregon SD Probable Cost Estimate 1.0	<b>ACC Cost Consultants, LLC</b> Seth J. Psczolkowski 8060 SW Pfaffle Street, Suite 110 Tigard, Oregon 97223-8489 Phone: (503) 718-0075 www.archcost.com		Estimate Date: 07-Nov-22
			Document Date: 24-Oct-22
			Print Date: 07-Nov-22
			Print Time: 11:22 AM
			Constr. Start: Fall 2024

<b>SUMMARY</b>	<b>Base Building</b>	<b>Fleet Canopy</b>	<b>Site Work</b>	<b>Total</b>
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<b>DIRECT CONSTRUCTION COSTS</b>	<b>\$ / sf</b>	<b>Cost</b>	<b>Cost</b>	<b>Cost</b>	
----------------------------------	----------------	-------------	-------------	-------------	--

Area	4,804 sf					
02   EXISTING CONDITIONS	\$0.00	\$0		\$4,800	\$4,800	
03   CONCRETE	20.81	99,955			99,955	
04   MASONRY	1.84	8,821			8,821	
05   METALS	4.98	23,917			23,917	
06   WOOD, PLASTICS & COMPOSITES	54.70	262,763			262,763	
07   THERMAL & MOISTURE PROTECTION	75.82	364,243			364,243	
08   OPENINGS	34.56	166,045			166,045	
09   FINISHES	40.56	194,839			194,839	
10   SPECIALTIES	20.74	99,648			99,648	
11   EQUIPMENT	0.93	4,450			4,450	
12   FURNISHINGS	1.20	5,786			5,786	
13   SPECIAL CONSTRUCTION	0.00	0			0	
14   CONVEYING EQUIPMENT	0.00	0			0	
21   FIRE SUPPRESSION	5.89	28,279			28,279	
22   PLUMBING	18.38	88,302			88,302	
23   HVAC	55.55	266,875			266,875	
26   ELECTRICAL	36.68	176,213			176,213	
27   COMMUNICATIONS	6.24	29,972			29,972	
28   ELECTRONIC SAFETY & SECURITY	10.04	48,232			48,232	
31   EARTHWORK	4.64	22,278		188,717	210,995	
32   EXTERIOR IMPROVEMENTS			411,629	651,452	1,063,081	
33   UTILITIES				297,599	297,599	
<b>SUB-TOTAL</b>	<b>\$393.55</b>	<b>\$1,890,618</b>	<b>\$411,629</b>	<b>\$1,142,568</b>	<b>\$3,444,815</b>	
Estimating / Design Contingency	10.00%	39.36	189,062	41,163	114,257	344,482
Index To Construction Start	6.00%	25.97	124,781	27,168	75,410	227,359
General Conditions / Insurance / Bond	10.50%	48.18	231,469	50,396	139,885	421,750
General Contractor OH & Profit	4.50%	22.82	109,617	23,867	66,246	199,730
<b>TOTAL DIRECT CONSTRUCTION COST</b>	<b>\$529.88</b>	<b>\$2,545,547</b>	<b>\$554,223</b>	<b>\$1,538,366</b>	<b>\$4,638,136</b>	

Building Estimate



**Morrow County Transit Facility**

Boardman, Oregon  
 Pivot Architecture  
 Eugene, Oregon  
 SD Probable Cost Estimate 1.0

**ACC Cost Consultants, LLC**

Seth J. Pszczolkowski  
 8060 SW Pfaffle Street, Suite 110  
 Tigard, Oregon 97223-8489  
 Phone: (503) 718-0075 www.archcost.com

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Building Estimate	Quantity	Unit	Cost / Unit	Cost	Sub-totals	Comments
<b>02   EXISTING CONDITIONS</b>						
Structure Demolition						
none indicated		sum	0.00	0		
Sub-total	4,804	sf	0.00 /sf		0	
<b>SUB-TOTAL 02   EXISTING CONDITIONS</b>			0.00 /sf		<b>\$0</b>	
<b>03   CONCRETE</b>						
Poured-In-Place Concrete						
Forming						
continuous wall footing	1,534	sf	9.75	14,957		
spread footings	48	sf	10.25	492		
slab on grade	4,680	sf	0.75	3,510		
misc. forming accessories	1	sum	1,801.11	1,801		
Sub-total	4,804	sf	4.32 /sf		20,760	
Reinforcing Steel						Buy America
continuous wall footing	3,483	lbs	1.65	5,746		
spread footings	84	lbs	1.65	139		
slab on grade	10,556	lbs	1.50	15,833		
Sub-total	4,804	sf	4.52 /sf		21,718	
Redi-Mix Concrete						
4,000 psi	155.0	cy	180.00	27,895		
Sub-total	4,804	sf	5.81 /sf		27,895	
Placing						
continuous wall footing	65.1	cy	36.00	2,344		
spread footings	1.4	cy	38.00	53		
slab on grade	88.5	cy	34.00	3,008		
pump / transport concrete	155.0	cy	48.00	7,439		
Sub-total	4,804	sf	2.67 /sf		12,844	
Finishing						
set screeds	4,680	sf	0.45	2,106		
cure slabs	4,680	sf	0.50	2,340		
trowel slabs	4,680	sf	0.95	4,446		
sealer	1,930	sf	0.85	1,641		
float footing tops	1,395	sf	0.65	907		
sawcut control joint at sog	4,680	sf	0.60	2,808		
Sub-total	4,804	sf	2.97 /sf		14,248	
Miscellaneous						allowance, verify
housekeeping pads	50	sf	25.00	1,250		
set column anchor bolts, hss cols	4	set	125.00	500		
grout + baseplates, hss cols	4	ea	185.00	740		
Sub-total	4,804	sf	0.52 /sf		2,490	
Subtotal Concrete Work						\$99,955 \$644.99 /cy
<b>SUB-TOTAL 03   CONCRETE</b>			20.81 /sf		<b>\$99,955</b>	

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<b>04   MASONRY</b>						
Concrete Masonry Units (CMU)						
8" cmu, fully grouted + reinforced	245	sf	30.00	7,350		at Wash Bay
sealer at exposed faces	490	sf	1.25	613		
scaffold / hoisting	245	sf	3.50	858		
Sub-total	4,804	sf	1.84 /sf		8,821	
<b>SUB-TOTAL 04   MASONRY</b>			1.84 /sf		<b>\$8,821</b>	
<b>05   METALS</b>						
Structural Steel - Beams, Columns, Etc.						
none indicated	0.0	ton	0.00	0		
Sub-total	4,804	sf	0.00 /sf		0	
Cold-Formed Metal Framing						
2" galv. z-furring @ 24"oc	5,640	sf	3.50	19,740		at metal siding
Sub-total	4,804	sf	4.11 /sf		19,740	
Miscellaneous Metals						
mezz access ladder, 10' ht.	1	ea	1,500.00	1,500		
tv monitor bracket	1	ea	275.00	275		allowance, at lobby
miscellaneous	4,804	sf	0.50	2,402		
Sub-total	4,804	sf	0.87 /sf		4,177	
<b>SUB-TOTAL 05   METALS</b>			4.98 /sf		<b>\$23,917</b>	
<b>06   WOOD, PLASTICS &amp; COMPOSITES</b>						
Rough Carpentry						
miscellaneous blocking & framing	4,804	sf	1.50	7,206		
columns/posts						
wd posts, allowance	4,804	sf	1.00	4,804		
wall framing						
2x6 exterior wall framing	2,683	sf	11.75	31,525		
1.75x7.25 lsl exterior wall framing	5,075	sf	14.00	71,050		
1/2" plywd sheathing	7,758	sf	2.70	20,947		
headers, allowance	4,804	sf	0.50	2,402		
interior shearwalls, allowance	1,500	sf	2.50	3,750		allowance
floor framing						
mezzanine floor framing	345	sf	15.00	5,175		
3/4" t&g plywd sheathing	345	sf	3.50	1,208		
roof framing						
roof framing, office	2,220	sf	8.34	18,523		18" deep joist @ 24"oc
roof framing, shop	2,480	sf	13.91	34,488		30" deep joist @ 24"oc
3/4" t&g plywd sheathing	4,700	sf	3.75	17,625		
rim/fascia board	173	lf	12.50	2,163		
fasteners & hardware	1	sum	16,560.00	16,560		
Sub-total	4,804	sf	49.42 /sf		237,426	
Interior Finish Carpentry / Millwork						
finish work - trim, panel work, etc.	1	sum	1,500.00	1,500		allowance
plywood, shop walls, 8' aff	904	sf	3.00	2,712		
window sill	65	lf	24.00	1,560		allowance
Sub-total	4,804	sf	1.20 /sf		5,772	

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06   WOOD, PLASTICS & COMPOSITES - Continued						
Architectural Wood Casework						
Work Space						
plam base cabinets	12.0	lf	350.00	4,200		
plam countertop	24.0	sf	50.00	1,200		
plam work island, 11'x2.5'	1	sum	5,775.00	5,775		
mailboxes	11.0	lf	325.00	3,575		
Break Room						
plam base cabinets	7.5	lf	350.00	2,625		
plam countertop	15.0	sf	50.00	750		
plam wall cabinet	4.5	lf	200.00	900		
plam wall cabinet, short	3.0	lf	180.00	540		
Sub-total	4,804	sf	4.07 /sf		19,565	
<b>SUB-TOTAL 06   WOOD, PLASTICS &amp; COMPOSITES</b>			54.70 /sf		<b>\$262,763</b>	

07   THERMAL & MOISTURE PROTECTION						
Waterproofing & Damproofing						
damproofing	840	sf	6.00	5,040		
Sub-total	4,804	sf	1.05 /sf		5,040	
Insulation						
rigid insulation						
roof, r-30	2,360	sf	5.50	12,980		at metal roof
roof, r-30	2,490	sf	5.50	13,695		at flat roof
tapered insulation premium	374	sf	4.25	1,587		assume 15% flat roof area
slab edge insulation	840	sf	2.00	1,680		allowance, verify
walls, 2" mineral wool bd	5,640	sf	3.75	21,150		
batt insulation						
walls	5,640	sf	1.50	8,460		
vapor barrier	6,204	sf	0.30	1,861		
wrb, self-adhered	6,204	sf	4.50	27,918		
sam flashings	4,804	sf	0.60	2,882		
Sub-total	4,804	sf	19.20 /sf		92,213	
Metal Roofing						
prefinished metal roofing	2,360	sf	22.00	51,920		
slip sheet	2,596	sf	0.30	779		
Sub-total	4,804	sf	10.97 /sf		52,699	
Metal Panel						
metal wall panel	5,640	sf	25.00	141,000		
exterior soffit	41	sf	30.00	1,230		at entry
Sub-total	4,804	sf	29.61 /sf		142,230	
Membrane Roofing						
membrane roofing	2,490	sf	13.00	32,370		
covered bd	2,490	sf	2.50	6,225		
vapor barrier	2,490	sf	1.00	2,490		
membrane flashing at parapet backer	503	sf	15.00	7,538		
protective walkway pads	249	sf	7.00	1,743		
Sub-total	4,804	sf	10.48 /sf		50,366	

<b>Morrow County Transit Facility</b> Boardman, Oregon Pivot Architecture Eugene, Oregon SD Probable Cost Estimate 1.0	<b>ACC Cost Consultants, LLC</b>	Estimate Date: 07-Nov-22
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<b>07   THERMAL &amp; MOISTURE PROTECTION - Continued</b>						
Flashing & Sheet Metal						
gutters	111	lf	15.00	1,665		
downspouts	55	lf	15.00	825		
flashing						
parapet cap + nailer	202	lf	28.00	5,656		
metal trim at metal roof	173	lf	20.00	3,460		
miscellaneous	4,804	sf	1.15	5,525		
Sub-total	4,804	sf	3.57 /sf		17,131	
Roof Accessories						
roof hatch, large w/safety railing	0	ea	0.00	0		NIC, verify
fall protection	0	ea	0.00	0		NIC, verify
Sub-total	4,804	sf	0.00 /sf		0	
Caulking & Sealants						
caulking / firestopping	4,804	sf	0.95	4,564		
Sub-total	4,804	sf	0.95 /sf		4,564	
<b>SUB-TOTAL 07   THERMAL &amp; MOISTURE PROTECTION</b>			75.82 /sf		<b>\$364,243</b>	

<b>08   OPENINGS</b>						
Doors, Frames & Hardware (includes installation)						
exterior						
alum egress doors	2	ea	5,500.00	11,000		
hm door, flush	1	ea	2,850.00	2,850		
hm door, narrow lite	1	ea	3,025.00	3,025		
ada actuator	1	ea	4,000.00	4,000		
interior doors						
3x7 scwd, flush	11	ea	2,500.00	27,500		
3x7 hm, flush	3	ea	2,450.00	7,350		
3x7 hm, half lite	1	ea	2,725.00	2,725		
access doors	1	sum	750.00	750		
Sub-total	4,804	sf	12.32 /sf		59,200	
Relites & Sidelites						
Conference Room						
hm, relite	32.3	sf	55.00	1,775		
Dispatch/Reception						
hm slider relite	18.0	sf	70.00	1,260		
Offices, 2 each						
hm, relite	25.1	sf	55.00	1,380		
Sub-total	4,804	sf	0.92 /sf		4,415	
Overhead & Coiling Doors						
oh sectional doors, motorized, 14'x14'	4	ea	14,700.00	58,800		
Sub-total	4,804	sf	12.24 /sf		58,800	
Windows						
storefront	482	sf	85.00	40,970		
Sub-total	4,804	sf	8.53 /sf		40,970	
Louvers						
wall louvers	28	sf	95.00	2,660		
Sub-total	4,804	sf	0.55 /sf		2,660	
<b>SUB-TOTAL 08   OPENINGS</b>			34.56 /sf		<b>\$166,045</b>	

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09   FINISHES						
<b>Gypsumboard Systems</b>						
exterior walls						
gypbd interior	5,640	sf	3.75	21,150		
partitions						
4" partition	4,870	sf	14.15	68,911		
6" furring, plumbing chase	78	sf	5.15	402		
6" partition	1,385	sf	14.90	20,637		
ceilings						
gypbd ceiling, framed	317	sf	12.00	3,804		
accessories, miscellaneous, bracing, etc.	1	sum	4,021.64	4,022		
Sub-total	4,804	sf	24.76 /sf		118,926	
<b>Ceilings</b>						
suspended 2 x 4 act	1,950	sf	9.50	18,525		
Sub-total	4,804	sf	3.86 /sf		18,525	
<b>Resilient</b>						
protect floor, kraft paper	3,100	sf	0.50	1,550		
sealed concrete	2,440	sf	2.50	6,100		
sheet vinyl	660	sf	9.00	5,940		
base						
rubber	724	lf	3.50	2,535		
sv - integral covered	247	lf	14.00	3,458		
Sub-total	4,804	sf	4.08 /sf		19,583	
<b>Carpet</b>						
carpet tile	148	sy	45.00	6,668		1,270 sf
Sub-total	4,804	sf	1.39 /sf		6,668	
<b>Acoustic Treatment</b>						
acoustic wall panels	0	sf	0.00	0		NIC, verify
Sub-total	4,804	sf	0.00 /sf		0	
<b>Paint &amp; Wallcoverings</b>						
exterior painting, exposed steel	1	sum	1,500.00	1,500		
paint / finish door & frame	17	lvs	150.00	2,550		
paint gypboard ceilings / fascias	317	sf	1.75	555		
paint interior walls	18,228	sf	1.10	20,051		
paint exposed structure	2,240	sf	2.25	5,040		
miscellaneous specialty painting	4,804	sf	0.30	1,441		
Sub-total	4,804	sf	6.48 /sf		31,137	
<b>SUB-TOTAL 09   FINISHES</b>			40.56 /sf		<b>\$194,839</b>	

10   SPECIALTIES						
<b>Visual Display Systems</b>						
markerboard						
8' x 4'	1	ea	576.00	576		at conference room
tackboards						
4' x 4'	3	ea	128.00	384		at offices + break
Sub-total	4,804	sf	0.20 /sf		960	
<b>Signage Systems</b>						
exterior building signage	1	allow	3,500.00	3,500		allowance, verify
signs, ada & code required	4,804	sf	0.75	3,603		
Sub-total	4,804	sf	1.48 /sf		7,103	

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10   SPECIALTIES - Continued						
<b>Wall Protection &amp; Corner Guards</b>						
frp wall panels, at mop sink, 5' aff	30	sf	9.00	270		
ss corner guards, 4' ht.	20	ea	115.00	2,300		allowance, verify
Sub-total	4,804	sf	0.53 /sf		2,570	
<b>Toilet Accessories (includes installation)</b>						
grab bars, 3 piece	2	sets	145.00	290		
mirrors, 2x3	2	ea	175.00	350		
janitor tool holder w/shelf	1	ea	375.00	375		
sanitary napkin dispenser	1	ea	900.00	900		
sanitary napkin disposal	2	ea	55.00	110		
hooks	2	ea	20.00	40		
toilet paper dispenser	2	ea	45.00	90		
seat cover dispenser	2	ea	65.00	130		
soap dispenser	4	ea	115.00	460		
paper towel dispenser	4	ea	75.00	300		
Sub-total	4,804	sf	0.63 /sf		3,045	
<b>Fire Extinguisher &amp; Cabinets</b>						
fec	3	ea	350.00	1,050		
Sub-total	4,804	sf	0.22 /sf		1,050	
<b>Lockers</b>						
double tier 18" x 18" x 36" high	19	frame	550.00	10,450		
Sub-total	4,804	sf	2.18 /sf		10,450	
<b>Benches - Laminated Wood</b>						
bench, flr mntd	8	lf	65.00	520		
Sub-total	4,804	sf	0.11 /sf		520	
<b>Exterior Specialties</b>						
steel canopies, hpc	330	sf	85.00	28,050		at covered outdoor seating
steel canopies, hpc	510	sf	90.00	45,900		at wash bay
Sub-total	4,804	sf	15.39 /sf		73,950	
<b>SUB-TOTAL 10   SPECIALTIES</b>			20.74 /sf		<b>\$99,648</b>	

11   EQUIPMENT						
<b>Residential Appliances</b>						
dishwasher	1	ea	800.00	800		
refrigerator	1	ea	1,800.00	1,800		
Sub-total	4,804	sf	0.54 /sf		2,600	
<b>Projection Screens / Projector Brackets</b>						
motorized	1	ea	1,500.00	1,500		at conference room
projector bracket	1	ea	350.00	350		
Sub-total	4,804	sf	0.39 /sf		1,850	
<b>SUB-TOTAL 11   EQUIPMENT</b>			0.93 /sf		<b>\$4,450</b>	

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<b>12   FURNISHINGS</b>						
Window Treatment						
roller shades, manual	403	sf	12.00	4,836		
Sub-total	4,804	sf	1.01 /sf		4,836	
Floor Mats & Frames						
walk-off mat, glue-down	95	sf	10.00	950		allowance, verify
Sub-total	4,804	sf	0.20 /sf		950	
<b>SUB-TOTAL 12   FURNISHINGS</b>			1.20 /sf		<b>\$5,786</b>	
<b>13   SPECIAL CONSTRUCTION</b>						
Special Construction						
none indicated	0	sum	0.00	0		
Sub-total	4,804	sf	0.00 /sf		0	
<b>SUB-TOTAL 13   SPECIAL CONSTRUCTION</b>			0.00 /sf		<b>\$0</b>	
<b>14   CONVEYING EQUIPMENT</b>						
Elevators						
none indicated	0	stop	0.00	0		
Sub-total	4,804	sf	0.00 /sf		0	
<b>SUB-TOTAL 14   CONVEYING EQUIPMENT</b>			0.00 /sf		<b>\$0</b>	
<b>21   FIRE SUPPRESSION</b>						
Fire Sprinklers						
sprinklers, wet	4,804	sf	4.75	22,819		
sprinklers, dry	840	sf	6.50	5,460		at canopies
Sub-total	4,804	sf	5.89 /sf		28,279	
<b>SUB-TOTAL 21   FIRE SUPPRESSION</b>			5.89 /sf		<b>\$28,279</b>	
<b>22   PLUMBING</b>						
Storm Drainage Systems						
c.i. storm piping ag 4"	20	lf	55.44	1,109		
c.i. storm piping ug 4"	30	lf	50.20	1,506		
c.i. clean out with brass plug	3	ea	252.00	756		
open hub adapter	3	ea	18.63	56		
excavation & backfill	30	lf	42.00	1,260		
Sub-total	4,804	sf	0.98 /sf		4,687	
Waste Drainage Systems [heavy duty couplings on u/g]						
abs waste & vent ag 2"	140	lf	31.38	4,393		
abs waste & vent ag 3"	60	lf	39.44	2,366		
abs waste & vent ag 4"	40	lf	55.44	2,218		
abs waste & vent ug 2"	47	lf	29.15	1,370		
abs waste & vent ug 3"	18	lf	37.65	678		
abs waste & vent ug 4"	136	lf	50.20	6,827		
c.i. waste & vent ug 4"	52	lf	50.20	2,610		ows line from trench drains
td-1) trench drains	90	lf	175.20	15,768		

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22   PLUMBING - Continued						
Waste Drainage Systems [heavy duty couplings on u/g] - continued						
oil water seperator	1	ea	3,710.00	3,710		
4" vtr flashing	1	ea	405.00	405		
ffco) finished floor cleanout 4"	1	ea	384.00	384		
wco) wall cleanout 4"	2	ea	292.00	584		
Sub-total	4,804	sf	8.60	/sf	41,313	
Domestic Hot & Cold Water						
l-cu dist. piping 1/2"	85	lf	21.49	1,827		
l-cu dist. piping 3/4"	140	lf	24.51	3,431		
l-cu dist. piping 1"	90	lf	29.19	2,627		
l-cu dist. piping 1-1/4"-1-1/2"	80	lf	35.92	2,873		
l-cu dist. piping 2"	40	lf	48.17	1,927		
siesmic bracing   pipe label & id	3	loc	233.20	700		
hose bibbs	5	ea	342.00	1,710		
backflow preventer and assoc. piping 2"	1	ea	3,498.00	3,498		
shock absorbers with access panels	2	ea	475.20	950		
branch valves / balancing valves	2	ea	165.60	331		
Sub-total	4,804	sf	4.14	/sf	19,874	
Piping Insulation						
piping insulation - domestic h&c	435	lf	12.10	5,264		
Sub-total	4,804	sf	1.10	/sf	5,264	
Plmbg Fixtures/Commercial						
wc-1) water closet - flr mtd. aba press-assist	2	ea	2,023.12	4,046		
lv-1) lavatory - drop-in w/sensors & trim aba	2	ea	1,343.10	2,686		
msb-1) mop sink w/trim	1	ea	1,205.16	1,205		
s-1) sink - ss double bowl undermount with	1	ea	1,291.00	1,291		
im-1) ice maker water box	1	ea	145.00	145		
50-gallon electric water heater with pan and freight	1	ea	910.00	910		
Sub-total	4,804	sf	2.19	/sf	10,533	
Condensate Piping						
condensate piping	280	lf	18.55	5,194		
connections / p-traps to units	9	ea	159.72	1,437		
Sub-total	4,804	sf	1.38	/sf	6,631	
<b>SUB-TOTAL 22   PLUMBING</b>			18.38	/sf	<b>\$88,302</b>	

23   HVAC						
Process Piping						
air compressor tank mounted allowance	1	ls	15,000.00	15,000		
wall mounted air outlet	2	ea	740.00	1,480		
ceiling mounted ca hose reels	2	ea	1,035.00	2,070		
k-cu dist. piping 1/2"	20	lf	19.96	399		
k-cu dist. piping 3/4"	90	lf	24.91	2,242		
k-cu dist. piping 1"	50	lf	29.66	1,483		
testing and labeling	1	ls	850.00	850		
Sub-total	4,804	sf	4.90	/sf	23,524	



**Morrow County Transit Facility**

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 Tigard, Oregon 97223-8489  
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Building Estimate	Quantity	Unit	Cost / Unit	Cost	Sub-totals	Comments
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23   HVAC - Continued						
<b>Shop Equipment and Connections</b>						
ifh-1 thru 3) roberts gordon 8'	12	ea	5,568.00	66,816		infrared radiant heaters
seismic bracing for the above equip.	3	ea	252.00	756		
install vacuum tubes	6	ea	510.00	3,060		
furnish & install 4" flues	3	ea	816.00	2,448		
roof flashings	3	ea	215.00	645		
Sub-total	4,804	sf	15.35 /sf		73,725	
<b>Natural Gas Piping</b>						
valves, connections, and regulators	3	ea	515.00	1,545		
sch 40 blk steel pipe a53 t&c 1/2"-3/4"	90	lf	26.40	2,376		
sch 40 blk steel pipe a53 t&c 1"	45	lf	41.91	1,886		
sch 40 blk steel pipe a53 t&c 1-1/4"-1-1/2"	30	lf	45.50	1,365		
Sub-total	4,804	sf	1.49 /sf		7,172	
<b>Refrigeration Piping</b>						
liquid and suction lines	460	lf	66.65	30,659		
insulation	460	lf	8.50	3,910		
Sub-total	4,804	sf	7.20 /sf		34,569	
<b>Air Handling Units / Fans</b>						
fc-1) vrf indoor fan coils - wall mounted 1-ton	1	ea	3,829.00	3,829		
fc-2a, 2b, 2c) vrf indoor fan coils - wall mounted	3	ea	1,890.00	5,670		
cu-2) vrf heat pump 2-ton for fc-2a-b-c	1	ea	7,741.00	7,741		
fc-3 & 4) vrf indoor fan coils - wall mounted	2	ea	3,829.00	7,658		
fc-5) split system-indoor ducted fcu + outdoor	1	ea	6,302.00	6,302		
fc-6) vrf indoor fan coils - wall mounted 1-ton	1	ea	3,829.00	3,829		
erv-1) energy recovery ventilator	1	ea	3,940.00	3,940		
erv-2) energy recovery ventilator	1	ea	4,100.00	4,100		
ewh-1) electric wall heater	4	ea	778.00	3,112		
rigging and frieght	1	ls	2,500.00	2,500		
Sub-total	4,804	sf	10.13 /sf		48,681	
<b>Sup/Ret/Gen. Exh. Duct</b>						
galv rectangular and spiral duct exh	1,880	lb	10.20	19,176		
galv rectangular and spiral duct s/a	1,820	lb	10.20	18,564		
Sub-total	4,804	sf	7.86 /sf		37,740	
<b>Exhaust Fans</b>						
ef-1) rooftop restroom exhaust fan w/curb and	1	ls	815.00	815		
ef-2) inline exhaust fan motorized damper and	1	ls	1,975.00	1,975		
ef-3a) inline exhaust fan motorized damper and	1	ls	1,050.00	1,050		
ef-3b) inline exhaust fan motorized damper and	2	ea	3,840.00	7,680		
ef-4) exh.fan ducted to ext. wall louver w/ galv	1	ls	1,250.00	1,250		
rigging	1	ls	500.00	500		
Sub-total	4,804	sf	2.76 /sf		13,270	
<b>Air Distribution Devices</b>						
s/a diffusers	12	ea	72.00	864		
e/a registers	15	ea	69.00	1,035		
volume dampers	27	ea	115.00	3,105		
make-up air exterior wall louver with motoriz	1	ea	520.00	520		
make-up air exterior wall louver with motoriz	1	ea	1,940.00	1,940		
exterior wall louver with motorized damper f	1	ea	1,940.00	1,940		
access panels	2	ea	205.00	410		
electrical costs for conduit runs	1	ls	1,500.00	1,500		
Sub-total	4,804	sf	2.36 /sf		11,314	

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<b>23   HVAC - Continued</b>						
ATC Controls						
programmable thermostats	9	ea	1,020.00	9,180		(includes conduit / wire) start up
process controls and co sensors	1	ls	6,650.00	6,650		
Sub-total	4,804	sf	3.30 /sf		15,830	
Air & Water Balancing						
air & water balancing/refrigeration piping	1	sum	1,050.00	1,050		
pressure testing						
Sub-total	4,804	sf	0.22 /sf		1,050	
<b>SUB-TOTAL 23   HVAC</b>			55.55 /sf		<b>\$266,875</b>	

<b>26   ELECTRICAL</b>						
Electrical						
ct/meterbase	1	ea	2,808.00	2,808		
600 amp mdp/spd	1	ea	13,676.00	13,676		
200 amp panelboard	1	ea	3,373.50	3,374		
400 amp panelboard	1	ea	4,244.50	4,245		
200 amp ats	1	ea	4,397.25	4,397		
grounding	1	ls	2,093.00	2,093		
coordination/arc flash study	1	ls	3,900.00	3,900		
install 200 amp feeder	10	lf	94.25	943		
install 400 amp feeder	5	lf	172.90	865		
duplex outlets	21	ea	328.25	6,893		
fourplex outlets	10	ea	388.90	3,889		
gfcı outlets	10	ea	345.15	3,452		
wp outlets	2	ea	507.00	1,014		
floorboxes	4	ea	1,092.00	4,368		
120 v j-box	2	ea	341.25	683		
l6-30 it receptacles	2	ea	494.00	988		
1-3" conduit to roof	1	ls	628.88	629		
cord drops	6	ea	377.00	2,262		
home runs/circuiting/supports	1	ls	17,550.00	17,550		
low voltage rough in locations	10	ea	149.50	1,495		
circuit ohd/controls	4	ea	1,820.00	7,280		
circuit air compressor	1	ea	1,885.00	1,885		
circuit shop rh	3	ea	1,098.50	3,296		
circuit ef1	1	ea	975.00	975		
circuit ef2	1	ea	702.00	702		
circuit ef-shop	2	ea	1,163.50	2,327		
circuit ef-compressor room	1	ea	1,690.00	1,690		
circuit fcu	1	ea	1,053.00	1,053		
circuit cu	6	ea	1,183.00	7,098		
circuit erv	2	ea	1,007.50	2,015		
circuit electric wall heater	4	ea	942.50	3,770		
circuit ewh	1	ea	910.00	910		
circuit rcp	1	ea	572.00	572		
Sub-total	4,804	sf	23.54 /sf		113,097	
Lighting						
2x4 fixture	15	ea	392.60	5,889		
lobby recessed fixture	4	ea	1,521.00	6,084		
downlight fixture	6	ea	314.60	1,888		
cable hung linear-4'	2	ea	828.10	1,656		
cable hung linear-16'	2	ea	2,457.00	4,914		

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<b>26   ELECTRICAL - Continued</b>						
Lighting - continued						
vanity fixture	1	ea	392.60	393		
strip fixture	8	ea	327.60	2,621		
shop fixture	22	ea	490.75	10,797		
exit sign	4	ea	305.50	1,222		
exterior wall pac fixture	7	ea	546.00	3,822		
exterior wall sconce fixture	3	ea	741.00	2,223		
emergency batteries	10	ea	195.00	1,950		
lighting circuits/home runs	1	ea	5,915.00	5,915		
switch	6	ea	156.00	936		
switch occ sensor	6	ea	240.50	1,443		
ceiling occ sensor/relay	4	ea	393.25	1,573		
lv switch/relay	10	ea	509.60	5,096		
daylighting sensors	3	ea	513.50	1,541		
lighting control panel/programming	1	ls	3,152.50	3,153		
Sub-total	4,804	sf	13.14 /sf		63,116	
<b>SUB-TOTAL 26   ELECTRICAL</b>				36.68 /sf	<b>\$176,213</b>	
<b>27   COMMUNICATIONS</b>						
Low Voltage						
cat 6 cables/terminations	20	ea	295.75	5,915		
cat 6 cables/terminations-floorboxes	16	ea	362.38	5,798		
cable/install of-waps	3	ea	546.00	1,638		
it room buildout	1	ls	4,459.00	4,459		
conduit/pathways/sleeves	1	ls	1,417.00	1,417		
conference rm av rough in/cable/equipment	1	ea	10,744.50	10,745		
Sub-total	4,804	sf	6.24 /sf		29,972	
<b>SUB-TOTAL 27   COMMUNICATIONS</b>				6.24 /sf	<b>\$29,972</b>	
<b>28   ELECTRONIC SAFETY &amp; SECURITY</b>						
Security & Fire Detection & Alarm						
install fa detection	2	ea	305.50	611		
install fa remote annunciator	1	ea	916.50	917		
install fa pull station	1	ea	318.50	319		
install fa modules/relays	3	ea	526.50	1,580		
install facp	1	ea	396.50	397		
furnish fire alarm devices/equipment/program	1	ls	8,450.00	8,450		
cctv-rough in/cabling/equipment	4	ea	2,957.50	11,830		
card access locations-cable/equipment/program	4	ea	4,023.50	16,094		
security system/programming	1	ls	8,034.00	8,034		
Sub-total	4,804	sf	10.04 /sf		48,232	
<b>SUB-TOTAL 28   ELECTRONIC SAFETY &amp; SECURITY</b>				10.04 /sf	<b>\$48,232</b>	

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Building Estimate	Quantity	Unit	Cost / Unit	Cost	Sub-totals	Comments
<b>31   EARTHWORK</b>						
Excavation & Fill - Building Related						
footing excavation	166	cy	30.00	4,988		
footing backfill	100	cy	35.00	3,491		
prep, level & grade	4,680	sf	1.25	5,850		
6" gravel under slab	108	cy	45.00	4,860		
vapor barrier	5,148	sf	0.60	3,089		
Sub-total	4,804	sf	4.64 /sf		22,278	
<b>SUB-TOTAL 31   EARTHWORK</b>			4.64 /sf		<b>\$22,278</b>	
<b>SUB-TOTAL</b>			393.55	1,890,618	<b>\$1,890,618</b>	
Estimating / Design Contingency			10.00%	189,062		
Index To Construction Start	Fall 2024		6.00%	124,781		@ ± 6% per year
General Conditions / Insurance / Bond			10.50%	231,469		
General Contractor OH & Profit			4.50%	109,617	654,929	34.64%
<b>TOTAL DIRECT CONSTRUCTION COST</b>						
<b>Building Estimate</b>	<b>4,804</b>	<b>sf</b>	<b>\$529.88 /sf</b>		<b>\$2,545,547</b>	
Office Area	2,599	sf				
Shop Area	2,205	sf				

Fleet Canopy Estimate

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Fleet Canopy Estimate	Quantity	Unit	Cost / Unit	Cost	Sub-totals	Comments
<b>Fleet Canopy Estimate</b>						
<b>New Work</b>						
foundation/spread ftgs	8	ea	1,390.00	11,120		
steel columns	2.2	ton	7,800.00	17,160		
steel roof structure	14.4	ton	7,800.00	112,320		assume 8.0 #/sf
metal roofing/deck	3,600	sf	25.00	90,000		
metal fascia trim	300	lf	30.00	9,000		
metal soffit	3,600	sf	20.00	72,000		
gutter	120	lf	15.00	1,800		
schedule 40 pipe downspout, hpc	50	lf	40.00	2,000		
bollards, protect columns	8	ea	850.00	6,800		
paint exposed steel	1	sum	1,930	1,930		
10" doweled concrete pavement	3,600	sf	16.50	59,400		
8" base course	111	cy	45.00	5,000		
stormwater connection pipe to swale	145	lf	65.00	9,425		connect to downspouts
outfall	1	ea	250.00	250		
electrical						
light fixtures	8	ea	945.75	7,566		
lighting circuit	300	lf	14.04	4,212		
lighting control	1	ea	806.00	806		
trenching	70	lf	12.00	840		
Sub-total	3,600	sf	114.34 /sf	411,629		
<b>SUB-TOTAL Fleet Canopy Estimate</b>				411,629	<b>\$411,629</b>	
Estimating / Design Contingency			10.00%	41,163		
Index To Construction Start	Fall 2024		6.00%	27,168		@ ± 6% per year
General Conditions / Insurance / Bond			10.50%	50,396		
General Contractor OH & Profit			4.50%	23,867	142,594	34.64%
<b>TOTAL DIRECT CONSTRUCTION COST</b>						
<b>Fleet Canopy Estimate</b>	<b>3,600</b>	<b>sf</b>	<b>\$153.95 /sf</b>		<b>\$554,223</b>	

Site Work Estimate

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Site Work Estimate	Quantity	Unit	Cost / Unit	Cost	Sub-totals	Comments
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02   EXISTING CONDITIONS						
Site Demolition						
sawcut ac paving	280	lf	\$8.00	\$2,240		at Olson Rd
remove ac paving	560	sf	1.00	560		at Olson Rd
allowance for unknown	1	allow	500.00	500		
haul & disposal	1	sum	500.00	500		
temp barricades, flagging, etc.	1	sum	1,000.00	1,000		
Sub-total	85,066	sf	0.06 /sf		\$4,800	
<b>SUB-TOTAL 02   EXISTING CONDITIONS</b>				0.06 /sf	<b>\$4,800</b>	

31   EARTHWORK						
Clearing & Grubbing						
clear & grub	89,870	sf	0.15	13,481		
tree removal	0	ea	0.00	0		NIC, verify
haul & disposal	1	sum	2,020.00	2,020		
Sub-total	85,066	sf	0.18 /sf		15,501	
Stripping & Stockpiling						
striping & stockpile on-site	2,080	cy	8.00	16,643		assumed 6" depth
plastic sheet cover	1	sum	500.00	500		
Sub-total	85,066	sf	0.20 /sf		17,143	
Grading / Site Excavation & Fill						
mobilization / demobilization, 5%	1	sum	31,700.00	31,700		
construction staking/surveying	1	sum	5,500.00	5,500		
cut	1,997	cy	10.00	19,974		
fill	0	cy	0.00	0		NIC, verify
haul & disposal off-site	1,997	cy	15.00	29,960		
rough grading	65,910	sf	0.35	23,069		
proof rolling	36,465	sf	0.15	5,470		
Sub-total	85,066	sf	1.36 /sf		115,673	
Erosion & Sedimentation Controls						
allowance for work not shown	1	allow	35,000.00	35,000		
maintenance	12	mos	450.00	5,400		
Sub-total	85,066	sf	0.47 /sf		40,400	
<b>SUB-TOTAL 31   EARTHWORK</b>				2.22 /sf	<b>\$188,717</b>	

32   EXTERIOR IMPROVEMENTS						
Base Courses						
10" base course at 5" ac pavement	774.1	cy	45.00	34,835		
2" leveling course at 5" ac pavement	154.8	cy	50.00	7,741		
8" base course at 3" ac pavement	482.9	cy	45.00	21,729		
2" leveling course at 3" ac pavement	120.7	cy	50.00	6,036		
4" base course at 4" conc. pavement	79.7	cy	45.00	3,587		
8" base course at 6" conc. pavement	23.3	cy	45.00	1,049		
4" base course at concrete curbs	41.1	cy	45.00	1,849		
4" base course at concrete curb & gutter	10.8	cy	45.00	486		
geotextile fabric at ac pavement	4,365	sy	1.85	8,074		
Sub-total	85,066	sf	1.00 /sf		85,386	



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Site Work Estimate	Quantity	Unit	Cost / Unit	Cost	Sub-totals	Comments
<b>32   EXTERIOR IMPROVEMENTS - Continued</b>						
<b>Asphalt Paving</b>						
5" ac pavement, fleet areas	627.0	ton	140.00	87,784		20,065 sf
3" ac pavement, prkg lot areas	293.3	ton	140.00	41,068		15,645 sf
patch paving at Olson Rd	280	sf	7.50	2,100		
Sub-total	85,066	sf	1.54 /sf		130,952	
<b>Concrete Pavement</b>						
4" concrete pavement, pedestrian	5,165	sf	10.00	51,650		sidewalks
6" concrete pavement, vehicular	755	sf	12.00	9,060		drive apron, wash bay
concrete steps-on-grade	50	sf	150.00	7,500		
concrete ramp	530	sf	20.00	10,600		
Sub-total	85,066	sf	0.93 /sf		78,810	
<b>Curbs &amp; Gutters</b>						
concrete curb, vertical	1,775	lf	25.00	44,375		
concrete curb & gutter	280	lf	30.00	8,400		
Sub-total	85,066	sf	0.62 /sf		52,775	
<b>Paving Specialties</b>						
bollard, standard	8	ea	850.00	6,800		at shop oh doors
precast concrete wheel stop	13	ea	105.00	1,365		allowance, verify
detectable warning surface	60	sf	40.00	2,400		allowance, verify
pavement markings						
ada logo	2	ea	120.00	240		
diagonal striping	486	sf	3.00	1,458		
parking stall striping	33	ea	25.00	825		
crosswalk striping	145	sf	4.00	580		
ada sign, post & footing	2	ea	350.00	700		
Sub-total	85,066	sf	0.17 /sf		14,368	
<b>Site Furnishings</b>						
bike racks	0	ea	0.00	0		NIC, verify
flag pole	1	ea	7,500.00	7,500		
Sub-total	85,066	sf	0.09 /sf		7,500	
<b>Fences &amp; Gates &amp; Railings</b>						
stair & ramp railings	140	lf	175.00	24,500		
chainlink fence, 6' ht.	530	lf	41.00	21,730		w/privacy slats
black vinyl chainlink fence, 6' ht.	450	lf	56.00	25,200		w/privacy slats
automatic rolling gates, 30' w	3	ea	15,000.00	45,000		w/privacy slats
Sub-total	85,066	sf	1.37 /sf		116,430	
<b>Retaining &amp; Site Walls</b>						
concrete retaining wall, 3' ht., at fleet	93	lf	180.00	16,740		
concrete retaining wall, 3' ht., at entry	28	lf	180.00	5,040		
Sub-total	85,066	sf	0.26 /sf		21,780	
<b>Landscape Irrigation</b>						
planting beds	9,800	sf	1.75	17,150		
stormwater swales	4,400	sf	1.75	7,700		
lawn	15,245	sf	1.00	15,245		
controller system	1	sum	4,500.00	4,500		
Sub-total	85,066	sf	0.52 /sf		44,595	

**Morrow County Transit Facility**

Boardman, Oregon  
Pivot Architecture  
Eugene, Oregon  
SD Probable Cost Estimate 1.0

**ACC Cost Consultants, LLC**

Seth J. Pszczolkowski  
8060 SW Pfaffle Street, Suite 110  
Tigard, Oregon 97223-8489  
Phone: (503) 718-0075 www.archcost.com

Estimate Date: 07-Nov-22  
Document Date: 24-Oct-22  
Print Date: 07-Nov-22  
Print Time: 11:22 AM  
Constr. Start: Fall 2024

Site Work Estimate	Quantity	Unit	Cost / Unit	Cost	Sub-totals	Comments
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32   EXTERIOR IMPROVEMENTS - Continued						
<b>Planting</b>						
planting beds	9,800	sf	4.50	44,100		
stormwater swales	4,400	sf	5.00	22,000		
lawn, seeded	15,245	sf	1.25	19,056		
trees						
small trees	18	ea	275.00	4,950		
large trees	15	ea	350.00	5,250		
establishment maintenance & warranty	1	sum	3,500.00	3,500		
Sub-total	85,066	sf	1.16 /sf		98,856	
<b>SUB-TOTAL 32   EXTERIOR IMPROVEMENTS</b>			7.66 /sf		<b>\$651,452</b>	

33   UTILITIES						
<b>Water Utilities</b>						
2" dom water line	58	lf	45.00	2,610		
6" fire water line	35	lf	75.00	2,625		
precast fire & dom water vault	1	ea	7,500.00	7,500		
6" ddcv	1	ea	10,450.00	10,450		
4" dcva	1	ea	7,150.00	7,150		
meter & vault, 2"	1	ea	4,500.00	4,500		
thrust blocks	4	ea	125.00	500		
tap/connect to existing main	1	sum	2,500.00	2,500		
Sub-total	85,066	sf	0.44 /sf		37,835	
<b>Sanitary Sewerage Utilities</b>						
6" pvc pipe	163	lf	50.00	8,150		
connection to existing	1	ea	2,000.00	2,000		
pothole existing utility	1	ea	750.00	750		
cleanouts, 6"	2	ea	650.00	1,300		
Sub-total	85,066	sf	0.14 /sf		12,200	
<b>Storm Drainage Utilities</b>						
foundation drainage						
perimeter foundation drain pipe	355	lf	15.00	5,325		
site drainage systems						
8" pvc pipe	80	lf	65.00	5,200		connections to swales
catchbasins	8	ea	1,000.00	8,000		
stormwater swales	4,400	sf	8.00	35,200		
outfall	8	ea	250.00	2,000		
Sub-total	85,066	sf	0.66 /sf		55,725	
<b>Natural Gas Distribution</b>						
item	0	sum	0.00	0		NIC, by gas company
Sub-total	85,066	sf	0.00 /sf		0	
<b>Electrical Utilities</b>						
primary conduits 2-4"	260	lf	42.25	10,985		
secondary conduits 3-3"	80	lf	51.32	4,105		
transformer pad	1	ls	2,912.00	2,912		
comm conduits 2-4"	260	lf	42.25	10,985		
60 kw generator/offload	1	ls	47,034.00	47,034		
generator feeder/controls/circuits	80	lf	76.70	6,136		
trenching/boring/backfill	380	lf	50.00	19,000		
parking lot pole/fixture/concrete base	5	ea	5,102.50	25,513		
bollard light/concrete base	8	ea	2,986.75	23,894		

**Morrow County Transit Facility**

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Site Work Estimate	Quantity	Unit	Cost / Unit	Cost	Sub-totals	Comments
<b>33   UTILITIES - Continued</b>						
Electrical Utilities - continued						
lighting circuits	700	lf	16.25	11,375		
gate opener circuits/lv conduit	580	lf	19.96	11,574		
1-4" conduit-future evch	80	lf	22.23	1,778		
3-1" conduit-future evch	100	lf	16.35	1,635		
2-1" conduit-future lighting	280	lf	10.79	3,021		
j-box	1	ea	1,092.00	1,092		
trenching	900	lf	12.00	10,800		
Sub-total	85,066	sf	2.26 /sf		191,839	
<b>SUB-TOTAL 33   UTILITIES</b>			3.50 /sf		<b>\$297,599</b>	
<b>SUB-TOTAL</b>			13.43	1,142,568	<b>\$1,142,568</b>	
Estimating / Design Contingency			10.00%	114,257		
Index To Construction Start	Fall 2024		6.00%	75,410		@ ± 6% per year
General Conditions / Insurance / Bond			10.50%	139,885		
General Contractor OH & Profit			4.50%	66,246	395,798	34.64%
<b>TOTAL DIRECT CONSTRUCTION COST</b>						
<b>Site Work Estimate</b>	<b>85,066</b>	<b>sf</b>	<b>\$18.08 /sf</b>		<b>\$1,538,366</b>	

Alternates

<b>Morrow County Transit Facility</b> Boardman, Oregon Pivot Architecture Eugene, Oregon SD Probable Cost Estimate 1.0	<b>ACC Cost Consultants, LLC</b>	Estimate Date: 07-Nov-22
	Seth J. Pszczolkowski	Document Date: 24-Oct-22
	8060 SW Pfaffle Street, Suite 110	Print Date: 07-Nov-22
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ALTERNATES	Quantity	Unit	Cost / Unit	Cost	Sub-totals	Comments
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01   Radiant Floor Heating, Shop Area							
Alternate One							
mechanical							
boiler and infloor radiant heating	1	sum	63,220.00	63,220			
electrical							
circuit/connect boiler	1	ea	1,053.00	1,053			
circuit/connect pumps	2	ea	877.50	1,755			
Sub-total	4,804	sf	13.74 /sf		66,028		
<b>SUB-TOTAL 01   Radiant Floor Heating, Shop Area</b>					<b>66,028</b>	<b>\$66,028</b>	
Estimating / Design Contingency							
Index To Construction Start	Fall 2024		10.00%	6,603		@ ± 6% per year	
General Conditions / Insurance / Bond			6.00%	4,358			
General Contractor OH & Profit			10.50%	8,084			
			4.50%	3,829	22,874	34.64%	
<b>TOTAL DIRECT CONSTRUCTION COST</b>							
<b>01   Radiant Floor Heating, Shop Area</b>							
	<b>4,804</b>	<b>sf</b>	<b>\$18.51 /sf</b>		<b>\$88,902</b>		

02   Park-n-Ride Parking Lot						
Alternate Two						
construction staking/surveying	1	sum	800.00	800		
cut/excavation	186	cy	10.00	1,858		
haul & disposal off-site	186	cy	15.00	2,787		
rough grading	6,300	sf	0.35	2,205		
proof rolling	5,725	sf	0.15	859		
3" ac pavement, prkg lot areas	107	ton	140.00	15,028		5,725 sf
8" base course	177	cy	45.00	7,951		
2" leveling course	44	cy	50.00	2,209		
geotextile fabric	700	sy	1.85	1,294		
4" concrete pavement, pedestrian	35	sf	10.00	350		
4" base course	0.5	cy	45.00	24		
concrete curb, vertical	263	lf	25.00	6,575		
4" base course	6.1	cy	45.00	274		
diagonal striping	162	sf	3.00	486		
parking stall striping	13	ea	25.00	325		
crosswalk striping	144	sf	4.00	576		
planting beds	540	sf	4.50	2,430		
irrigation	990	sf	1.75	1,733		

**Morrow County Transit Facility**

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ALTERNATES	Quantity	Unit	Cost / Unit	Cost	Sub-totals	Comments
<b>02   Park-n-Ride Parking Lot - Continued</b>						
Alternate Two - continued						
stormwater swale + plantings	450	sf	13.00	5,850		
8" pvc pipe	5	lf	65.00	325		
catchbasins	1	ea	1,000.00	1,000		
outfall	1	ea	250.00	250		
electrical						
pole/fixture/concrete base	1	ea	5,102.50	5,103		
conduit/feeder rough-in	0	lf	0.00	0		included in base estimate
Sub-total	6,300	sf	9.57 /sf		\$60,292	
<b>SUB-TOTAL 02   Park-n-Ride Parking Lot</b>				60,292	<b>\$60,292</b>	
Estimating / Design Contingency			10.00%	6,030		
Index To Construction Start	Fall 2024		6.00%	3,980		@ ± 6% per year
General Conditions / Insurance / Bond			10.50%	7,382		
General Contractor OH & Profit			4.50%	3,496	20,888	34.64%
<b>TOTAL DIRECT CONSTRUCTION COST</b>						
<b>02   Park-n-Ride Parking Lot</b>	<b>6,300</b>	<b>sf</b>	<b>\$12.89 /sf</b>		<b>\$81,180</b>	

lpc



## MORROW COUNTY EMERGENCY MANAGEMENT

110 N Court St  
Heppner, OR 97836  
Phone: (541)676-5605

H Paul Gray  
Emergency Manager

18 January 2023

### Second Quarter activities within Emergency Management

1. Emergency Manager attended the Oregon Emergency Management Association (OEMA) conference in Eugene, Oregon in October. The conference brought together emergency managers throughout Oregon with non-profits, state agencies, and vendors to discuss the past year's disasters, crisis leadership, and other emergency management items.
2. The Natural Hazard Mitigation Plan (NHMP) is continuing between the county and the Department of Land Conservation and Development hosting stakeholders within the county to complete a review of all action items in the last NHMP. The new NHMP is expected to be completed in June, to be sent to the State and FEMA for review.
3. The County Emergency Management Agency completed an evaluated exercise with the Columbia Generating Station in October. This exercise brought together Oregon and Washington Counties with the State Department of Energy agency's involvement.
4. Monthly Interregional Emergency Manager meetings continue with all Eastern Oregon Counties.
5. Emergency Manager attended the Oregon State Sheriff's Association (OSSA) conference in Bend, Oregon in December. This conference brought together law enforcement with their emergency managers to discuss policies and program management of county emergency management programs.

H Paul Gray