



# **CROOK COUNTY WORK SESSION AGENDA**

**Wednesday, February 12, 2025 at 9:00 am**

**Crook County Administration Conference Room I 203 NE Court St. I  
Prineville OR**

Members of the public and media are welcome to attend in person or via Zoom: Phone: 1-253-215-8782; Meeting ID: 962 4214 4333; Passcode: 970900

## **PUBLIC COMMENT**

## **DISCUSSION**

### **1. Introduction of Dan and Dusty Stenkamp of Muck Septic to County Administration**

Requester: Jacquie Davis  
Landfill Manager

### **2. Introduction of Reaza Hacker and 4-H Program Update**

Requester: Rebecca Keegan  
Extension Manager

### **3. Ag Extension: Mid Year Budget Presentation**

Requester: Rebecca Keegan  
Extension Manager

### **4. Bowman Museum: Mid Year Budget Presentation**

Requester: Sean Briscoe  
Museum Director

### **5. Annual review of recommended updates to Crook County Fiscal Policies from Finance Committee**

Requester: Christina Haron  
Finance Director

### **6. Employee Promotion from DDA I to DDA II**

Requester: Kari Hathorn  
District Attorney

### **7. Sheriff's Office Update: Annual Review and January Comparative Statistics**

Requester: Bill Elliott

## MANAGER REPORT

### 8. Letter - Audit of Financial Statements

## COMMISSIONER UPDATES

### 9. Letter of Support - Senate Bill 777

### 10. Letter of Objection - Senate Bill 747

## EXECUTIVE SESSION

The Crook County Board of Commissioners will now meet in executive session under ORS 192.660(2)(d) To conduct deliberations with persons designated by the governing body to carry on labor negotiations; and ORS 192.660(2)(h) Consulting with Counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed.

Representatives of the news media and designated staff shall be allowed to attend the executive session, except for ORS 192.660(2)(d)\* All other members of the audience are asked to leave the room. Representatives of the news media are specifically directed not to report on any of the deliberations during the executive session, except to state the general subject of the session as previously announced. No decision may be made in executive session. At the end of the executive session, we will return to open session and welcome the audience back into the room.

- 11. **ORS 192.660(2)(h) Consulting with Counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed.**
- 12. **ORS 192.660(2)(d) To conduct deliberations with persons designated by the governing body to carry on labor negotiations.**

## NOTICE AND DISCLAIMER

The Crook County Board of Commissioners is the governing body of Crook County, Oregon, and holds work sessions to deliberate upon matters of County concern. As part of its efforts to keep the public apprised of its activities, the Crook County Board of Commissioners has published this PDF file. This file contains the material to be presented before the County Board of Commissioners for its next scheduled work session.

Please note that while County staff members make a dedicated effort to keep this file up to date, documents and content may be added, removed, or changed between when this file is posted online and when the County Board of Commissioners meeting is held. The material contained herein may be changed at any time, with or without notice.

PURPOSE, OR FOR ANY OTHER MATTER. THE COUNTY IS NOT RESPONSIBLE FOR POSSIBLE ERRORS, OMISSIONS, MISUSE, OR MISINTERPRETATION.

Please also note that this file does not contain any material scheduled to be discussed at an executive session, or material the access to which may be restricted under the terms of Oregon law.

If you are interested in obtaining additional copies of any of the documents contained herein, they may be obtained by completing a Crook County Public Records Request form. Request forms are available on the County's website or at the County Administration office at 203 NE Court Street, in Prineville.

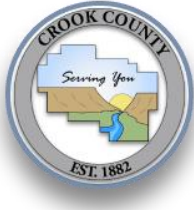
### **Additional Items**

Additional items may be discussed that arise too late to be included as a part of this notice. For information about adding agenda items, please contact the County Administration office at 447-6555. Assistance to handicapped individuals is provided with advance notice.

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Contact: Brian Barney (brian.barney@crookcountyor.gov (541) 447-6555) | Agenda published on 02/05/2025 at 3:54 PM

## AGENDA ITEM REQUEST



**Date:**

**Meeting date desired:**

**Subject:**

**Background and policy implications:**

**Budget/fiscal impacts:**

**Requested by:**

**Presenters:**

**Legal review (only if requested):**

**Elected official sponsor (if applicable):**

/

## AGENDA ITEM REQUEST



**Date:**

January 31, 2025

**Meeting date desired:**

February 12, 2025

**Subject:**

Introduction 4H Program update

**Background and policy implications:**

**Budget/fiscal impacts:**

None

**Requested by:**

Rebecca Keegan Crook County Extension  
rebecca.keegan@oregonstate.edu 541-447-6228

**Presenters:**

Reaza Hacker

**Legal review (only if requested):**

N/A

**Elected official sponsor (if applicable):**

N/A

# 2025 Crook County 4-H Project Enrollments

From the Prineville Picassos to the Pork & Beans Hog Club, we have almost 500 youth enrolled in 43 clubs in Crook County 4-H.

They are learning life and career skills through dozens of 4-H projects:

<b>123</b> Swine	<b>46</b> Sheep	<b>60</b> Rabbits
<b>43</b> Horse & Pony	<b>63</b> Meat & Dairy Goats	<b>89</b> Beef & Dairy Cattle
<b>58</b> Poultry	<b>33</b> Arts	<b>35</b> Archery & Shotgun
<b>20</b> Fiber Arts	<b>34</b> Foods & Canning	<b>14</b> Teen & Jr Leaders

*... and much, much more!*



**Reaza Hacker**

4-H Program Coordinator,  
OSU Extension, Crook County

541-447-6228  
[beav.es/crook4h](http://beav.es/crook4h)  
[reaza.hacker@oregonstate.edu](mailto:reaza.hacker@oregonstate.edu)





# 4-H Cloverbuds need you!

Cloverbud Clubs offer a taste of 4-H to children ages 5–8, with programs and activities designed to best serve their age group. We have plenty of Cloverbuds in Crook County looking for a Club to call home!



Cloverbuds participate in all the fun of 4-H, but they do not compete or manage livestock.

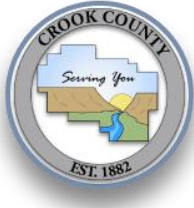
**CONTACT THE CROOK COUNTY OSU EXTENSION OFFICE TO  
START A CLOVERBUD CLUB!**

**REAZA.HACKER@OREGONSTATE.EDU**

**541-447-6228**



## AGENDA ITEM REQUEST



**Date:**

**Meeting date desired:**

**Subject:**

**Background and policy implications:**

**Budget/fiscal impacts:**

**Requested by:**

**Presenters:**

**Legal review (only if requested):**

**Elected official sponsor (if applicable):**

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# FY25 MID-YEAR PRESENTATION | Status Update on Projects/Priorities

Department:

**Completed as Planned:**

**Currently in Process (+ expected completion date):**

**Beginning before June 30:**

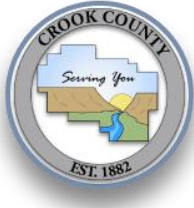
**Planning for Next Fiscal Year:**

**Challenges Impacting Core Services:**

**Potential Staffing Requests/Changes:**

*(Indicate if for Core Services or Add'l Services)*

## AGENDA ITEM REQUEST



**Date:**

**Meeting date desired:**

**Subject:**

**Background and policy implications:**

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# FY25 MID-YEAR PRESENTATION | Status Update on Projects/Priorities

Department:

**Completed as Planned:**

**Currently in Process (+ expected completion date):**

**Beginning before June 30:**

**Planning for Next Fiscal Year:**

**Challenges Impacting Core Services:**

**Potential Staffing Requests/Changes:**

*(Indicate if for Core Services or Add'l Services)*



## Agenda Item Request

**Date:**

*January 27, 2025*

**Meeting date desired:**

*February 12, 2025 work session and February 19, 2025 regular meeting*

**Subject:**

*Annual review of recommended updates to Crook County Fiscal Policies from Finance Committee – see attached redline*

**Background and policy implications:**

*The financial policies are included in the budget document and are designed to establish guidelines for the fiscal stability of the County. The scope of these policies generally spans, among other issues, accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, expenditure control, asset management, cash and investment management, and planning concepts, debt financing and pension funding.*

**Budget/fiscal impacts:**

*Guides budgetary and financial decisions across the County. Edits were made to strike out County Court and insert Board of Commissioners, update County Judge to Board of Commissioners Chair or County Manager, update minimum net working capital for the Landfill and Crook County Road Agency, refer grant funding requirements to the Crook County Code and add additional language to better describe when assets and improvements are capitalized.*

**Requested by:**

*Christina Haron, CPA, Crook County Finance Director*

[christina.haron@crookcountyor.gov](mailto:christina.haron@crookcountyor.gov)

**Presenters:**

*Christina Haron, CPA, Crook County Finance Director*

**Legal review (only if requested):**

*NA*

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## A. EXECUTIVE SUMMARY

Crook County has an important responsibility to its citizens to protect and manage public funds to ensure the sustainable provision of services desired by the County's citizens. The following financial policies are designed to establish guidelines for the fiscal stability of the County. The scope of these policies generally spans, among other issues, accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, expenditure control, asset management, cash and investment management, and planning concepts, debt financing and pension funding in order to:

- Demonstrate to the citizens of Crook County, the investment community, and the bond rating agencies that the County is committed to strong fiscal operations and to the preservation of its ability to provide the financial stability to navigate through economic downturns and respond to the changing needs of the community;
- Provide an adequate financial foundation to sustain a sufficient level of County services to the community delivered in a cost effective and efficient manner;
- Present fairly and with full disclosure the financial position and results of operations of the County and its special districts in conformity to Generally Accepted Accounting Principles (GAAP); and
- Determine and demonstrate compliance with finance-related legal and contractual issues in accordance with provisions of the Oregon Revised Statutes and Administrative Rules, federal legislation, agreements and other contractual documents.

These policies apply to all financial operations of Crook County and all other entities governed by the Crook County Board of Commissioners.

## B. FINANCIAL PLANNING AND BUDGETING POLICIES

### B1. Oregon Budget Law

In accordance with Oregon Budget Law, Crook County adopts a balanced budget by individual fund and in total.

For each fund, total resources, consisting of beginning net working capital, current year revenues and other resources, equal total requirements, which includes personnel, materials and services, capital outlay, debt service, transfers, contingencies, unappropriated ending fund balances, and reserves for future expenditures.

Additionally budget appropriations are made in accordance with Oregon Budget Law at the department, category or program level.

### B2. Budget Process

The County's annual budgeting process engages management, advisory boards, the Budget Committee, the County Board of Commissioners as well as public comment received throughout the year so that major policy issues, department goals and objectives are identified, reconciled, and aligned with County Board of Commissioners goals and objectives. The reconciled and aligned goals and objectives are incorporated into the annual budget with resources directed to achieve the goals.

The proposed budget is presented to the Budget Committee in public meetings held in the spring of each year. The Budget Committee approves the budget, property tax rate for operations and levy amount for any general obligation debt, with amendments to address issues identified during the budget review process including those raised by the public.

The County Board of Commissioners, at a public meeting in prior to July 1, and after a public hearing,

adopts the budget, property tax rate for operations and levy amount for any general obligation debt, with amendments, limited to ten percent in each fund, to address items raised by the public, themselves, or subsequent emerging items.

The adopted budget is a living document for the fiscal year, meaning it may be amended throughout the year to address emerging opportunities, risks and/or changes in conditions.

### B3. Budget Adjustments

All budget adjustment requests will be submitted to the Finance Department for analysis. The County's Financial Officer will determine the need for the adjustment and, if necessary, prepare the resolution and any required public notices for the proposed adjustment for County Board of Commissioners consideration to ensure compliance with budget laws.

### B4. Net Working Capital (Contingency)

In order to maintain a prudent level of financial resources to avoid reducing service levels, borrowing between funds during the fiscal year, increasing fees, and/or raising taxes (i.e. voter-approved local option levy) due to revenue shortfalls and unforeseeable one-time expenditures, the minimum net working capital balances, as of the beginning and end of each fiscal year, will be determined and established by the Finance Director. Net working capital indicates funds readily available to meet current expenditures.

The determined minimum balances and actual and/or estimated amounts will be reported in the budget document and quarterly financial reports. In the event net working capital falls below the established thresholds, the Finance Director shall provide the County Board of Commissioners for Board of Commissioners approval a plan to restore compliance.

## Crook County Fiscal Policies

The following table summarizes the minimum net working capital for each fund:

FUND	PERIOD TO FUND*	FUNDING SOURCES, COMMENTS
<b>Operating Funds</b>		
General	5 months	Property tax funded
Road	12 months	Major capital improvement risk
Sheriff's Office <u>(excluding Parole &amp; Probation)</u>	5 months	Property tax funded
<u>Parole &amp; Probation</u>	<u>3 months</u>	<u>Quarterly state funding</u>
Community Development	18 months	Volatile activity, 100% fee supported
Health Services	4 months	Federal, state, and local funding excluding pass-through funding
Library	5 months	Property tax funded
Veterans Services	3 months	State and local funding
Special Transportation	3 months	State and federal funding
Video Lottery	3 months	Quarterly state funding
Surveyor	6 months	100% fee-funded services
Tourism	3 months	Quarterly local funding
Fairgrounds	3 months	Diversified local funding
Landfill	3 months + \$4.28 million	100% fee-funded services; 3 mos operating, \$4.28M+ for post closure liability and \$250k for capital repair
Weed Control	6 months	Federal and local funding, 100% fees
Airport	6 months	Federal, state, and local funding
Facilities	3 months	Internal service funding
<b>Other Funds</b>		
Clerk Special Revenue	None	Local funding
Taylor Grazing	None	Non-operational federal funding
Title III	None	Non-operational federal funding
Risk Management	<u>None 6 months</u>	Internal service funding
Community College Edu Center	None	Funded per agreement
Crooked River Watershed	None	Pass-through activity
Capital Asset Reserve	None	Emergency and opportunities fund
Capital Projects	None	Capital projects fund
Debt Service	None	Debt service fund
<b>County Special Districts</b>		
OSU Extension	5 months	Property tax funded
Historical Society (Museum)	5 months	Property tax funded
Crook County Road Agency	None	Pass-through activity



\* Period to fund is calculated based upon -average of budgeted Personnel, budgeted Materials & Services, budgeted Debt Service, and 20% of budgeted Capital Outlay expenditures for the current fiscal year.

## B5. Long-Range Planning

Each year the County will update resource and requirement forecasts for major operating funds for the next five years, including an updated five-year Capital Improvement Plan (CIP) for all capital equipment, vehicles, transportation improvements, landfill improvements, fairground facilities, and building improvements (see also B7 below). The forecasts will be included in the annual budget to facilitate budget decisions and strategic planning, based on a multi-year perspective.

## B6. Budget Awards Program

The County will submit its annual budget to the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Awards Program in order to hold a best practices standard of preparing budget documents of the very highest quality.

## B7. Capital Assets and Improvements

The County's asset capitalization policy is to capitalize and depreciate assets greater than \$10,000 with a useful life beyond one year and repairs or maintenance greater than \$10,000 that extend the useful life of the asset beyond one additional year. Capital assets or repairs costing less than \$10,000 or having a useful life or increasing useful life of one year or less will be treated as operating expenditures.

Annually, the County will approve a five-year Capital Improvement Plan (CIP), congruent with the adoption of its budget, starting with the Fiscal Year 2024 budget. The CIP shall provide details on each capital project: its estimated costs, sources of financing and a description, including a statement identifying the needs, conditions, and circumstances that have caused the project's creation, as well as the expected results if the project is approved and

implemented or if no action is taken.

## C. FINANCIAL REPORTING POLICIES

### C1. Accounting

The County's accounting systems and financial reports will be in conformance with all state and federal laws, generally accepted accounting principles (GAAP), as well as standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

### C2. Internal Controls

Financial systems, procedures and processes will maintain internal controls to monitor revenues, expenditures, program performance, and grant requirements on an ongoing basis.

### C3. Annual Audit

An annual audit will be performed by an independent public accounting firm, licensed as a municipal auditor, with an audit opinion to be included with the County's published annual financial report.

### C4. Annual Financial Report

The annual financial report shall demonstrate compliance with finance-related legal and contractual provisions, including disclosures in sufficient detail to minimize ambiguities and potential for misleading inference.

The County's annual financial report will be provided as required to stakeholders to enable them to make informed decisions and it will also be posted on the County's website.

As a continuing disclosure requirement, the annual financial report will be provided via electronic submission to the Electronic Municipal Securities Rulemaking Board (EMMA).

## C5. Quarterly Financial Reports

The Finance Department will collaborate with all County departments, to prepare quarterly financial reports that will include unaudited comparisons of actual to budget, with updated full-year estimates of revenue and expenditures. The report will also include narrative highlighting progress made on goals and other initiatives, including explanation to any material changes to delivery of budgeted activity and revenue or expenditures. These reports will be posted to the County's website.

## C6. Financial Accounting Activity

The Finance Department will oversee the County's enterprise resource planning (ERP) financial systems and perform financial transactional activity, including review and adjustments, reconciliations, and allocations. ERP information will be accounted for timely and accurately, with daily posting and review of transactions. Inquiry and transactional access to ERP information and systems will be available, consistent with internal control protocols, to all Board of Commissioners, elected officials, management, and authorized staff to facilitate oversight, accountability, and timely decision making.

## D. REVENUE POLICIES

### D1. Revenue Diversification

The County will diversify-diversify its revenue streams to reduce reliance on property taxes and potential negative implications to service delivery resulting from fluctuations in revenue sources.

### D2. Property Taxes

The County's general operating levy will be used primarily to fund the Sheriff's Office, Library, Clerk's office, Assessor's office, District Attorney's office, Juvenile Services, Health Services, Veterans Services, the Fairgrounds,

and the Historical Society. Additionally, property taxes may be utilized to support voter-approved debt for capital items.

### D3. Fees and Charges

User fees and charges will be established for services that benefit specific individuals or organizations. The amount of individual fees will be established at amounts that do not exceed the full cost of delivering a service. The County will annually review and adjust all fees, licenses, permits, fines, and other miscellaneous charges in conjunction with the budget process. Factors for fee or charge adjustments will include the impact of inflation, the cost of federal and state mandates, gained efficiencies, and updates/revisions to rate setting methodologies.

### D4. Billing Rates

The County shall establish billing rates for its employees and capital equipment, including vehicles. The rates will be determined on a full-cost recovery basis. These rates will be charged to internal and external customers as incurred.

### D5. Collection Policy

The County shall timely pursue collection of delinquent accounts. Interest may be charged on past due accounts, and when so charged the rate shall be at statutory rates unless another rate is imposed by agreement or statute. When necessary, the County may discontinue service, present a case at small claims Board of Commissioners, send accounts to collection agencies, foreclose on property, assign liens, and use other methods of collection, such as imposing penalties, collection fees, and late charges.

### D6. Use of One-Time Revenue

Generally, one-time revenue shall be directed to non-recurring capital requirements, debt

retirement, contribution to capital reserves, contribution to PERS unfunded liability or other liability, and other non-recurring expenses. One-time revenue shall not be used to fund ongoing operations, unless the County, in the context of a multi-year financial plan, chooses to address funding gaps and other operating requirements with future funding to sustain those operations identified and documented.

## D7. Use of Unpredictable Revenue

Revenue of a limited or undefined term will generally be used for capital projects or one-time operating expenditures to ensure that no ongoing service programs are lost when such revenue is reduced or discontinued.

## D8. Pursuit of Grant Funding

Grants are generally contributions from one government to another, usually for a specific purpose. Grants may come with matching fund and/or other requirements. Grants will be approved consistent with the County's Purchasing Rules and Procedures as described in Crook County Code 3.12.

Additionally, all potential grants that require matching funds, on-going resource requirements, or include new or additional continuing compliance requirements shall be evaluated and considered before submittal of the application. ~~The evaluation shall be overseen and/or performed by the Finance Director in collaboration with the receiving department.~~

## D9. Revenue Estimates

Revenue will be estimated annually in the budget process in a conservative manner using objective and analytical approaches, with five-year forecasts as noted above. Forecasts of current year revenue will be updated quarterly as noted in B5 above.

## E. EXPENDITURE POLICIES

E1. Expenditures will be controlled through appropriate internal controls and procedures. Management must ensure expenditures comply with the adopted budget. Department directors, managers, or division managers will be responsible for the administration of their department/division budget(s). This includes accomplishing the goals and objectives incorporated into the budget and monitoring each department/division budget for compliance with spending limitations.

E2. The County Board of Commissioners Chair will administer expenditure control at the category or divisional level. Additionally, the County Board of Commissioners Chair may give authorization to mandate expenditure control down to any line-item level. Expenditures anticipated to be in excess of these levels will require County Board of Commissioners approval.

E3. All purchases of goods and services must comply with the County's purchasing policies, guidelines, and procedures, as well as with state and federal laws and regulations.

E4. All compensation planning and collective bargaining will include analyses of the total cost of compensation, which includes but is not limited to analysis of salary increases, health benefits, pension contributions, and other fringe benefits.

E5. The County uses internal service charges to account for services provided by one department to other departments on a cost-recovery basis.

The departments providing internal services include Administration/County Board of Commissioners, Facilities, Finance, GIS, Human Resources, Information Technology, and Legal Counsel.

Goals of an internal service charge include but are not limited to the following:

- a. To improve operational efficiency and effectiveness.
- b. To enhance accountability and transparency of administrative and related overhead costs.
- c. To measure the full cost of providing services for the purpose of fully recovering that cost through fees or charges to user departments.

E6. County staff are to make every effort to control expenditures to ensure County services and programs provided to its citizens and taxpayers are cost effective and efficient. Expenditures that will reduce future costs will be encouraged.

## F. CASH MANAGEMENT POLICIES

### F1. Investments

County funds will be invested in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order. The County will conform to all state and local statutes governing the investment of public funds and to the County's investment policy. The County's investment policy shall be approved by the State of Oregon Short-Term Fund Board as required and reviewed by the County Board of Commissioners annually, or as otherwise needed.

### F2. Banking Services

The County will periodically review its banking services (no less than every five years). If fees and/or services of the existing banking relationships are not meeting expectations and/or pricing of competitors is materially less than present relationships, the County will seek requests for proposals for banking services.

### F3. Annual Validation of County Bank Accounts

Each year a letter is to be mailed to all banking institutions operating within Crook County to validate that the only Crook County accounts, listing Crook County or a Crook County department as the owner of the account and utilizing the County's federal identification number, are those accounts that have been approved by the County Board of Commissioners and request that each bank notify the County of any accounts in operation within their financial institutions that are not on the approved list.

### F4. Authorization and Management

The County Board of Commissioners shall by action of the Board of Commissioners authorize all bank accounts and authorized signatories to those bank accounts. The Finance Director shall manage all banking and investment related services for the County.

### F5. Credit/Purchase Cards

The Finance Director, in consultation with the Board of Commissioners Chair, is authorized to set up credit/ purchase cards for County staff as requested, consistent with purchasing limitations.

### F6. Internal Controls and Performance Auditing Policies

Employees in the public sector are responsible to the taxpayers for how public resources are used and must perform their duties in compliance with law, policy, and established procedures. In order to provide citizens with an objective and independent appraisal of County government, the County will maintain an independent audit program to evaluate and report on the financial condition, the accuracy of financial record keeping, compliance with applicable laws, policies, guidelines and procedures, and efficiency and effectiveness of operations.

## G. DEBT POLICIES

G1. The Finance Director is responsible to structure all debt issuances and oversees the on-going management of all County debt including general obligations, lease purchase agreements, revenue bonds, full faith and credit bonds, promissory notes, equipment financing agreements and any other contractual arrangements that obligate the County to make future principal and interest payments.

G2. No debt will be issued for which a sufficient specifically identified revenue source(s) is(are) available for repayment. The Finance Director shall prepare an analysis of the source(s) of repayment prior to issuance of any debt.

G3. When issuing long-term debt, the County will ensure that debt is only incurred when necessary and when all of the following conditions are met:

- a. For capital improvements too large to be financed from current resources,
- b. The useful life of a financed improvement must exceed the life of the related debt,
- c. The benefits of financing exceed the cost of borrowing, and
- d. Operating costs related to capital improvements are adequately considered, forecasted, and matched with corresponding revenue before debt is issued.

G4. The County will manage and administer its long-term debt in compliance with the restrictions and limitations of state law with regard to bonded indebtedness for counties as outlined in the Oregon Revised Statutes.

The statutes outline the processes for public hearings, public notice and bond elections, as well as provision for the issuance and sale of bonds and restrictions on the use of those bond proceeds.

These statutory restrictions establish legal limitations on the level of limited tax and general obligation bonded debt which can be issued by the County (limit of 1% and 2% of the real market value of all taxable property, respectively).

All bond issuances and promissory notes will be authorized by resolution of the County Board of Commissioners.

G5. The County will not use long-term debt to fund current operations, to balance the budget, or to fund projects that can be funded from current resources. The County may use short-term debt or interfund loans as permitted by law to cover temporary cash flow needs resulting from a delay in grant proceeds or other revenues and delay in the issuance of long-term debt.

G6. The County will, through prudent financial management and budgeting practices, strive to maintain or enhance its Moody's or S&P credit ratings for full faith and credit debt and for general obligation debt.

G7. The County will ensure that adequate procedures are in place to meet the post issuance obligations of borrowers to report periodic financial information and to disclose certain events of interest to bond holders in a timely manner.

## H. PENSION FUNDING POLICIES

H1. The County will use its best efforts to fund its pension obligations in an equitable and sustainable manner.

H2. The County participates in the Oregon Public Employees Retirement System (PERS) as an Employer within the State and Local Government Rate Pool. The following principles and objectives shall guide the County:

- a. PERS provides no less than biennially an actuarially determined contribution rate (ADC) to serve as the basis for minimum contributions.
- b. The County will prepare a PERS rate stabilization plan during on or before the end of Fiscal Year 2028~~6~~ to more equitably fund PERS costs on a sustainable basis and update annually thereafter, with a goal of ensuring its funding status is between 90% and 110% of its actuarially determined liability.

H3. To continue the County's accountability and transparency, the County will communicate all of the information necessary for assessing the County's progress toward meeting its pension funding objectives periodically, but no less than annually.

## I. MANAGEMENT OF FISCAL POLICIES

- 11. Fiscal policies and changes in policies shall be approved by the County Board of Commissioners and adopted by resolution after a public hearing is held. The approval may be inclusive of the annual budget adoption process and the associated resolutions to that process.
- 12. The Finance Director or designee shall prepare a report explaining the substantive impact of all changes recommended and their impact on the County's operations, service levels, and/or finances.
- 13. The Finance Committee shall review the County's fiscal policies annually and shall provide recommended changes to the County Manager for consideration. ~~The Finance Committee shall consist of the County Treasurer (or Designee), Finance Director (or Designee) and one other member appointed by the County Manager.~~

- 14. The County Board of Commissioners Chair shall implement fiscal policies and monitor compliance.
- 15. If the County Board of Commissioners Chair discovers a material deviation from policy, it shall be reported in writing to the County Board of Commissioners in a timely manner.
- 16. As a part of the County's annual budget document, the County ~~Judge's Board of~~ Commissioner Chair's budget message shall identify the following:
  - a. All major changes in policy since the previous budget year,
  - b. Any material variations from policy in the ensuing year's budget, and
  - c. Funds that do not meet reserve requirements, along with the developed plan to restore the reserves to the desired levels.

## J. DEFINITION OF TERMS

### **Budget Committee**

A committee consisting of the three County Commissioners and an equal number of citizen members appointed by the County Board of Commissioners.

### **Capital Improvement Plan (CIP)**

The CIP is a schedule of capital projects including estimated cost and timing. There is a separate CIP for each major infrastructure system in the County, such as roads, landfill, airport, jail, information technology, County facilities, and vehicles.

### **Category level**

For budget control purposes, categories include personnel services, materials and services, capital outlay, debt service, transfers, contingency, reserves, and unappropriated.

### **Debt Coverage Ratio (DCR)**

Represents the ratio of net revenues available to pay scheduled debt service. A ratio of 1.0 reflects



“net revenues” equal to scheduled debt service. A ratio greater than 1.0 reflects net revenues in excess of scheduled debt services and a ratio less than 1.0 indicates net revenue is less than scheduled debt service.

### **Divisional level**

For budget control purposes, divisional level would include the jail within the Sheriff’s Office. Other divisions may include the building and electrical divisions within the Community Development Department.

### **Government Finance Officers Association (GFOA)**

The national finance officers’ organization whose

purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices, while promoting their use through education, training, facilitation of member networking, and leadership.

### **Net Working Capital**

Net working capital indicates funds readily available to meet current expenditures. Formula: Current assets - Current liabilities = Net working capital

### **Oregon Revised Statutes (ORS)**

Oregon’s compilation of state laws including rules of civil procedure.



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## A. EXECUTIVE SUMMARY

Crook County has an important responsibility to its citizens to protect and manage public funds to ensure the sustainable provision of services desired by the County's citizens. The following financial policies are designed to establish guidelines for the fiscal stability of the County. The scope of these policies generally spans, among other issues, accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, expenditure control, asset management, cash and investment management, and planning concepts, debt financing and pension funding in order to:

- Demonstrate to the citizens of Crook County, the investment community, and the bond rating agencies that the County is committed to strong fiscal operations and to the preservation of its ability to provide the financial stability to navigate through economic downturns and respond to the changing needs of the community;
- Provide an adequate financial foundation to sustain a sufficient level of County services to the community delivered in a cost effective and efficient manner;
- Present fairly and with full disclosure the financial position and results of operations of the County and its special districts in conformity to Generally Accepted Accounting Principles (GAAP); and
- Determine and demonstrate compliance with finance-related legal and contractual issues in accordance with provisions of the Oregon Revised Statutes and Administrative Rules, federal legislation, agreements and other contractual documents.

These policies apply to all financial operations of Crook County and all other entities governed by the Crook County Board of Commissioners.

## B. FINANCIAL PLANNING AND BUDGETING POLICIES

### B1. Oregon Budget Law

In accordance with Oregon Budget Law, Crook County adopts a balanced budget by individual fund and in total.

For each fund, total resources, consisting of beginning net working capital, current year revenues and other resources, equal total requirements, which includes personnel, materials and services, capital outlay, debt service, transfers, contingencies, unappropriated ending fund balances, and reserves for future expenditures.

Additionally budget appropriations are made in accordance with Oregon Budget Law at the department, category or program level.

### B2. Budget Process

The County's annual budgeting process engages management, advisory boards, the Budget Committee, the County Board of Commissioners as well as public comment received throughout the year so that major policy issues, department goals and objectives are identified, reconciled, and aligned with County Board of Commissioners goals and objectives. The reconciled and aligned goals and objectives are incorporated into the annual budget with resources directed to achieve the goals.

The proposed budget is presented to the Budget Committee in public meetings held in the spring of each year. The Budget Committee approves the budget, property tax rate for operations and levy amount for any general obligation debt, with amendments to address issues identified during the budget review process including those raised by the public.

The County Board of Commissioners, at a public meeting in prior to July 1, and after a public hearing,

adopts the budget, property tax rate for operations and levy amount for any general obligation debt, with amendments, limited to ten percent in each fund, to address items raised by the public, themselves, or subsequent emerging items.

The adopted budget is a living document for the fiscal year, meaning it may be amended throughout the year to address emerging opportunities, risks and/or changes in conditions.

### B3. Budget Adjustments

All budget adjustment requests will be submitted to the Finance Department for analysis. The County's Financial Officer will determine the need for the adjustment and, if necessary, prepare the resolution and any required public notices for the proposed adjustment for County Board of Commissioners consideration to ensure compliance with budget laws.

### B4. Net Working Capital (Contingency)

In order to maintain a prudent level of financial resources to avoid reducing service levels, borrowing between funds during the fiscal year, increasing fees, and/or raising taxes (i.e. voter-approved local option levy) due to revenue shortfalls and unforeseeable one-time expenditures, the minimum net working capital balances, as of the beginning and end of each fiscal year, will be determined and established by the Finance Director. Net working capital indicates funds readily available to meet current expenditures.

The determined minimum balances and actual and/or estimated amounts will be reported in the budget document and quarterly financial reports. In the event net working capital falls below the established thresholds, the Finance Director shall provide the County Board of Commissioners for Board of Commissioners approval a plan to restore compliance.

## Crook County Fiscal Policies

The following table summarizes the minimum net working capital for each fund:

FUND	PERIOD TO FUND*	FUNDING SOURCES, COMMENTS
<b>Operating Funds</b>		
General	5 months	Property tax funded
Road	12 months	Major capital improvement risk
Sheriff's Office (excluding Parole & Probation)	5 months	Property tax funded
Parole & Probation	3 months	Quarterly state funding
Community Development	18 months	Volatile activity, 100% fee supported
Health Services	4 months	Federal, state, and local funding excluding pass-through funding
Library	5 months	Property tax funded
Veterans Services	3 months	State and local funding
Special Transportation	3 months	State and federal funding
Video Lottery	3 months	Quarterly state funding
Surveyor	6 months	100% fee-funded services
Tourism	3 months	Quarterly local funding
Fairgrounds	3 months	Diversified local funding
Landfill	3 months + \$4.28 million	100% fee-funded services; 3 mos operating, \$4.28M+ for post closure liability and \$250k for capital repair
Weed Control	6 months	Federal and local funding, 100% fees
Airport	6 months	Federal, state, and local funding
Facilities	3 months	Internal service funding
<b>Other Funds</b>		
Clerk Special Revenue	None	Local funding
Taylor Grazing	None	Non-operational federal funding
Title III	None	Non-operational federal funding
Risk Management	None	Internal service funding
Community College Edu Center	None	Funded per agreement
Crooked River Watershed	None	Pass-through activity
Capital Asset Reserve	None	Emergency and opportunities fund
Capital Projects	None	Capital projects fund
Debt Service	None	Debt service fund
<b>County Special Districts</b>		
OSU Extension	5 months	Property tax funded
Historical Society (Museum)	5 months	Property tax funded
Crook County Road Agency	None	Pass-through activity

\* Period to fund is calculated based upon average of budgeted Personnel, budgeted Materials & Services, budgeted Debt Service, and 20% of budgeted Capital Outlay expenditures for the current fiscal year.

## B5. Long-Range Planning

Each year the County will update resource and requirement forecasts for major operating funds for the next five years, including an updated five-year Capital Improvement Plan (CIP) for all capital equipment, vehicles, transportation improvements, landfill improvements, fairground facilities, and building improvements (see also B7 below). The forecasts will be included in the annual budget to facilitate budget decisions and strategic planning, based on a multi-year perspective.

## B6. Budget Awards Program

The County will submit its annual budget to the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Awards Program in order to hold a best practices standard of preparing budget documents of the very highest quality.

## B7. Capital Assets and Improvements

The County's asset capitalization policy is to capitalize and depreciate assets greater than \$10,000 with a useful life beyond one year and repairs or maintenance greater than \$10,000 that extend the useful life of the asset beyond one additional year. Capital assets or repairs costing less than \$10,000 or having a useful life or increasing useful life of one year or less will be treated as operating expenditures.

Annually, the County will approve a five-year Capital Improvement Plan (CIP), congruent with the adoption of its budget, starting with the Fiscal Year 2024 budget. The CIP shall provide details on each capital project: its estimated costs, sources of financing and a description, including a statement identifying the needs, conditions, and circumstances that have caused the project's creation, as well as the expected

results if the project is approved and implemented or if no action is taken.

## C. FINANCIAL REPORTING POLICIES

### C1. Accounting

The County's accounting systems and financial reports will be in conformance with all state and federal laws, generally accepted accounting principles (GAAP), as well as standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

### C2. Internal Controls

Financial systems, procedures and processes will maintain internal controls to monitor revenues, expenditures, program performance, and grant requirements on an ongoing basis.

### C3. Annual Audit

An annual audit will be performed by an independent public accounting firm, licensed as a municipal auditor, with an audit opinion to be included with the County's published annual financial report.

### C4. Annual Financial Report

The annual financial report shall demonstrate compliance with finance-related legal and contractual provisions, including disclosures in sufficient detail to minimize ambiguities and potential for misleading inference.

The County's annual financial report will be provided as required to stakeholders to enable them to make informed decisions and it will also be posted on the County's website.

As a continuing disclosure requirement, the annual financial report will be provided via electronic submission to the Electronic Municipal

Securities Rulemaking Board (EMMA).

## C5. Quarterly Financial Reports

The Finance Department will collaborate with all County departments, to prepare quarterly financial reports that will include unaudited comparisons of actual to budget, with updated full-year estimates of revenue and expenditures. The report will also include narrative highlighting progress made on goals and other initiatives, including explanation to any material changes to delivery of budgeted activity and revenue or expenditures. These reports will be posted to the County's website.

## C6. Financial Accounting Activity

The Finance Department will oversee the County's enterprise resource planning (ERP) financial systems and perform financial transactional activity, including review and adjustments, reconciliations, and allocations. ERP information will be accounted for timely and accurately, with daily posting and review of transactions. Inquiry and transactional access to ERP information and systems will be available, consistent with internal control protocols, to all Board of Commissioners, elected officials, management, and authorized staff to facilitate oversight, accountability, and timely decision making.

## D. REVENUE POLICIES

### D1. Revenue Diversification

The County will diversify its revenue streams to reduce reliance on property taxes and potential negative implications to service delivery resulting from fluctuations in revenue sources.

### D2. Property Taxes

The County's general operating levy will be used primarily to fund the Sheriff's Office, Library, Clerk's office, Assessor's office, District Attorney's office, Juvenile Services, Health Services, Veterans Services, the Fairgrounds,

and the Historical Society. Additionally, property taxes may be utilized to support voter-approved debt for capital items.

### D3. Fees and Charges

User fees and charges will be established for services that benefit specific individuals or organizations. The amount of individual fees will be established at amounts that do not exceed the full cost of delivering a service. The County will annually review and adjust all fees, licenses, permits, fines, and other miscellaneous charges in conjunction with the budget process. Factors for fee or charge adjustments will include the impact of inflation, the cost of federal and state mandates, gained efficiencies, and updates/revisions to rate setting methodologies.

### D4. Billing Rates

The County shall establish billing rates for its employees and capital equipment, including vehicles. The rates will be determined on a full-cost recovery basis. These rates will be charged to internal and external customers as incurred.

### D5. Collection Policy

The County shall timely pursue collection of delinquent accounts. Interest may be charged on past due accounts, and when so charged the rate shall be at statutory rates unless another rate is imposed by agreement or statute. When necessary, the County may discontinue service, present a case at small claims Board of Commissioners, send accounts to collection agencies, foreclose on property, assign liens, and use other methods of collection, such as imposing penalties, collection fees, and late charges.

### D6. Use of One-Time Revenue

Generally, one-time revenue shall be directed to non-recurring capital requirements, debt retirement, contribution to capital reserves,

contribution to PERS unfunded liability or other liability, and other non-recurring expenses. One-time revenue shall not be used to fund ongoing operations, unless the County, in the context of a multi-year financial plan, chooses to address funding gaps and other operating requirements with future funding to sustain those operations identified and documented.

## D7. Use of Unpredictable Revenue

Revenue of a limited or undefined term will generally be used for capital projects or one-time operating expenditures to ensure that no ongoing service programs are lost when such revenue is reduced or discontinued.

## D8. Pursuit of Grant Funding

Grants are generally contributions from one government to another, usually for a specific purpose. Grants may come with matching fund and/or other requirements. Grants will be approved consistent with the County's Purchasing Rules and Procedures as described in Crook County Code 3.12.

Additionally, all potential grants that require matching funds, on-going resource requirements, or include new or additional continuing compliance requirements shall be evaluated and considered before submittal of the application.

## D9. Revenue Estimates

Revenue will be estimated annually in the budget process in a conservative manner using objective and analytical approaches, with five-year forecasts as noted above. Forecasts of current year revenue will be updated quarterly as noted in B5 above.

## E. EXPENDITURE POLICIES

E1. Expenditures will be controlled through appropriate internal controls and procedures. Management must ensure expenditures comply

with the adopted budget. Department directors, managers, or division managers will be responsible for the administration of their department/division budget(s). This includes accomplishing the goals and objectives incorporated into the budget and monitoring each department/division budget for compliance with spending limitations.

E2. The County Board of Commissioners Chair will administer expenditure control at the category or divisional level. Additionally, the County Board of Commissioners Chair may give authorization to mandate expenditure control down to any line-item level. Expenditures anticipated to be in excess of these levels will require County Board of Commissioners approval.

E3. All purchases of goods and services must comply with the County's purchasing policies, guidelines, and procedures, as well as with state and federal laws and regulations.

E4. All compensation planning and collective bargaining will include analyses of the total cost of compensation, which includes but is not limited to analysis of salary increases, health benefits, pension contributions, and other fringe benefits.

E5. The County uses internal service charges to account for services provided by one department to other departments on a cost-recovery basis.

The departments providing internal services include Administration/County Board of Commissioners, Facilities, Finance, GIS, Human Resources, Information Technology, and Legal Counsel.

Goals of an internal service charge include but are not limited to the following:

a. To improve operational efficiency and



effectiveness.

- b. To enhance accountability and transparency of administrative and related overhead costs.
- c. To measure the full cost of providing services for the purpose of fully recovering that cost through fees or charges to user departments.

E6. County staff are to make every effort to control expenditures to ensure County services and programs provided to its citizens and taxpayers are cost effective and efficient. Expenditures that will reduce future costs will be encouraged.

## F. CASH MANAGEMENT POLICIES

### F1. Investments

County funds will be invested in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order. The County will conform to all state and local statutes governing the investment of public funds and to the County's investment policy. The County's investment policy shall be approved by the State of Oregon Short-Term Fund Board as required and reviewed by the County Board of Commissioners annually, or as otherwise needed.

### F2. Banking Services

The County will periodically review its banking services (no less than every five years). If fees and/or services of the existing banking relationships are not meeting expectations and/or pricing of competitors is materially less than present relationships, the County will seek requests for proposals for banking services.

### F3. Annual Validation of County Bank Accounts

Each year a letter is to be mailed to all banking institutions operating within Crook County to validate that the only Crook County accounts, listing Crook County or a Crook County department as the owner of the account and

utilizing the County's federal identification number, are those accounts that have been approved by the County Board of Commissioners and request that each bank notify the County of any accounts in operation within their financial institutions that are not on the approved list.

### F4. Authorization and Management

The County Board of Commissioners shall by action of the Board of Commissioners authorize all bank accounts and authorized signatories to those bank accounts. The Finance Director shall manage all banking and investment related services for the County.

### F5. Credit/Purchase Cards

The Finance Director, in consultation with the Board of Commissioners Chair, is authorized to set up credit/ purchase cards for County staff as requested, consistent with purchasing limitations.

### F6. Internal Controls and Performance Auditing Policies

Employees in the public sector are responsible to the taxpayers for how public resources are used and must perform their duties in compliance with law, policy, and established procedures. In order to provide citizens with an objective and independent appraisal of County government, the County will maintain an independent audit program to evaluate and report on the financial condition, the accuracy of financial record keeping, compliance with applicable laws, policies, guidelines and procedures, and efficiency and effectiveness of operations.

## G. DEBT POLICIES

G1. The Finance Director is responsible to structure all debt issuances and oversees the on-going management of all County debt including general obligations, lease purchase agreements, revenue



bonds, full faith and credit bonds, promissory notes, equipment financing agreements and any other contractual arrangements that obligate the County to make future principal and interest payments.

- G2. No debt will be issued for which a sufficient specifically identified revenue source(s) is(are) available for repayment. The Finance Director shall prepare an analysis of the source(s) of repayment prior to issuance of any debt.
- G3. When issuing long-term debt, the County will ensure that debt is only incurred when necessary and when all of the following conditions are met:
- For capital improvements too large to be financed from current resources,
  - The useful life of a financed improvement must exceed the life of the related debt,
  - The benefits of financing exceed the cost of borrowing, and
  - Operating costs related to capital improvements are adequately considered, forecasted, and matched with corresponding revenue before debt is issued.
- G4. The County will manage and administer its long-term debt in compliance with the restrictions and limitations of state law with regard to bonded indebtedness for counties as outlined in the Oregon Revised Statutes.

The statutes outline the processes for public hearings, public notice and bond elections, as well as provision for the issuance and sale of bonds and restrictions on the use of those bond proceeds.

These statutory restrictions establish legal limitations on the level of limited tax and general obligation bonded debt which can be issued by the County (limit of 1% and 2% of the real market value of all taxable property,

respectively).

All bond issuances and promissory notes will be authorized by resolution of the County Board of Commissioners.

- G5. The County will not use long-term debt to fund current operations, to balance the budget, or to fund projects that can be funded from current resources. The County may use short-term debt or interfund loans as permitted by law to cover temporary cash flow needs resulting from a delay in grant proceeds or other revenues and delay in the issuance of long-term debt.
- G6. The County will, through prudent financial management and budgeting practices, strive to maintain or enhance its Moody's or S&P credit ratings for full faith and credit debt and for general obligation debt.
- G7. The County will ensure that adequate procedures are in place to meet the post issuance obligations of borrowers to report periodic financial information and to disclose certain events of interest to bond holders in a timely manner.

## H. PENSION FUNDING POLICIES

- H1. The County will use its best efforts to fund its pension obligations in an equitable and sustainable manner.
- H2. The County participates in the Oregon Public Employees Retirement System (PERS) as an Employer within the State and Local Government Rate Pool. The following principles and objectives shall guide the County:
- PERS provides no less than biennially an actuarially determined contribution rate (ADC) to serve as the basis for minimum contributions.

- b. The County will prepare a PERS rate stabilization plan on or before the end of Fiscal Year 2028 to more equitably fund PERS costs on a sustainable basis and update annually thereafter, with a goal of ensuring its funding status is between 90% and 110% of its actuarially determined liability.

H3. To continue the County's accountability and transparency, the County will communicate all of the information necessary for assessing the County's progress toward meeting its pension funding objectives periodically, but no less than annually.

## I. MANAGEMENT OF FISCAL POLICIES

- 11. Fiscal policies and changes in policies shall be approved by the County Board of Commissioners and adopted by resolution after a public hearing is held. The approval may be inclusive of the annual budget adoption process and the associated resolutions to that process.
- 12. The Finance Director or designee shall prepare a report explaining the substantive impact of all changes recommended and their impact on the County's operations, service levels, and/or finances.
- 13. The Finance Committee shall review the County's fiscal policies annually and shall provide recommended changes to the County Manager for consideration. The Finance Committee shall consist of the County Treasurer (or Designee), Finance Director (or Designee) and one other member appointed by the County Manager.
- 14. The County Board of Commissioners Chair shall implement fiscal policies and monitor compliance.
- 15. If the County Board of Commissioners Chair discovers a material deviation from policy, it shall be reported in writing to the County Board of

Commissioners in a timely manner.

- 16. As a part of the County's annual budget document, the County Board of Commissioner Chair's budget message shall identify the following:
  - a. All major changes in policy since the previous budget year,
  - b. Any material variations from policy in the ensuing year's budget, and
  - c. Funds that do not meet reserve requirements, along with the developed plan to restore the reserves to the desired levels.

## J. DEFINITION OF TERMS

### **Budget Committee**

A committee consisting of the three County Commissioners and an equal number of citizen members appointed by the County Board of Commissioners.

### **Capital Improvement Plan (CIP)**

The CIP is a schedule of capital projects including estimated cost and timing. There is a separate CIP for each major infrastructure system in the County, such as roads, landfill, airport, jail, information technology, County facilities, and vehicles.

### **Category level**

For budget control purposes, categories include personnel services, materials and services, capital outlay, debt service, transfers, contingency, reserves, and unappropriated.

### **Debt Coverage Ratio (DCR)**

Represents the ratio of net revenues available to pay scheduled debt service. A ratio of 1.0 reflects "net revenues" equal to scheduled debt service. A ratio greater than 1.0 reflects net revenues in excess of scheduled debt services and a ratio less than 1.0 indicates net revenue is less than scheduled debt service.

### **Divisional level**

For budget control purposes, divisional level would

include the jail within the Sheriff's Office. Other divisions may include the building and electrical divisions within the Community Development Department.

### **Government Finance Officers Association (GFOA)**

The national finance officers' organization whose purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices, while

promoting their use through education, training, facilitation of member networking, and leadership.

### **Net Working Capital**

Net working capital indicates funds readily available to meet current expenditures. Formula: Current assets - Current liabilities = Net working capital

### **Oregon Revised Statutes (ORS)**

Oregon's compilation of state laws including rules of civil procedure.

## AGENDA ITEM REQUEST



**Date:**

**Meeting date desired:**

**Subject:**

**Background and policy implications:**

**Budget/fiscal impacts:**

**Requested by:**

**Presenters:**

**Legal review (only if requested):**

**Elected official sponsor (if applicable):**

## AGENDA ITEM REQUEST



**Date:**

1/23/25

**Meeting date desired:**

2/12/25

**Subject:**

Sheriff's Office yearly/monthly update

**Background and policy implications:**

At the commissioner request, they would like to see the Sheriff's Office monthly stats. No policy implications.

**Budget/fiscal impacts:**

This request has no budget impact.

**Requested by:**

Bill Elliott

**Presenters:**

Bill Elliott

**Legal review (only if requested):**

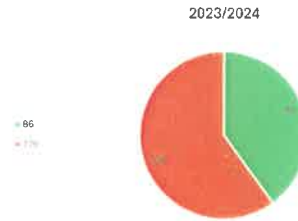
No legal review needed.

**Elected official sponsor (if applicable):**

Not applicable.

March 2024 Comp Stats				
Call type	Current Period	Last Period	Number Change	Percent
Homicide	2	0	2	200.00%
Assault	3	4	-1	-25.00%
Domestic Assault	9	2	7	350.00%
Harassment	5	4	1	25.00%
Strangulation	5	0	5	500.00%
Menacing	5	2	3	150.00%
Burglary	1	5	-4	-80.00%
Drug Laws	0	3	-3	-300.00%
DUII	11	20	-9	-45.00%
Injury Traffic Crash	2	4	-2	-50.00%
Non Injury Traffic Crash	2	6	-4	-67.00%
Mental Health (POH)	4	4	0	0.00%
Sex Crimes	9	17	-8	-47.05%
Robbery	2	24	-22	-92.00%
Theft	8	7	1	14.00%
Trespass	5	3	2	67.00%
Unattended Deaths	4	5	-1	-20.00%
Warrants	9	19	-10	53.00%
<b>Total</b>	<b>86</b>	<b>170</b>	<b>-84</b>	<b>-53.33%</b>
Arrests for the Sheriff's Office	Current Period	Last Period	Number Change	Percent
Adult Felony Arrests	4	12	-8	-67.00%
Adult Misdemeanor Arrests	27	27	0	0.00%
Juvenile Felony Arrests	2	1	1	100.00%
Juvenile Misdemeanor Arrests	1	0	1	100.00%
All Other Arrests	3	5	-2	-40.00%
<b>Total</b>	<b>37</b>	<b>45</b>	<b>-8</b>	<b>-17.78%</b>
Calls For Service (CFS)	Current Period	Last Period	Number Change	Percent
Total CFS	1408	1032	376	36.00%
Self Initiated CFS	717	362	355	98.00%
Total called in CFS	691	670	21	3.00%

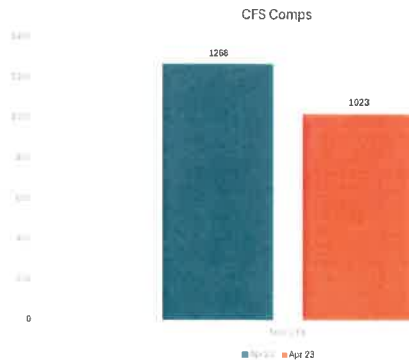
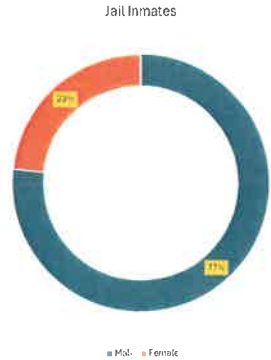
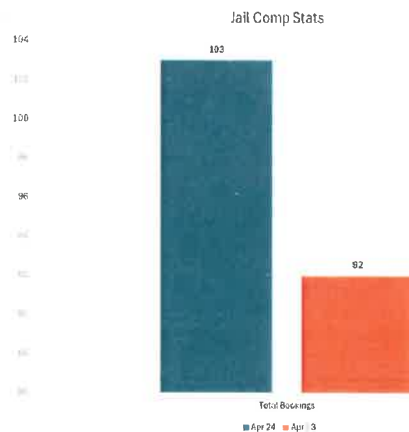
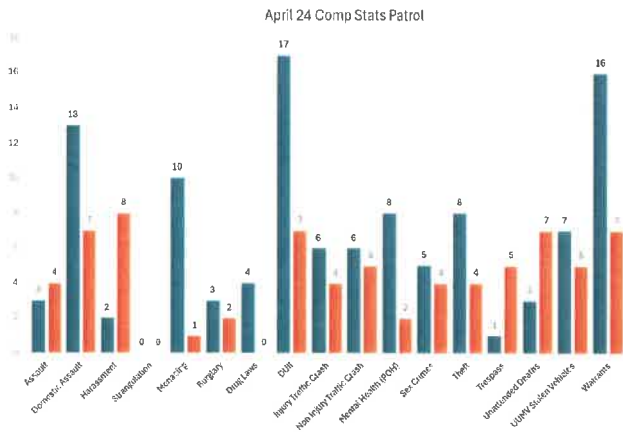
Call type = RMS-328 Monthly stats report  
CFS = RMS-328 CAD Stat Report by Date Range



April 2024 Comp Stats

Call type	Apr-24	Apr-23	Number Change	Percent	Mar-24
Assault	3	4	-1	-25.00%	0.00%
Domestic Assault	13	7	6	86.00%	44.44%
Harassment	2	8	-6	-75.00%	-60.00%
Strangulation	0	0	0	0.00%	-100.00%
Menacing	10	1	9	900.00%	100.00%
Burglary	3	2	1	50.00%	200.00%
Drug Laws	4	0	4	400.00%	400.00%
DUII	17	7	10	143.00%	54.54%
Injury Traffic Crash	6	4	2	50.00%	200.00%
Non Injury Traffic Crash	6	5	1	20.00%	200.00%
Mental Health (POH)	8	2	6	300.00%	100.00%
Sex Crimes	5	4	1	20.00%	-44.44%
Theft	8	4	4	50.00%	0.00%
Trespass	1	5	-4	-80.00%	-80.00%
Unattended Deaths	3	7	-4	-57.00%	-25.00%
UUMV Stolen Vehicles	7	5	2	40.00%	40.00%
Warrants	16	7	9	129.00%	77.78%
<b>Totals</b>	<b>112</b>	<b>73</b>	<b>40</b>	<b>54.56%</b>	<b>-20.20%</b>
Arrests for the Sheriff's Office	Apr-24	Apr-23	Number Change	Percent	Mar-24
Adult Felony Arrests	16	8	8	100.00%	300.00%
Adult Misdemeanor Arrests	30	20	10	50.00%	11.10%
Juvenile Felony Arrests	0	0	0	0.00%	-100.00%
Juvenile Misdemeanor Arrests	0	0	0	0.00%	-100.00%
All Other Arrests	6	2	4	200.00%	100.00%
<b>Totals</b>	<b>52</b>	<b>30</b>	<b>22</b>	<b>73.33%</b>	<b>-18.40%</b>
Jail Stats	Apr-24	Apr-23	Number Change	Percent	Mar-24
Total Bookings	103	92	11	11.96%	-7.77%
Male	79	72	7	9.72%	-4.82%
Female	24	20	4	20.00%	-16.67%
DUII	19	30	-11	-36.67%	-26.32%
Assault	9	8	1	12.50%	0.00%
Fail to Report as Sex Offender	4	0	4	400.00%	0.00%
<b>Totals</b>	<b>103</b>	<b>92</b>	<b>11</b>	<b>11.96%</b>	<b>-7.77%</b>
Calls For Service (CFS)	Apr-24	Apr-23	Number Change	Percent	Mar-24
Total CFS	1268	1023	245	24.00%	-11.04%
Self Initiated CFS	571	270	301	111.48%	-20.36%

Call type = RMS-323 Monthly stats report  
CFS = RMS-328 CAD Stat Report by Date Range





May 2024 Comp Stats

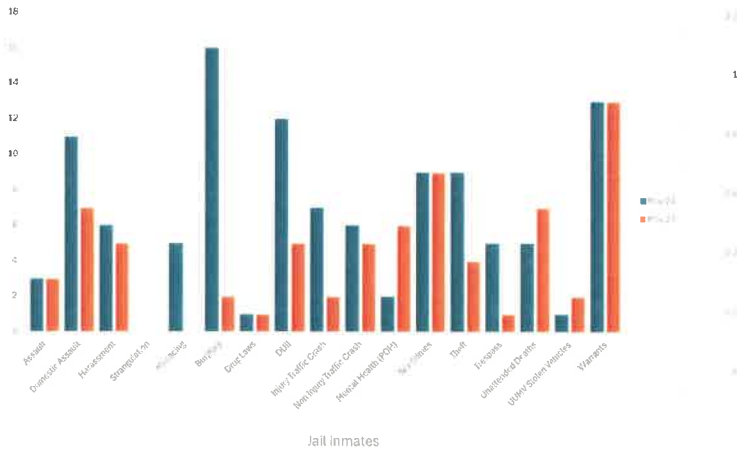
Call type	May-24	May-23	Number Change	Percent	Apr-24
Assault	3	3	0	0.00%	0.00%
Domestic Assault	11	7	4	57.00%	-18.18%
Harassment	6	5	1	20.00%	66.00%
Strangulation	0	0	0	0.00%	0.00%
Menacing	5	0	5	500.00%	-10.00%
Burglary	16	2	14	700.00%	81.25%
Drug Laws	1	1	0	0.00%	-40.00%
DUII	12	5	7	140.00%	-41.66%
Injury Traffic Crash	7	2	5	250.00%	14.28%
Non Injury Traffic Crash	6	5	1	20.00%	0.00%
Mental Health (POH)	2	6	-4	-67.00%	-30.00%
Sex Crimes	9	9	0	0.00%	44.44%
Theft	9	4	5	125.00%	11.11%
Trespass	5	1	4	400.00%	80.00%
Unattended Deaths	5	7	-2	-29.00%	40.00%
UUMV Stolen Vehicles	1	2	-1	-50.00%	-60.00%
Warrants	13	13	0	0.00%	-23.07%
<b>Totals</b>	<b>181</b>	<b>77</b>	<b>104</b>	<b>38.14%</b>	<b>-8.90%</b>
Arrests for the Sheriff's Office	May-24	May-23	Number Change	Percent	Apr-24
Adult Felony Arrests	8	9	-1	-11.00%	-100.00%
Adult Misdemeanor Arrests	25	21	4	19.00%	-20.00%
Juvenile Felony Arrests	0	0	0	0.00%	0.00%
Juvenile Misdemeanor Arrests	0	0	0	0.00%	0.00%
All Other Arrests	1	2	-1	-50.00%	-500.00%
<b>Totals</b>	<b>34</b>	<b>32</b>	<b>2</b>	<b>5.00%</b>	<b>-52.94%</b>
Calls For Service (CFS)	May-24	May-23	Number Change	Percent	Apr-24
Total CFS	1296	1182	114	10.00%	2.16%
Self Initiated CFS	525	323	202	63.00%	-8.76%
Jail Stats	May-24	May-23	Number Change	Percent	Apr-24
Total Bookings					
Male					
Female					
DUII					
Assault					
Fail to Report as Sex Offender					
<b>Totals</b>	<b>103</b>	<b>92</b>	<b>11</b>	<b>11.96%</b>	<b>-2.79%</b>

Call type = RMS-323 Monthly stats report  
CFS = RMS-328 CAD Stat Report by Date Range

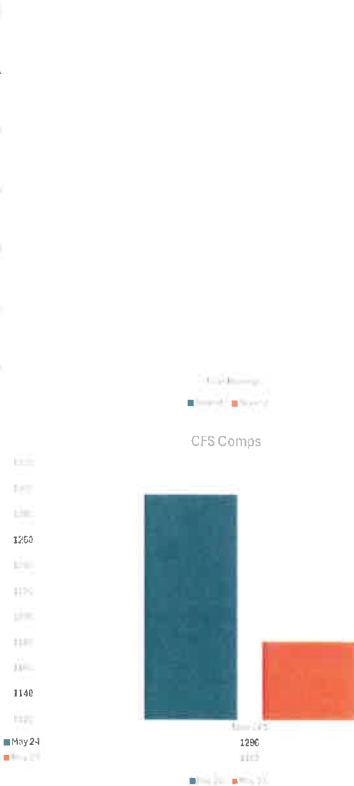
1268	0.021805
571	-0.08762

103
79
24
19
9
4
163

May 24 Comp Stats Patrol



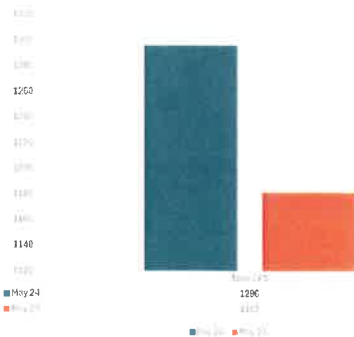
Jail Comp Stats



Jail inmates

Male Female

CFS Comps



2024 Comp Stats				
Call type	2024	2023	Number Change	Percent
Assault	22	39	-17	-44.00%
Domestic Assault	105	70	35	50.00%
Harassment	51	74	-23	-31.00%
Strangulation	18	11	7	64.00%
Menacing	38	18	20	111.00%
Burglary	50	47	3	6.00%
Drug Laws	19	14	5	36.00%
DUII	211	125	86	69.00%
Injury Traffic Crash	61	48	13	27.00%
Non Injury Traffic Crash	86	75	11	15.00%
Mental Health (POH)	40	41	-1	-2.00%
Sex Crimes	92	98	-6	-6.50%
Theft	121	110	11	10.00%
Trespass	26	35	-9	-26.00%
Unattended Deaths	43	44	-1	-2.00%
UUMV Stolen Vehicles	25	23	2	9.00%
Warrants	159	143	16	11.00%
<b>Totals</b>	<b>1167</b>	<b>1015</b>	<b>152</b>	<b>13.02%</b>
Arrests for the Sheriff's Office	2024	2023	Number Change	Percent
Adult Felony Arrests	101	106	-5	-5.00%
Adult Misdemeanor Arrests	315	279	36	13.00%
Juvenile Felony Arrests	2	5	-3	-60.00%
Juvenile Misdemeanor Arrests	3	6	-3	-50.00%
All Other Arrests	18	23	-5	-22.00%
<b>Totals</b>	<b>439</b>	<b>419</b>	<b>20</b>	<b>4.56%</b>
Jail Stats	2024	2023	Number Change	Percent
Total Bookings	1149	1322	-173	-13.00%
Male	873	999	-126	-13.00%
Female	276	323	-47	-15.00%
DUII	212	284	-72	-25.00%
Assault	172	223	-51	-23.00%
Fail to Report as Sex Offender	17	N/A	N/A	
Jail Use of Force	36	38	-2	-5.00%
Suicide Attempts	4	1	3	75.00%
Suicide Watches	26	24	2	8.00%
<b>Totals</b>	<b>2765</b>	<b>3214</b>	<b>-449</b>	<b>-16.24%</b>
Calls For Service (CFS)	2024	2023	Number Change	Percent
Total CFS	16764	13713	3051	22.00%
Self Initiated CFS	8088	4949	3139	63.00%
Cases	1309	1335	-26	-1.99%

Call type = RMS-323 Monthly stats r  
CFS = RMS-328 CAD Stat Report by

## January 2025 Comp Stats

Call type	Jan-25	Jan-24	Number Change	Percent	Dec-24
Assault	4	0	4	400.00%	0
Domestic Assault	6	6	0	0.00%	19
Harassment	3	6	-3	-50.00%	6
Strangulation	1	2	-1	-50.00%	0
Menacing	3	2	1	50.00%	0
Burglary	10	4	6	150.00%	4
Drug Laws	6	2	4	200.00%	4
DUII	10	11	-1	-9.00%	21
Injury Traffic Crash	5	2	3	150.00%	9
Non Injury Traffic Crash	2	4	-2	-50.00%	16
Mental Health (POH)	7	3	4	133.00%	1
Sex Crimes	17	8	9	52.90%	10
Theft	17	7	10	143.00%	24
Trespass	4	1	3	300.00%	1
Unattended Deaths	2	3	-1	-33.00%	4
UUMV Stolen Vehicles	2	1	1	100.00%	2
Warrants	15	11	4	36.00%	18
<b>Totals</b>	<b>114</b>	<b>73</b>	<b>41</b>	<b>35.96%</b>	<b>139</b>
Arrests for the Sheriff's Office	Jan-25	Jan-24	Number Change	Percent	Dec-24
Adult Felony Arrests	11	8	3	38.00%	10
Adult Misdemeanor Arrests	27	21	6	29.00%	36
Juvenile Felony Arrests	0	0	0	0.00%	0
Juvenile Misdemeanor Arrests	1	0	1	100.00%	0
All Other Arrests	0	1	-1	-100.00%	0
<b>Totals</b>	<b>39</b>	<b>30</b>	<b>9</b>	<b>23.08%</b>	<b>46</b>
Jail Stats	Jan-25	Jan-24	Number Change	Percent	Dec-24
Total Bookings	77	80	-3	-4.00%	108
Male	60	56	4	7.00%	86
Female	17	24	-7	-29.00%	22
DUII	15	15	0	0.00%	21
Assault	9	9	0	0.00%	13
Fail to Report as Sex Offender	1	1	0	0.00%	0
Jail Use of Force	3	2	1	33.00%	5
Suicide Attempts	0	0	0	0.00%	0
Suicide Watches	2	3	-1	-33.00%	3
<b>Totals</b>	<b>77</b>	<b>80</b>	<b>-3</b>	<b>-4.00%</b>	
Calls For Service (CFS)	Jan-25	Jan-24	Number Change	Percent	Dec-24
Total CFS	1453	1135	318	28.00%	1418
Self Initiated CFS	884	450	434	96.00%	787
Cases	116	81	35	30.17%	113



## January 2025 Comp Stats

Call type	Jan-25	Jan-24	Number Change	Percent	Dec-24
Person Crimes	24	18	6	25.00%	25
Property Crimes	34	16	18	52.94%	34
Community Crimes	105	76	29	27.62%	143
Sex Crimes	18	8	10	55.56%	10
Mental Health (POH)	7	3	4	133.00%	1
<b>Totals</b>	<b>188</b>	<b>121</b>	<b>67</b>	<b>35.64%</b>	<b>213</b>
Arrests for the Sheriff's Office	Jan-25	Jan-24	Number Change	Percent	Dec-24
Adult Felony Arrests	11	8	3	38.00%	10
Adult Misdemeanor Arrests	27	21	6	29.00%	36
Juvenile Felony Arrests	0	0	0	0.00%	0
Juvenile Misdemeanor Arrests	1	0	1	100.00%	0
All Other Arrests	0	1	-1	-100.00%	0
<b>Totals</b>	<b>39</b>	<b>30</b>	<b>9</b>	<b>23.08%</b>	<b>46</b>
Jail Stats	Jan-25	Jan-24	Number Change	Percent	Dec-24
Total Bookings	77	80	-3	-4.00%	108
Male	60	56	4	7.00%	86
Female	17	24	-7	-29.00%	22
DUII	15	15	0	0.00%	21
Assault	9	9	0	0.00%	13
Fail to Report as Sex Offender	1	1	0	0.00%	0
Jail Use of Force	3	2	1	33.00%	5
Suicide Attempts	0	0	0	0.00%	0
Suicide Watches	2	3	-1	-33.00%	3
<b>Totals</b>	<b>77</b>	<b>80</b>	<b>-3</b>	<b>-4.00%</b>	
Calls For Service (CFS)	Jan-25	Jan-24	Number Change	Percent	Dec-24
Total CFS	1453	1135	318	28.00%	1418
Self Initiated CFS	884	450	434	96.00%	787
Cases	116	81	35	30.17%	113

## February 2025 Comp Stats

Call type	Feb-25	Feb-24	Number Change	Percent	Jan-25
Assault					4
Domestic Assault					6
Harassment					3
Strangulation					1
Menacing					3
Burglary					10
Drug Laws					6
DUII					10
Injury Traffic Crash					5
Non Injury Traffic Crash					2
Mental Health (POH)					7
Sex Crimes					17
Theft					17
Trespass					4
Unattended Deaths					2
UUMV Stolen Vehicles					2
Warrants					15
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	<b>114</b>
Arrests for the Sheriff's Office	Feb-25	Feb-24	Number Change	Percent	Jan-25
Adult Felony Arrests					11
Adult Misdemeanor Arrests					27
Juvenile Felony Arrests					0
Juvenile Misdemeanor Arrests					1
All Other Arrests					0
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	<b>39</b>
Jail Stats	Feb-25	Feb-24	Number Change	Percent	Jan-25
Total Bookings			0		77
Male			0		60
Female			0		17
DUII			0		15
Assault			0		9
Fail to Report as Sex Offender			0		1
Jail Use of Force			0		3
Suicide Attempts			0		0
Suicide Watches			0		2
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
Calls For Service (CFS)	Feb-25	Feb-24	Number Change	Percent	Jan-25
Total CFS					1453
Self Initiated CFS					884

# CROOK COUNTY



## Finance Department/Treasurer's Office

200 NE Second Street • Prineville, OR 97754 • Phone: 541.447.6554 • Fax 541.447.3069

February 3, 2025

Clear Trail CPAs  
2850 SW Cedar Hills Blvd #2074  
Beaverton, OR 97005

This representation letter is provided in connection with your audit of the financial statements of Crook County, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

### Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related

parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

- 7) Adjustment or disclosure have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. The RHIA OPEB GASB 75 entries were not posted to the government-wide statements as discussed.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the County is contingently liable, if any, have been properly recorded or disclosed.

#### **Information Provided**

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the Court or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - 1) Management,
  - 2) Employees who have significant roles in internal control, or
  - 3) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

#### **Government—specific**

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.



- 20) We have a process to track the status of audit findings and recommendations.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 23) The County has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 25) We have appropriately identified, recorded, and disclosed all leases in accordance with GASBS No. 87.
- 26) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with GASBS No. 96.
- 27) We have identified and disclosed to you all instances of identified or suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 28) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 29) As part of your audit, you assisted with preparation of the financial statements and related notes, GASB 34 conversions, and provided adjusting journal entries. We acknowledge our responsibility as it relates to those nonattest/nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes, GASB 34 conversions and adjusting journal entries.
- 30) The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 31) The County has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 32) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 33) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 34) The financial statements properly classify all funds and activities.
- 35) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 36) Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
- 37) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

- 38) Provisions for uncollectible receivables have been properly identified and recorded.
- 39) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 40) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 41) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 42) Special and extraordinary items are appropriately classified and reported, if any.
- 43) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 44) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 45) Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility. Impairment loss and insurance recoveries have been properly recorded.
- 46) We have appropriately disclosed the County's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 47) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 48) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 49) With respect to Oregon Minimum Standards:
  - a. The Entity was in compliance with all of the provisions of the Oregon Local Budget Law, if there were any violations they were disclosed to you.
  - b. The Entity's deposits are adequately covered by federal depository insurance or certificates of participation at all times during the year.
  - c. The Entity's investments comply with the legal requirements pertaining to the investment of public funds contained in ORS 294.035.
  - d. There are no instances of non-compliance with ORS Chapter 279 (public contracts and purchasing).
  - e. The Entity's insurance and fidelity bond coverage is adequate.
  - f. The Entity's bonded debt outstanding was within the provisions of ORS 552.645.
  - g. The Entity had no outstanding endorsed warrants.
  - h. The Entity complied with the regulations for state highway funds, if any received.
- 50) With respect to GASB Statement No. 68:
  - a. We have reviewed and have found reasonable all of the formulaic assumptions used by the Plan Auditor to derive the net pension asset/liability attributed to the District.

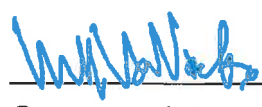
- b. We have made available any schedules or reports furnished to us related to the Oregon Public Employees Retirement System.
  - c. We have reconciled our payroll-related PERS charges with the data the Public Employees Retirement System received.
  - d. We have reviewed and agree to the consistency of the data used and calculated between all GASB 68 exhibits (A-H) of the Plan Auditor.
  - e. We agree to the methodology for allocating pension expense between functions, and if applicable, between government and business-type funds.
- 51) We understand that we may incur additional audit fees if any changes are made to the financial statements after audit procedures have been performed on those account balances, revenue or expenditure totals.
- 52) With respect to the supplementary information on which an in relation to opinion is issued:
- 1) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - 2) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 53) With respect to federal award programs:
- 1) We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), including requirements related to preparation of the schedule of expenditures of federal awards.
  - 2) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
  - 3) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
  - 4) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
  - 5) We acknowledge that your firm's peer review report has been made available on the AICPA's website.

- 6) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- 7) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- 8) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- 9) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- 10) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the OMB Compliance Supplement, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards OR confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- 11) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- 12) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- 13) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- 14) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- 15) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- 16) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- 17) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- 18) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditors' report.

- 19) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- 20) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- 21) We have charged costs to federal awards in accordance with applicable cost principles.
- 22) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- 23) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- 24) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- 25) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Signature:  \_\_\_\_\_

Title: Finance Director

Signature:  \_\_\_\_\_

Title: County Manager



# Crook County

Mailing: 300 NE 3<sup>rd</sup> Street • Prineville, Oregon 97754  
Physical: 203 NE Court Street • Prineville, Oregon 97754  
Phone (541) 447-6555

February 12, 2025

Subject: Support for Senate Bill 777

Dear Members of the State Senate,

On behalf of the Crook County Board of Commissioners, we write to express our definite support for Senate Bill 777. This bill is critical for the agricultural community within our county, addressing key concerns surrounding the compensation for livestock and working dogs impacted by wolf depredation.

Senate Bill 777 sensibly revises the current compensation framework under the wolf depredation compensation and financial assistance grant program. It ensures that payments for injuries to livestock or working dogs are based on fair market value alongside other relevant factors. Importantly, this Act introduces a cap on compensation payments at \$25,000 per animal, which we believe will lead to a more sustainable and judicious allocation of state resources.

Moreover, by removing the provision that authorizes compensation for missing livestock, Senate Bill 777 aligns compensation practices with verifiable losses, ensuring that funds are distributed more efficiently and transparently.

The provisions of Senate Bill 777 reflect a balanced approach to wildlife management and agricultural protection. By supporting this bill, we are safeguarding the interests of our farmers and ranchers while promoting responsible wildlife management practices.

We urge all members of the State Senate to support the passage of Senate Bill 777. Its enactment will not only benefit the agricultural stakeholders of Crook County but will also serve as a significant step forward in our state's ongoing efforts to manage wildlife interactions effectively.

Thank you for considering our stance on this vital matter. We look forward to the beneficial impacts of Senate Bill 777 and are dedicated to aiding in its effective implementation. Please do not hesitate to contact us should you need additional information or wish to discuss this significant legislation further. Supporting Senate Bill 777 is an investment in the future of Crook County and the overall well-being of Oregonians. We are enthusiastic about the positive changes this bill will bring and are prepared to collaborate towards its success.

Sincerely,

X   
\_\_\_\_\_  
Brian Barney  
County Commissioner

X   
\_\_\_\_\_  
Seth Crawford  
County Commissioner

X   
\_\_\_\_\_  
Susan Hermreck  
County Commissioner





# Crook County

Mailing: 300 NE 3<sup>rd</sup> Street • Prineville, Oregon 97754  
Physical: 203 NE Court Street • Prineville, Oregon 97754  
Phone (541) 447-6555

February 12, 2025

Subject: Objection for Senate Bill 747

Dear Members of the State Senate,

On behalf of the Crook County Board of Commissioners and the citizens we represent, we wish to express our opposition to Senate Bill 747. This legislation, as drafted, places undue and unfounded burdens on the agricultural community of Crook County and the broader state of Oregon. Our position is informed by comprehensive feedback from local farmers, agricultural experts, and concerned citizens, all of whom have outlined the detrimental impacts this bill would impose.

## **Infeasibility and Unnecessary Burden**

A lifelong resident and farmer from the Ochoco Irrigation District highlighted the impracticality of SB 747, noting the absence of criteria for what constitutes over-application of fertilizers. The bill's reporting requirements during peak agricultural times are not only cumbersome but also unjustifiably imposed without evidence of harm. This creates significant administrative burdens during critical farming operations, potentially jeopardizing both crop yield and farmer livelihood.

## **Scientific Inaccuracy and Arbitrary Standards**

The County Weed Master has raised concerns about the bill's lack of scientific foundation regarding fertilizer application rates, which cannot be standardized due to the diverse factors influencing crop and soil needs. The arbitrary 200-acre threshold for reporting lacks a scientific basis and unfairly targets responsible farmers while ignoring real contributors to nitrate contamination.

## **Impact on Small and Family Farms**

The President of the Crook-Wheeler County Farm Bureau, representing over 100 local farmers and ranchers, has emphasized the community's commitment to sustainable and responsible farming. This bill unfairly accuses family farms of negligence and threatens their operational viability by imposing costs and labor-intensive reporting that detracts from their ability to sustain their livelihoods.

## **Economic and Practical Concerns**

Citizens and family farmers have voiced that the heightened costs and complex

reporting requirements of SB 747 will disproportionately impact small operations, forcing them towards insolvency in an already challenging economic landscape. The Oregon Department of Agriculture is not equipped, either budgetarily or staffing-wise, to enforce these regulations effectively, rendering the bill's intended goals unachievable.

**Misdirected Efforts and Lack of Efficacy**

As articulated by members of our community, the bill fails to address the root causes of nitrate contamination, which can also originate from non-agricultural sources such as residential lawns and natural soil compositions. The legislation does not consider the scientific nuances of nutrient uptake, crop yield, and natural contaminants, which are critical to determining the appropriate use of fertilizers.

Given these substantial concerns, we strongly urge you to reconsider the implications of Senate Bill 747. This bill does not represent a viable solution to the environmental issues it seeks to address and instead poses significant threats to the backbone of our local economy—our farmers and ranchers. We recommend a collaborative approach to revising the bill, involving direct input from agricultural experts and local stakeholders to ensure that any legislative actions are both scientifically sound and practically feasible.

We respectfully request that you vote against Senate Bill 747 and work towards more balanced, effective, and scientifically-informed legislation.

Sincerely,

  
Brian Barney  
County Commissioner

  
Seth Crawford  
County Commissioner

  
Susan Hermreck  
County Commissioner