



CROOK COUNTY BOARD OF COMMISSIONERS AGENDA

Wednesday, February 19, 2025 at 9:00 am

Crook County Annex | 320 NE Court St. | Prineville OR

Members of the public and media are welcome to attend in person or via Zoom: 1-253-215-8782;

Meeting ID: 981 7361 2010; Passcode: 033745

PUBLIC COMMENT

CONSENT AGENDA

(Consent agenda items are routine matters - e.g. minutes, appropriations orders, contracts, agreements, completion of previously discussed matters and decisions requiring Board ratification which are not expected to generate discussion. Any member of the Board may request removal of an item for separate discussion or vote. All remaining items are approved in a single motion.)

- 1. Approve Minutes**
- 2. Approval of recommended updates to Crook County Fiscal Policies from Finance Committee**
- 3. Annual Adoption of Crook County Investment Policy**
- 4. FY 2024 Financial Statements, Audit & Governing Body letter from Auditors**
- 5. Letter of Support for House Bill 2395**

DISCUSSION

- 6. Fee Waiver Request for 2025 Pee Wee Rodeos & Banquet at Crook County Fairgrounds**

Requester: Craig Neher

Central Oregon Pee Wee Association President

- 7. Update and Feedback Request: Blueprint South 500-kV Transmission Line Project Crossing Crook County**

Requester: Ruby Nunez

Public Involvement Specialist

- 8. Oregon Living With Fire Presentation of 2024 Annual Report and 2025 Program of Work**

Requester: Jodie Barram

Presenters: Jodie Barram / Dr. Jennifer Fenton

MANAGER REPORT

COMMISSIONER UPDATES

PUBLIC COMMENT

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; ORS 192.660(2)(a) To consider the employment of a public officer, employee, staff member or individual agent; 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.

9. **ORS 192.660(2)(d) To conduct deliberations with persons designated by the governing body to carry on labor negotiations.**
10. **ORS 192.660(2)(a) To consider the employment of a public officer, employee, staff member or individual agent.**
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.**

NOTICE AND DISCLAIMER

The Crook County Board of Commissioners is the governing body of Crook County, Oregon, and holds public meetings (generally on the first and third Wednesday of each month) 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 Board of Commissioners for its next scheduled regular meeting.

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 Board of Commissioner 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.

Contact: Brian Barney (brian.barney@crookcountyor.gov (541) 447-6555) | Agenda published on 02/12/2025 at 4:23 PM

**CROOK COUNTY BOARD OF COMMISSIONERS MINUTES
OF DECEMBER 18, 2024, REGULAR MEETING
Open Portion**

Be It Remembered that the Crook County Board of Commissioners met in a Regular Session on December 18, 2024, at 9:00 a.m. in the County meeting room located at 320 NE Court Street, Prineville, Oregon 97754.

Board Members Present: Commissioner Seth Crawford, Commissioner Brian Barney, and Commissioner Susan Hermreck

Absentees: None

Others Present in Person or Via Zoom: Legal Counsels Eric Blaine and John Eisler; Executive Administrative Assistant Sarah Puerner; County Manager Will Van Vactor; HR Generalist Amy Albert; Chief Information Officer Stephen Chellis; Finance Director Christina Haron; Budget Manager Jamie Berger; Airport Manager Kelly Coffelt; Natural Resources Manager Tim Deboodt; Fairgrounds Manager Casey Daly; Executive Assistant Breyanna Cupp; Landfill Manager Jacquie Davis; Office Manager Alex Solterbeck; Clerk Cheryl Seely; Administrative Assistant Mona Glade; Library Director Sarah Beeler; Senior Planner Katie McDonald; Facilities Director James Preuss; Operations Manager Katrina Weitman; Sheriff Gautney; Undersheriff Bill Elliott; Assessment Technician Linda Pepper; Assessment Technician Elsie Ray; Derek Hofbauer; Justin Alderman; Dick Zimmerlee; Robin Hayakawa; Adam Mikulski; Karen Mikulski; Tawndy Byrd; and members of the public.

REGULAR SESSION

The meeting was **called to order at 9:00 a.m.**

Public Comment:

Karen Mikulski expressed frustration over the handling of her complaint against Knife River regarding violations of their CUP permit, filed on October 11th, highlighting issues like excessive dust emissions and inadequate tree replacements. Despite providing photos as evidence, Knife River's response was dismissive, claiming no records of the complaint. She noted the lack of effective follow-up from Louis Seals, the compliance officer, and questioned whether Knife River complied with CUP condition number 15, which mandates a dust mitigation plan. Disappointed with the inadequate responses and procedural inefficacies, Karen plans to file another complaint but is skeptical about following the same ineffective process and urges Louis to demand more stringent compliance from Knife River. Commissioner Crawford commented that the situation could have been handled better and inquired about the protocol for dealing with poor excuses from Knife River. County Manager Will Van Vactor explained that there is a formal process in the code enforcement's protocol when a complaint is filed, which includes sending out a notice of complaint. Commissioner Hermreck committed to personally following up with Karen on this issue.

Adam Mikulski, married to Karen, raised concerns about Knife River's compliance with their CUP, particularly regarding their de-watering and rock washing processes, which

he believes are not in line with the permit requirements. Despite previous discussions, there has been no follow-up, prompting him to question what actions the county will take to enforce compliance. He suggested revisiting this topic at the next meeting. Commissioner Crawford spoke about related issues, noting ongoing water tests and discussing funding challenges faced by DEQ for such projects, which were discussed during the AOC conference. Assistant County Counsel John Eisler clarified that the Woodward CUP does not restrict the origin of the rock, but Adam countered that the CUP specifies all mining ponds should be backfilled with material from specific sites, alleging non-compliance as they are using material from other locations for crushing and washing. Commissioner Hermreck mentioned slow progress despite efforts by political figures like Merkley and Wyden, and noted that another project, Vanier, is stalled through DEQ. Adam emphasized that other aspects of the CUP are also important and expressed concerns about potential non-compliance in other areas. Commissioner Barney committed to looking into other complaints, and Commissioner Hermreck said she would have County Manager Will Van Vactor review the CUP. Dick Zimmerlee updated that about 60 wells had been tested with results expected by January, but Knife River was not allowing property access for testing, hinting at broader issues.

Justin Alderman, managing editor at Prineville Review, raised concerns about a secret meeting held by the NRAC and filed a public records request and grievance related to it. Despite working with counsel to narrow the scope, IT stated they could not provide the requested metadata, a claim Alderman has never encountered with other government bodies. He argued for fee waivers for these requests to ensure transparency for the press, referencing the need for these to be reviewed by commissioners. In discussions, Commissioner Crawford questioned the specifics of what IT could provide, and whether the refusal was due to inability or discomfort. CIO Stephen Chellis clarified the technical process of exporting emails, which involves opening each one individually. Justin, with an IT background, sought specifics on the storage vendor and file types used. The fee for accessing emails was reduced, but still significant, leading Justin to press for a full waiver, citing the public benefit and his publication's role in local governance transparency. There was debate among Commissioners about the appropriateness of the fee, with Commissioner Hermreck highlighting the impact of such costs on the local community, particularly the elderly. There was also a suggestion to split the fee payment between the requester and the county to alleviate some financial burden, and broader concerns about the potential loss of volunteer board members due to ongoing costs associated with public records requests. Justin Alderman is considering escalating the issue by petitioning the DA's office or requesting a facilitated dispute resolution with the Oregon public records advocate. He also intends to file a formal complaint against the NRAC with the Oregon government ethics commission to investigate the secret meeting and related communications.

Consent Agenda:

1. Approve Minutes
2. COIC Requests Board Approval for Crook County STIF and FTA 5310 Projects (2025-2027) and Updated Committee Roster

3. Amendment #7 for Intergovernmental Agreement for the Financing of Community Mental Health, Addiction Treatment, Recovery & Prevention, and Problem Gambling Treatment (Agreement #PO-44300-00026007)
4. Upgrade current ERP with Central Square to new version
5. 2025 Update to County's Airport Hangar Lease Policy
6. Code Compliance and Land Use Hearings Officer Contract with David Doughman of DFD Law LLC

MOTION to approve the consent agenda as presented. Motion seconded by Commissioner Hermreck. No discussion. Commissioner Hermreck votes Aye, Commissioner Crawford votes Aye, Commissioner Barney votes Aye. Motion carried 3-0.

Discussion item #7: Proposal for Early Closure of County Offices on Christmas Eve 2024:

Requester: Will Van Vactor

Details: County Manager Will Van Vactor attended the Regular Session to propose a 1/2 day holiday on Christmas Eve, suggesting that County offices close at noon. For employees and departments unable to take the entire afternoon off, the County will provide 4 hours of paid time off (PTO) to compensate for the 4-hour difference.

MOTION to approve the proposal for early closure of County offices on Christmas Eve 2024. Motion seconded by Commissioner Barney. No discussion. Commissioner Hermreck votes Aye, Commissioner Crawford votes Aye, Commissioner Barney votes Aye. Motion carried 3-0.

Discussion item #8: Approve 2025 Holiday Schedule, 2025 Regular Session Schedule, & 2025 Work Session Schedule:

Requester: Will Van Vactor

Details: County Manager Will Van Vactor attended the Regular Session to present the 2025 Holiday Schedule, 2025 Regular Session Schedule, and 2025 Work Session Schedule. The 2025 holiday schedule will incorporate the newly proposed 1/2 day for Christmas Eve, allowing County offices to close at noon on that day. Additionally, he outlined the planned dates and times for the regular and work sessions throughout 2025, ensuring all schedules align with county operations and holiday observances.

MOTION to approve Order 2024-56 in the manner of establishing the holidays and calendar years for 2025 and January 1, 2026. Motion seconded by Commissioner Hermreck. No discussion. Commissioner Hermreck votes Aye, Commissioner Crawford votes Aye, Commissioner Barney votes Aye. Motion carried 3-0.

Discussion item #9: Orders 49, 50, and 51 make leave policy changes to the County handbook:

Requester: Amy Albert

Details: HR Generalist Amy Albert attended the Regular Session to seek approval for several orders that would implement changes to the employee handbook. Order 2024-49 proposes extending Military Leave from 15 calendar days to 21 calendar days to

better support our employees serving in the military. Order 2024-50 introduces a new method for calculating FMLA, shifting from a backward to a rolling forward approach, enhancing clarity and consistency in leave tracking. Order 2024-51 aims to incorporate Oregon Paid Leave into the handbook, with the included language sourced from CIS to ensure compliance with state regulations. These updates are designed to align the handbook with current legal standards and best practices, improving support and benefits for all employees.

MOTION to approve Order 2024-49 in the matter of updating the County’s handbook concerning military leave. Motion seconded by Commissioner Barney. No discussion. Commissioner Hermreck votes Aye, Commissioner Crawford votes Aye, Commissioner Barney votes Aye. Motion carried 3-0.

MOTION to approve Order 2024-50 in the manner of updating the County’s handbook to reflect leave as rolling forward. Motion seconded by Commissioner Hermreck. No discussion. Commissioner Hermreck votes Aye, Commissioner Crawford votes Aye, Commissioner Barney votes Aye. Motion carried 3-0.

MOTION to approve Order 2024-51 in the manner of updating the County’s handbook to include Paid Leave Oregon. Motion seconded by Commissioner Barney. No discussion. Commissioner Hermreck votes Aye, Commissioner Crawford votes Aye, Commissioner Barney votes Aye. Motion carried 3-0.

Discussion item #10: Consider appointment of citizen to the Budget Committee:

Requester: Jamie Berger

Details: Budget Manager Jamie Berger attended the Regular Session to request that the Board of Commissioners appoint a citizen to the Budget Committee as per ORS 294.414. This statute mandates that the Budget Committee should include an equal number of elected governing body members and appointed citizen electors. The appointed citizens serve staggered three-year terms, ensuring continuity. A subcommittee, consisting of two budget committee members and one county staff, reviewed citizen applications during a public meeting on December 16, 2024, and submitted their recommendation for appointment. This recommendation is detailed in a draft order, and the Board of Commissioners retains the authority to select the final appointee from the recommended candidates.

MOTION to approve Order 2024-53 in the appointment of Budget Committee Position #1 with that person being R. Scott Tibbs for a three-year term beginning 1/1/2025 and expiring 12/31/2027. Motion seconded by Commissioner Barney. No discussion. Commissioner Hermreck votes Aye, Commissioner Crawford votes Aye, Commissioner Barney votes Aye. Motion carried 3-0.

Discussion item #11: Amendment to FLAP Grant for Ochoco Ranger Station Road Overlay to extend expiration date from 12/31/24 to 12/31/25:

Requester: Christina Haron

Details: Finance Director Christina Haron attended the Regular Session to inform the Board of Commissioners about an amendment to the 2022-approved FLAP grant. This

grant funds the Ochoco Ranger Station Road overlay project, which is managed federally on behalf of the County. The primary modification in the amendment is the extension of the project's expiration date from December 31, 2024, to December 31, 2025. This extension is requested due to the slower than anticipated progress of the project. Christina noted that the County has already contributed the required match for the project and no additional expenditures are anticipated at this time.

MOTION to amend the FLAP grant for the Ochoco Ranger Station Road overlay to extend expiration date from 12/31/24 to 12/31/25. Motion seconded by Commissioner Hermreck. No discussion. Commissioner Hermreck votes Aye, Commissioner Crawford votes Aye, Commissioner Barney votes Aye. Motion carried 3-0.

Discussion item #12: Domestic Relations Mediation Services RFP Selection:

Requester: John Eisler

Details: Assistant County Counsel John Eisler discussed a Request for Proposals (RFP) issued on November 5, 2024, for Domestic Relations Mediation Services during the Regular Session. The RFP aimed to contract a mediator who serves under the Circuit Court with compensation from the State, and was advertised through various channels including the County's website and local media. Evaluated on a 100-point scale, the criteria included professional qualifications, experience, fee structure, approach, and local knowledge. By the deadline on December 5, the County received only one proposal from David C. Allen, who has been the County's mediator since 2013. Allen's extensive experience and satisfactory service record led staff to recommend his reappointment. They propose to finalize a contract with him after the protest period, based on his advantageous proposal in line with the RFP's criteria.

MOTION to name David Allen the proposer whose proposal was most advantageous to the County for the Domestic Relations Mediator RFP issued November 6th and to sign the contract out of court following the protest period. Motion seconded by Commissioner Barney. No discussion. Commissioner Hermreck votes Aye, Commissioner Crawford votes Aye, Commissioner Barney votes Aye. Motion carried 3-0.

Discussion item #13: Resolution 2024-52 Amending the County's Fee Schedule:

Requester: John Eisler

Details: Assistant County Counsel John Eisler attended the Regular Session to discuss updates to the County's fee schedule. The primary adjustment is an increase in the Landfill's septage waste disposal fee to \$0.165 per gallon, a change driven by rising operational costs. According to ORS 203.115 and 294.160, such fee adjustments can only be made semi-annually, and the public must be given a chance to comment. Since the last modification to the fee schedule was in June 2024, adjustments to other County fees remain permissible at any time. Additionally, Landfill Manager Jacquie Davis provided insights into the septic services and the expiring contract with two springs. Efforts are underway in collaboration with the City of Prineville to devise a temporary plan.

A public hearing was opened.

Public Comment:

Justin Alderman requested to have it noted in the record. He raised a concern regarding the lack of a specified public comment period in the public notice about the fee change. He pointed out that the notice appears generic and does not explicitly state that public comments are being solicited for this issue. He suggested that future notices should clearly indicate when and how the public can provide feedback on such changes to ensure transparency and community involvement.

The public hearing was closed.

MOTION to approve Resolution 2024-52 as stated. Motion seconded by Commissioner Barney. No discussion. Commissioner Hermreck votes Aye, Commissioner Crawford votes Aye, Commissioner Barney votes Aye. Motion carried 3-0.

Discussion item #14: Order 2024-48 Correcting Nomenclature of Agricultural Extension Committee:

Requester: Eric Blaine

Details: County Counsel Eric Blaine attended the Regular Session to present an Order aimed at clarifying the nomenclature concerning the agricultural extension committee. The Order, effective as of December 4, 2024, establishes that the terms "Ag Extension Service District Advisory Board" and "Crook County Agricultural Extension Service District Advisory Committee" can be used interchangeably without affecting the legality or the effectiveness of appointments. This correction ensures that all references to the committee in past and future documents maintain their legal validity, addressing inconsistencies in terminology used in previous orders. The new Order simplifies administrative processes and reinforces the continuity of the committee's function and authority within the county.

MOTION to approve Order 2024-48. Motion seconded by Commissioner Hermreck. No discussion. Commissioner Hermreck votes Aye, Commissioner Crawford votes Aye, Commissioner Barney votes Aye. Motion carried 3-0.

Discussion item #15: Response to Grievance relating to public notice of the December 4, 2024, Board meeting:

Requester: Will Van Vactor

Details: County Manager Will Van Vactor discussed a grievance during the Regular Session regarding the timing of the public notice for the December 4th Regular Session, which was issued only about 24 hours in advance, failing to meet the 48-hour requirement. County Counsel Eric Blaine acknowledged this error in a prepared response and outlined steps to ensure future compliance with the notification requirements. Despite the acknowledgment of the error, Mr. Blaine recommended not rescinding the decisions made during the December 4th Regular Session as the main issue was with the timing of principal subject notifications, not the meeting's core details like date, time, and location. The Board of Commissioners showed reluctance to act on the grievance, trusting Mr. Blaine's judgment and noting the lack of public

complaints about the notice. The board is focused on improving notification procedures moving forward.

MOTION to not rescind the decisions made at the December 4th meeting. Motion seconded by Commissioner Hermreck. No discussion. Commissioner Hermreck votes Aye, Commissioner Crawford votes Aye, Commissioner Barney votes Aye. Motion carried 3-0.

MOTION to approve the response under 192.705 making the modifications that were discussed in today's meeting and after those modifications are made to the response, the Board of Commissioners authorizes it to be signed outside the meeting. Motion seconded by Commissioner Barney. No discussion. Commissioner Hermreck votes Aye, Commissioner Crawford votes Aye, Commissioner Barney votes Aye. Motion carried 3-0.

Discussion item #16: Final Plat Review for Grandridge II Subdivision, Phase 1:

Requester: Katie McDonald

Details: Senior Planner Katie McDonald attended the Regular Session to discuss the final plat for the Grandridge II Subdivision, a 15-lot development located south of Grandridge. The subdivision is being developed by Bobby Kennedy in phases. The Planning Commission gave its approval for the subdivision in November 2023, and the final plat for Phase 1 was signed in December 2024. All required signatures have been obtained on the plat before its presentation to the board for the final plat signature.

MOTION to approve Grandridge II Subdivisions. Motion seconded by Commissioner Hermreck. No discussion. Commissioner Hermreck votes Aye, Commissioner Crawford votes Aye, Commissioner Barney votes Aye. Motion carried 3-0.

Discussion item #17: Public Hearing: Ordinance 347, An Ordinance Amending the Crook County Zoning Ordinance to Adopt a Zone Map Change for Map Tax Lot 1614110000700, and Declaring an Emergency, second reading:

Requester: Katie McDonald

Details: Senior Planner Katie McDonald attended the Regular Session for the Public Hearing of the Second Reading of Ordinance 347. This ordinance, which amends the Crook County Zoning Ordinance to adopt a zoning map change for the property identified as map tax lot mtl1614110000700, also declares an emergency. Having already received approval from the Planning Commission, this amendment will lead to an update of the county zoning map upon the ordinance's recordation. The first reading took place at the December 4th meeting, and this session represents the second reading. It's significant to note that this action modifies the zoning map directly and does not affect any previous ordinances.

MOTION to read by title only Ordinance 347, an ordinance amending the Crook County zoning map to adopt a zone map change for map tax lot 1614110000700 and declaring an emergency. Motion seconded by Commissioner Hermreck. No discussion. Commissioner Hermreck votes Aye, Commissioner Crawford votes Aye, Commissioner Barney votes Aye. Motion carried 3-0.

The Public Hearing was opened. With no comments received, the public hearing was closed.

MOTION to approve Ordinance 347 as presented. Motion seconded by Commissioner Barney. No discussion. Commissioner Hermreck votes Aye, Commissioner Crawford votes Aye, Commissioner Barney votes Aye. Motion carried 3-0.

Manager Report:

Will Van Vactor provided several updates during the last regular meeting. He discussed the budget calendar and the adoption of fiscal policies, noting that a meeting with the county treasurer is postponed until early 2025, delaying the timeline slightly. Additionally, he mentioned that staff involved with boards and committees are invited to a training session on public meeting best practices scheduled for January 2nd. Lastly, he noted for the record that the executive session 2d has been removed from this morning's agenda.

Commissioner Updates:

Commissioner Hermreck mentioned that the county recently approved a Christmas partnership donation, which facilitates Christmas and grocery shopping for families in need. She expressed her gratitude to the community for their generosity and shared her rewarding experience volunteering to help these families.

Commissioner Crawford wished everyone Happy Holidays and Merry Christmas.

At 10:55 a.m. the Board of Commissioners convened into Executive Session under the following statute(s): 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.

EXECUTIVE SESSION

At the conclusion of the Executive Session, the Board of Commissioners convened back into Open Session, inviting members of the public into the meeting room.

MOTION to direct staff to proceed as discussed in the Executive Session. Motion seconded by Commissioner Barney. No discussion. Commissioner Hermreck votes Aye, Commissioner Crawford votes Aye, Commissioner Barney votes Aye. Motion carried 3-0.

There being no further business before the Board, the meeting was **adjourned at 11:08 a.m.**

Respectfully submitted,

Sarah Puerner / Breyanna Cupp

**CROOK COUNTY BOARD OF COMMISSIONERS MINUTES
OF DECEMBER 20, 2024, SPECIAL MEETING
Open Portion**

Be It Remembered that the Crook County Board of Commissioners met in a Special Session on December 20, 2024, at 9:00 a.m. in the County meeting room located at 203 NE Court Street, Prineville, Oregon 97754.

Board Members Present: Commissioner Susan Hermreck and Commissioner Brian Barney

Absentees: Commissioner Crawford

Others Present in Person or Via Zoom: Legal Counsel Eric Blaine; Executive Administrative Assistant Sarah Puerner; Executive Assistant Breyanna Cupp; County Manager Will Van Vactor; Undersheriff Bill Elliott; Operations Manager Stephanie Wilson; Sheriff Gautney; Legal Assistant Alex Solterbeck; and Justin Alderman.

SPECIAL SESSION

The meeting was **called to order at 9:00 a.m.**

Public Comment: None

Discussion item #1: Consideration of Appointing a New or Additional Attorney(s) for Labor Negotiations and Labor Relations issues:

Requester: Will Van Vactor

Details: County Manager Will Van Vactor attended the Special Session to discuss with the Board of Commissioners the appointment of a new counsel for labor negotiations. After consultations, it was determined that hiring outside counsel would benefit the county. Steven Schuback, proposed as the new labor attorney, offers a fresh perspective for negotiations with both the deputies and sergeants associations. His hourly rate of \$335 represents a slight increase from the current rate of \$295/hour. Sheriff Gautney highlighted the need for a new direction in these negotiations, particularly due to the long tenure of their current attorney, Bruce, who has slowed down in his practice. Commissioners Barney and Hermreck support this transition, acknowledging the importance of fresh eyes and a new outlook for the future of the organization.

MOTION to appoint Steven Schuback with PRHLaborLaw.com to the negotiations for the Sheriff's Department and to authorize County Manager Will Van Vactor to sign an engagement letter for services. Motion seconded by Commissioner Barney. No discussion. Commissioner Hermreck votes Aye and Commissioner Barney votes Aye. Motion carried 2-0.

Discussion item #2: Order 2024-57 In the Matter of an Emergency Procurement of Septage Hauling Services:

Requester: John Eisler

Details: County Counsel Eric Blaine attended the Special Session to discuss Order 2024-57, which pertains to the emergency procurement of septage hauling services due

to the imminent termination of the County's contract with 2 Springs Ranch on December 24th. The County needs to transport septage from the Landfill, the only collection site in Crook County, to the City's wastewater treatment facility. Given the lack of time to complete a competitive procurement process for a permitted septage transporter by the deadline, the County is permitted under ORS 249B.080 and Crook County Code 3.12.100 to execute contracts without a competitive process in emergency situations. Mr. Blaine provided an overview of the emergency procurement contract with MUCK to provide these services at 6 cents per gallon, noting the lack of interest and the need for qualified services made a competitive process impractical. The contract, expiring on 6/30/25, will handle approximately 340,000 gallons a month, with the next best alternative being La Pine. This arrangement is an essential interim solution, and there is gratitude expressed towards the City of Prineville for their support during this period. Commissioner Barney, who had a previous conflict of interest, confirmed his non-involvement and resolved conflict.

MOTION to approve Order 2024-57 in the matter of an emergency procurement of septage transportation services. Motion seconded by Commissioner Barney. No discussion. Commissioner Hermreck votes Aye and Commissioner Barney votes Aye. Motion carried 2-0.

MOTION to approve the services contract with Muck Septic Services LLC. Motion seconded by Commissioner Barney. No discussion. Commissioner Hermreck votes Aye and Commissioner Barney votes Aye. Motion carried 2-0.

Manager Report: None

Commissioner Updates: None

There being no further business before the Board of Commissioners, the meeting was **adjourned at 9:13 a.m.**

Respectfully submitted,

Sarah Puerner / Breyanna Cupp

**CROOK COUNTY BOARD OF COMMISSIONERS MINUTES
OF DECEMBER 30, 2024, SPECIAL MEETING
Open Portion**

Be It Remembered that the Crook County Board of Commissioners met in a Special Session on December 30, 2024, at 9:00 a.m. in the County meeting room located at 203 NE Court Street, Prineville, Oregon 97754.

Court Members Present: Commissioner Susan Hermreck and Commissioner Brian Barney

Absentees: Commissioner Seth Crawford

Others Present in Person or Via Zoom: Legal Counsels Eric Blaine and John Eisler; Executive Administrative Assistant Sarah Puerner; Executive Assistant Breyanna Cupp; Office Manager Alex Solterbeck; County Manager Will Van Vactor; and Dock Kerbow.

SPECIAL SESSION

The meeting was **called to order at 9:00 a.m.**

Public Comment: None

Discussion item #1: Order 2024-54 Amending the County's Title VI Program Plan:

Requester: John Eisler

Details: Assistant County Counsel John Eisler attended the Special Session to discuss updates to the Title VI Program Plan for Crook County. In October, the Oregon Department of Transportation (ODOT) requested that the County incorporate a four-factor analysis into its Title VI Program Plan. This amendment updates the plan by adding the required four-factor analysis and revising two appendices. The updated plan, which has been reviewed and verified by an ODOT representative, meets all regulatory requirements. The enhancements ensure that the plan adequately addresses the needs of Crook County's diverse population, promoting equal access to County services and resources. This update not only aligns with state guidelines but also reinforces the County's commitment to equity and inclusiveness in its operations.

MOTION to approve Order 2024-54. Motion seconded by Commissioner Barney. No discussion. Commissioner Hermreck votes Aye and Commissioner Barney votes Aye. Motion carried 2-0.

Discussion item #2: Transportation Systems Plan Amendment:

Requester: John Eisler

Details: Assistant County Counsel John Eisler attended the Special Session to discuss the proposed extension of the Transportation Systems Plan (TSP) development contract with Parametrix. Since August 2023, the County has collaborated with Parametrix on creating the TSP, originally targeted for completion by the end of this year. However, due to ongoing work and additional requirements, the contract now needs to be extended. The proposed amendment would continue Parametrix's services through June 30, 2025, ensuring the comprehensive development and implementation of the TSP.

This extension will allow for more thorough planning and engagement processes, aimed at enhancing the county's transportation infrastructure to meet future needs effectively.

MOTION to approve the amendment to Personal Services Contract and to sign out of the meeting on the condition that the final draft is substantively similar to what was presented before you today. Motion seconded by Commissioner Barney. No discussion. Commissioner Hermreck votes Aye and Commissioner Barney votes Aye. Motion carried 2-0.

Manager Report: None

Commissioner Updates: None

There being no further business before the Board of Commissioners, the meeting was **adjourned at 9:09 a.m.**

Respectfully submitted,

Sarah Puerner / Breyanna Cupp



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

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
Operating Funds		
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
Other Funds		
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
County Special Districts		
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:

February 6, 2025

Meeting date desired:

February 19, 2025

Subject:

Annual adoption of Crook County Investment Policy – no changes other than update date from January 2024 to January 2025 on cover page.

Background and policy implications:

This document guides the investment decisions for the County and ensures that investments comply with ORS 294.035; 294.040; 294.052; 294.135; 294.145 and 294.810. All funds within the scope of this policy are subject to regulations established by the state of Oregon. Any revisions or extensions of these sections of the ORS shall be assumed to be part of this Investment Policy immediately upon being enacted.

Budget/fiscal impacts:

This policy formalizes the framework, pursuant to ORS 294.135, for Crook County's investment activities to ensure effective and judicious management within the scope of this policy.

Requested by:

Christina Haron, CPA, Crook County Finance Director

christina.haron@crookcountyor.gov

Presenters:

Christina Haron, CPA, Crook County Finance Director

Legal review (only if requested):

This document has been reviewed by Government Portfolio Advisors, the County's investment advisors and does not require review by the State.

MEMO

To: Christina Haron – Crook County
From: Deanne Woodring and Frank McDonnell - GPA
Date: January 22, 2025
Re: Investment Policy Review and Update 2025

ORS 294.135(a) requires local governments investing in securities with maturities longer than 18 months to adopt their investment policies annually. The County last reviewed and adopted the policy in January 2024. After reviewing the County's policy this year, it is being presented for re-adoption for 2025 to the Crook County Court with no recommended changes.

Thank you,



Deanne Woodring, CFA
President



CROOK COUNTY

Investment Policy

January 2025

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1. Purpose

This Investment Policy defines the parameters within which funds are to be invested by Crook County. This policy formalizes the framework, pursuant to ORS 294.135, for Crook County's investment activities to ensure effective and judicious management within the scope of this policy.

2. Governing Authority

Crook County's investment program shall be operated in conformance with Oregon Revised Statutes and applicable federal law. Specifically, this investment policy is written in conformance with ORS 294.035; 294.040; 294.052; 294.135; 294.145 and 294.810. All funds within the scope of this policy are subject to regulations established by the state of Oregon. Any revisions or extensions of these sections of the ORS shall be assumed to be part of this Investment Policy immediately upon being enacted.

3. Scope

This policy applies to activities Crook County with regard to investing the financial assets of General Fund operating funds, Capital Project Funds, Road Funds, Treasurer's Trust Funds and all other budgeted county funds in the custody of the County. Investments of employees' retirement funds, deferred compensation plans and other funds are not covered by this policy. The amount of funds falling within the scope of this policy over the next three years is expected to range between \$50 million and \$100 million.

4. General Objectives

A. Preservation of Invested Capital

Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The goal is to mitigate credit risk and interest rate risk.

B. Liquidity

The investment portfolio shall remain sufficiently liquid to meet all reasonably anticipated operating requirements. Furthermore, the portfolio should consist largely of securities with active secondary or resale markets. A portion of the portfolio also may be placed in the Oregon Short Term Fund which offers next-day liquidity. Where possible and prudent, the portfolio should be structured so that investments mature concurrent with anticipated demands.

C. Return

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into consideration the safety and liquidity needs of the portfolio. Although return consists of both principal return (gains and losses due to market value fluctuations) and income return (yield), this policy discourages active trading and turnover of investments. Investments should generally be held to maturity.

5. Standards of Care

A. Prudence

The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported and appropriate action is taken to control adverse developments within a timely fashion as defined in this policy. The “prudent person” standard states:

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

B. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. Disclosure shall be made to the governing body. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of The County. Officers and employees shall, at all times, comply with the State of Oregon Government Standards and Practices code of ethics set forth in ORS Chapter 244.

C. Delegation of Authority and Responsibilities

i. Governing Body

The Crook County Court will retain ultimate fiduciary responsibility for invested funds. The governing body will receive reports, pursuant to, and with sufficient detail to comply with ORS 294.085 and 294.155.

ii. Delegation of Authority

Authority to manage investments within the scope of this policy and operate the investment program in accordance with established written procedures and internal controls is granted to the Crook County Finance Director, or his/her designee, or in the Finance Director’s absence, the Crook County Administrator, or his/her designed (hereinafter referred to as Investment Officer), and derived from the following: ORS 294.035 to 294.053, 294.125 to 294.145, and 294.810.

No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Investment Officer. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

All participants in the investment process shall seek to act responsibly as custodians of the public trust. No officer or designee may engage in an investment transaction except as provided under the terms of this policy and supporting procedures.

iii. Investment Committee

The County Court may seek to establish an investment committee to provide guidance to the Investment Officer(s) and monitor investment policy compliance.

iv. Investment Advisor

The County may engage the services of one or more external investment managers to assist in the management of The County investment portfolio in a manner consistent with this investment policy. Investment advisors may be hired on a discretionary or a non-discretionary basis. If The County hires an investment advisor to provide investment management services, the advisor is authorized to transact with its direct dealer relationships on behalf of The County.

6. Transaction Counterparties

A. Broker/Dealers

The Investment Officer shall determine which broker/dealer firms and registered representatives are authorized for the purposes of investing funds within the scope of this investment policy. A list will be maintained of approved broker/dealer firms and affiliated registered representatives.

The following minimum criteria must be met prior to authorizing investment transactions. The Investment Officer may impose more stringent criteria.

- i. Broker/Dealer firms must meet the following minimum criteria:
 - a. Be registered with the Securities and Exchange Commission (SEC)
 - b. Be registered with the Financial Industry Regulatory Authority (FINRA)
 - c. Provide most recent audited financials
 - d. Provide FINRA Focus Report filings
- ii. Approved broker/dealer employees who execute transactions with The County must meet the following minimum criteria:
 - a. Be a registered representative with the Financial Industry Regulatory Authority (FINRA);
 - b. Be licensed by the state of Oregon;
 - c. Provide certification (in writing) of having read, understood, and agreed to comply with the most current version of this investment policy.

- iii. The Investment Officer may want to establish policy for engaging broker/dealer firms and registered representatives that are more restrictive than stated in this policy. Additional requisites or due diligence items may include:
 - a. Positive references from at least three other local government clients.
 - b. As part of the periodic due diligence review, inquiries with other local government clients with regard to their recent experiences with broker/dealer firms or registered representatives and any change in relationship status.
 - c. Requirement that approved registered representatives provide notification within 30 days of any formal investigations or disciplinary actions initiated by federal or state regulators.
 - d. Requirement that prospective registered representatives have an established history of advising local governments with similar amounts of assets under management.
- iv. Periodic (at least annual) review of all authorized broker/dealers and their respective authorized registered representatives will be conducted by the Investment Officer. Factors to consider would be:
 - a. Pending investigations by securities regulators
 - b. Significant changes in net capital
 - c. Pending customer arbitration cases
 - d. Regulatory enforcement actions
- v. The Investment Officer shall maintain and review annually a list of all authorized financial institutions and broker/dealers that are approved to transact with The County for investment purposes.

The Investment Officer or designee may utilize the investment advisor's approved broker/dealer list in lieu of The County's own approved list. The advisor must submit the approved list to The County annually and provide updates throughout the year as they occur. The advisor must maintain documentation of appropriate license and professional credentials of broker/dealers on the list. The annual investment advisor broker/dealer review procedures should include:

- a. FINRA Certification check
 - Firm Profile
 - Firm History
 - Firm Operations
 - Disclosures of Arbitration Awards, Disciplinary and Regulatory Events
 - State Registration Verification
- b. Financial review of acceptable FINRA capital requirements or letter of credit for clearing settlements.

The advisors must provide The County with any changes to the list prior to transacting on behalf of The County.

The advisor may be authorized through the contracted agreement to open accounts on behalf of The County with the broker/dealers on the approved list. The County will

receive documentation directly from the brokers for account verification and regulatory requirements.

B. Investment Advisors

A list will be maintained of approved advisors selected by conducting a process of due diligence.

- i. The following items are required for all approved Investment Advisors:
 - a. The investment advisor firm must be registered with the Securities and Exchange Commission (SEC) or licensed by the state of Oregon (Note: Investment advisor firms with assets under management > \$100 million must be registered with the SEC, otherwise the firm must be licensed by the state of Oregon).
 - b. All investment advisor firm representatives conducting investment transactions on behalf of The County must be registered representatives with FINRA.
 - c. All investment advisor firm representatives conducting investment transactions on behalf of The County must be licensed by the state of Oregon.
 - d. Certification, by all of the advisor representatives conducting investment transactions on behalf of this entity, of having read, understood and agreed to comply with this investment policy.
- ii. A periodic (at least annual) review of all authorized investment advisors under contract will be conducted by the Investment Officer to determine their continued eligibility within the portfolio guidelines. The investment Advisor must notify The County immediately if any of the following issues arise while serving under a The County contract:
 - a. Pending investigations by securities regulators.
 - b. Significant changes in net capital.
 - c. Pending customer arbitration cases.
 - d. Regulatory enforcement actions.

C. Depositories

All financial institutions who desire to become depositories must be qualified Oregon Depositories pursuant to ORS Chapter 295.

D. Competitive Transactions

- i. The Investment Officer shall obtain and document competitive bid information on all investments purchased or sold in the secondary market. Competitive bids or offers should be obtained, when possible, from at least three separate brokers/financial institutions or through the use of a nationally recognized trading platform.
- ii. In the instance of a security for which there is no readily available competitive bid or offering on the same specific issue, then the Investment Officer shall document quotations for comparable or alternative securities.
- iii. When purchasing original issue instrumentality securities, no competitive offerings will be required as all dealers in the selling group offer those securities as the same original

issue price. However, the Investment Officer is encouraged to document quotations on comparable securities.

- iv. If an investment advisor provides investment management services, the advisor must retain documentation of competitive pricing execution on each transaction and provide upon request.

7. Administration and Operations

A. Delivery vs. Payment

All trades of marketable securities will be executed (cleared and settled) by delivery vs. payment (DVP) to ensure that securities are deposited in The County safekeeping institution prior to the release of funds.

B. Third-Party Safekeeping

Securities will be held by an independent third-party safekeeping institution selected by The County. All securities will be evidenced by safekeeping receipts in Crook County name. Upon request, the safekeeping institution shall make available a copy of its Statement on Standards for Attestation Engagements (SSAE) No. 16. The County will have online access through the safekeeping bank for verification of the account holdings and transactions. The County may hold bank deposits or certificates of deposits at banks qualified under ORS.295.

C. Internal Controls

The Investment Officer is responsible for establishing and maintaining an adequate internal control structure designed to reasonably assure that invested funds are invested within the parameters of this Investment policy and, protected from loss, theft or misuse. Specifics for the internal controls shall be documented in writing. The established control structure shall be reviewed and updated periodically by the County Court.

The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management. The internal controls shall address the following points at a minimum:

- i. Compliance with investment policy constraints and requirements
- ii. Control of collusion
- iii. Segregation of duties and separation of responsibilities for trade execution, accounting, and record keeping
- iv. Custodial safekeeping
- v. Avoidance of physical delivery of securities wherever possible and address control requirements for physical delivery where necessary
- vi. Clear delegation of authority
- vii. Confirmation of transactions for investments and wire transfers in written or digitally verifiable electronic form
- viii. Dual authorizations of wire and automated clearing house (ACH) transfers
- ix. Staff training

- x. Review, maintenance and monitoring of security procedures both manual and automated
- xi. Timely reconciliation of custodial reports
- xii. Appropriate security for online transactions and access to bank accounts and bank data

An external auditor shall provide an annual independent review to assure compliance with Oregon state law and Crook County policies and procedures.

D. Accounting Method

The County shall comply with all required legal provisions and Generally Accepted Accounting Principles (GAAP). The accounting principles are those contained in the pronouncements of authoritative bodies including but not necessarily limited to, the Governmental Accounting Standards Board (GASB); the American Institute of Certified Public Accountants (AICPA); and the Financial Accounting Standards Board (FASB).

Pooling of Funds: Except for cash in certain restricted and special funds, The County will consolidate balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

8. Authorized and Suitable Investments

A. Permitted Investments

All investments of The County shall be made in accordance with Oregon Revised Statutes: ORS 294.035 (Investment of surplus funds of political subdivisions; approved investments), ORS 294.040 (Restriction on investments under ORS 294.035), ORS 294.135 (Investment maturity dates), ORS 294.145 (Prohibited conduct for custodial officer), and ORS 294.805 to 294.895 (Local Government Investment Pool). If additional types of securities are considered for investment, per Oregon state statute they will not be eligible for investment until this Policy has been amended and the amended version adopted by the County Court. Minimum credit ratings and percentage limitations apply to the time of purchase.

The following lists allowable investment types:

US Treasury Obligations: Direct obligations of the United States Treasury whose payment is guaranteed by the United States. [ORS Section 294.035(3)(a)]

US Agency Obligations: Federal agency and instrumentalities of the United States or enterprises sponsored by the United States Government (GSE) and whose payment is guaranteed by the United States, the agencies and instrumentalities of the United States or enterprises sponsored by the United States Government. [ORS Section 294.035(3)(a)]

Municipal Debt: Lawfully issued debt obligations of the States of Oregon, California, Idaho and Washington and political subdivisions of those states if the obligations have a long-term rating on the settlement date of AA- or better by S&P or Aa3 or better by Moody's or equivalent rating by any nationally recognized statistical rating organization, or are rated

on the settlement date in the highest category for short-term municipal debt by a nationally recognized statistical rating organization. [ORS Section 294.035(3)(c)]

Corporate Indebtedness: Corporate indebtedness subject to a valid registration statement on file with the Securities and Exchange Commission or issued under the authority of section 3(a)(2) or 3(a)(3) of the Securities Act of 1933. Corporate indebtedness must be rated on the settlement date AA- or better by S&P or Aa3 or better by Moody's or equivalent rating by any nationally recognized statistical rating organization. [ORS Section 294.035(3)(i)]

Commercial Paper: Corporate indebtedness subject to a valid registration statement on file with the Securities and Exchange Commission or issued under the authority of section 3(a)(2) or 3(a)(3) of the Securities Act of 1933, as amended. Commercial Paper must be rated A1 by Standard and Poor's or P1 by Moody's or equivalent rating by any nationally recognized statistical rating organization. Issuer constraints for commercial paper combined with corporate notes will be limited by statute to 5% of market value per issuer. [ORS Section 294.035(3)(i)]

Certificates of Deposit: Certificates of deposit in insured institutions as defined in ORS 706.008, in credit unions as defined in ORS Section 723.006 or in federal credit unions, if the institution or credit union maintains a head office or a branch in this state [ORS Section 294.035(3)(d)].

Bank Time Deposit/Savings Accounts: Time deposit open accounts or savings accounts in insured institutions as defined in ORS Section 706.008, in credit unions as defined in ORS Section 723.006 or in federal credit unions, if the institution or credit union maintains a head office or a branch in this state [ORS Section 294.035(3)(d)(e)].

Bankers' Acceptances: A short-term credit investment created by a non-financial firm and guaranteed by a qualified financial institution whose short-term letter of credit rating is rated in the highest category without any refinement or gradation by one or more nationally recognized statistical rating organization. For the purposes of this paragraph, "qualified financial institution" means: (i) A financial institution that is located and licensed to do banking business in the State of Oregon; or (ii) A financial institution that is wholly owned by a financial holding company or a bank holding company that owns a financial institution that is located and licensed to do banking business in the State of Oregon. [ORS 294.035(3)(h)]

Local Government Investment Pool: State Treasurer's local short-term investment fund up to the statutory limit per ORS Section 294.810.

B. Collateralization

Time deposit open accounts, Certificates of Deposit and savings accounts shall be collateralized through the state collateral pool for any excess over the amount insured by an agency of the United States government in accordance with ORS 295.018. All depositories must be on the State of Oregon's qualified list. Additional collateral requirements may be required if the Treasurer deems increased collateral is beneficial to the protection of the monies under The County's management.

C. Approval of Permitted Investments

If additional types of securities are considered for investment, per Oregon state statute they will not be eligible for investment until this Policy has been amended and the amended version adopted by Crook County.

D. Prohibited Investments

- i. The County shall not invest in “144A” private placement securities, this includes commercial paper privately placed under section 4(a)(2) of the Securities Act of 1933.
- ii. The County shall not lend securities nor directly participate in a securities lending or reverse repurchase program.
- iii. The County shall not purchase mortgage-backed securities.
- iv. The County shall not purchase, per ORS 294.040, any bonds of issuers listed in ORS 294.035(3)(a) to (c) that have a prior default history.
- v. No commitment to buy or sell securities may be made more than 14 days prior to the anticipated settlement date.

9. Investment Parameters

A. Credit Risk

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. Credit risk will be mitigated by the following guidelines:

- i. **Diversification:** It is the policy of The County to diversify its investments. Where appropriate, exposures will be limited by security type; maturity; issuance, issuer, and security type. Allowed security types and Investment exposure limitations are detailed in the table below.
- ii. **Credit Ratings:** Investments must have a rating from at least one of the following nationally recognized statistical ratings organizations (NRSRO): Moody’s Investors Service; Standard & Poor’s; and Fitch Ratings Service as detailed in the table below. Ratings used to apply the guidelines below should be investment level ratings and not issuer level ratings.
- iii. The minimum weighted average credit rating of the portfolio’s rated investments shall be AA-/Aa3/AA- by Standard & Poor’s; Moody’s Investors Service; and Fitch Ratings Service respectively.
- iv. **Diversification and Credit Exposure Constraints:** The following table limits exposures among investments permitted by this policy.

Total Portfolio Diversification Constraints

Issue Type	Maximum % Holdings	Maximum % per Issuer	Ratings S&P, Moody's, or Equivalent NRSRO	Maximum Maturity
US Treasury Obligations	100%	None	N/A	5.25 years
US Agency Obligations	100%	35%	N/A	5.25 years
Municipal Bonds (OR, CA, ID, WA)	25%	5%	AA- / Aa3 Short Term*	5.25 years
Corporate Bonds	35%**	5%***	AA- / Aa3	5.25 years
Commercial Paper			A1 / P1	270 days
Bank Time Deposits/Savings Accounts	20%	20%	Oregon Public Depository	N/A
Certificates of Deposit	10%	5%	Oregon Public Depository	5.25 years
Banker's Acceptance	10%	5%	A1 / P1	180 days
Oregon Short Term Fund	Maximum allowed per ORS 294.810	None	N/A	N/A

*Short Term Ratings: Moody's - P1/MIG1/VMIG1, S&P - A-1/P-1, Fitch - F-1

**35% maximum combined corporate and commercial paper per ORS.

***Issuer constraints apply to the combined issues in corporate and commercial paper holdings.

B. Determining a Security's Rating

A single rating will be determined for each investment by utilizing the highest security level rating available for the security from Standard and Poor's, Moody's Investor Services and Fitch Ratings respectively.

C. Investment Maturity

- i. Where feasible and prudent, investment maturities should be matched with expected cash outflows to mitigate risk.
- ii. The County will not directly invest in securities maturing more than 5.25 years* from the date of purchase.
- iii. The maximum weighted maturity of the total portfolio shall not exceed 2.50 years. This maximum is established to limit the portfolio to excessive price change exposure.
- iv. Liquidity funds will be held in the State Pool or in money market instruments maturing one year and shorter.

- v. Core funds will be defined as the funds in excess of liquidity requirements. The investments in this portion of the portfolio will have maturities between one day and 5.25 years and will be only invested in higher quality and liquid securities.

Total Portfolio Maturity Constraints:

Maturity Constraints	Minimum % of Total Portfolio
Under 30 days	10%
Under 1 year	25%
Under 5.25 years	100%
Maturity Constraints	Maximum of Total Portfolio in Years
Weighted Average Maturity	2.5
Security Structure Constraint	Maximum % of Total Portfolio
Callable Securities	25%

*Exception to 5.25-year maturity maximum: Reserve or Capital Improvement Project monies may be invested in securities exceeding 5.25 years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of the funds.

10. Authority to Invest for Other Entities

Crook County shall not serve as the custodian for the investment of funds on behalf of any other jurisdiction, agency, district or entity, except where required by statute. In such cases, the governing body of said other jurisdiction, agency, district or other entity shall annually furnish to Crook County, a written order authorizing Crook County to invest the funds pursuant to Oregon Revised Statutes and in conformance with the Investment Policy and further indemnifying and holding Crook County harmless from and against any and all claims, liabilities, demands, actions or damages incurred in connection with, or in any way relating to, such investment. Such order shall be spread upon the minutes or journal of the governing body. The governing body of said other jurisdiction, agency, district or entity shall furnish a copy of the minutes upon which the order has been spread along with the signed, written order authorizing investing.

11. Investment of Proceeds from Debt Issuance

Investments of bond proceeds are restricted under bond covenants that may be more restrictive than the investment parameters included in this policy. The investments will be made in a manner to match cash flow expectations based on managed disbursement schedules.

Liquidity for bond proceeds will be managed through the OSTF Pool or Bank deposit balances.

Funds from bond proceeds and amounts held in a bond payment reserve or proceeds fund may be invested pursuant to ORS 294.052. Investments of bond proceeds are typically not invested for resale and maturity matched with expected outflows.

Information will be maintained for arbitrage rebate calculations.

12. Investment of Reserve or Capital Improvements

Pursuant to ORS 294.135(1)(b), reserve or capital Improvement project monies may be invested in securities with a maturity of 5.25 years at the maximum when the funds in question are being accumulated for an anticipated use that will occur more than 18 months after the funds are invested, then, upon the approval of the governing body of the county, municipality, school district or other political subdivision, the maturity of the investment or investments made with the funds may occur when the funds are expected to be used. Reserve or Capital Improvement Project monies may be invested in securities exceeding 5.25 years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of the funds.

13. Guideline Measurement and Adherence

A. Guideline Measurement

Guideline measurements will use market value of investments.

B. Guideline Compliance

- i. If the portfolio falls outside of compliance with adopted investment policy guidelines or is being managed inconsistently with this policy, the Investment Officer shall bring the portfolio back into compliance in a prudent manner and as soon as prudently feasible.
- ii. Violations of portfolio guidelines as a result of transactions; actions to bring the portfolio back into compliance and; reasoning for actions taken to bring the portfolio back into compliance shall be documented and reported to the County Court.
- iii. Due to fluctuations in the aggregate surplus funds balance, maximum percentages for a particular issuer or investment type may be exceeded at a point in time. Securities need not be liquidated to realign the portfolio; however, consideration should be given to this matter when future purchases are made to ensure that appropriate diversification is maintained.

14. Reporting and Disclosure

A. Compliance

The Investment Officer shall prepare a report at least quarterly that allows the County Court to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the investment oversight body. The report will include, at a minimum, the following:

- i. A listing of all investments held during the reporting period showing: par/face value; accounting book value; market value; type of investment; issuer; credit ratings; and yield to maturity (yield to worst if callable).
- ii. Average maturity of the portfolio at period-end
- iii. Maturity distribution of the portfolio at period-end

- iv. Average portfolio credit quality of the portfolio at period-end
- v. Average weighted yield to maturity (yield to worst if callable investments are allowed) of the portfolio
- vi. Distribution by type of investment
- vii. Transactions since last report
- viii. Violations of portfolio guidelines or non-compliance issues that occurred during the prior period or that are outstanding. This report should also note actions (taken or planned) to bring the portfolio back into compliance.

B. Performance Standards/Evaluation

- i. The County yields will be compared to the OST Pool rates.
- ii. The portfolio will be invested into a predetermined structure that will be measured against a selected benchmark portfolio. The structure will be based upon a chosen minimum and maximum effective duration and will have the objective to achieve market rates of returns over long investment horizons. The purpose of the benchmark is to appropriately manage the risk in the portfolio given interest rate cycles. The core portfolio is expected to provide similar returns to the benchmark over interest rate cycles but may underperform or outperform in certain periods. The portfolio will be positioned to first protect principal and then achieve market rates of return. The benchmark used will be a 0-3 year or 0-5 year standard market index and comparisons will be calculated monthly and reported quarterly.
- iii. When comparing the performance of The County's portfolio, all fees and expenses involved with managing the portfolio shall be included in the computation of the portfolio's rate of return.
- iv. The mark to market pricing will be calculated monthly and be provided in a monthly report.

C. Audits

Management shall establish an annual process of independent review by the external auditor to assure compliance with internal controls. Such audit will include tests deemed appropriate by the auditor.

D. Reporting Requirements

The Investment Officer will retain and provide quarterly investment reports to the County Court in a similar manner as outlined in ORS 208.090. The reports also will be available upon request. Securities holdings and cash balances held in the investment portfolio will be provided on the reports.

The minimum quarterly reporting requirements for total portfolio are as follows:

- Earnings Yield
- Holdings Report (including mark to market)
- Transactions Report
- Weighted Average Maturity or Duration

- Compliance Report

15. Policy Maintenance and Considerations

A. Review

The investment policy shall be reviewed at least annually to ensure its consistency with the overall objectives of preservation of principal, liquidity and return, and its relevance to current law and financial and economic trends.

The annual report should also serve as a venue to suggest policies and improvements to the investment program, and shall include an investment plan for the coming year.

B. Exemptions

Any investment held prior to the adoption of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested as provided by this policy.

C. Policy Adoption and Amendments

This Investment Policy and any modifications to this policy must be formally approved in writing by the Crook County Court. Regardless of whether this policy is submitted to the OSTF Board for comment, this policy shall be re-submitted not less than annually to the County Court for approval.

Glossary of Terms

Accrued Interest: The interest accumulated on a security since the issue date or since the last coupon payment. The buyer of the security pays the market price plus accrued interest.

Agency Securities: See “Federal Agency Securities.”

Bankers’ Acceptance (BA’s): A draft or bill of exchange drawn upon and accepted by a bank. Frequently used to finance shipping of international goods. Used as a short-term credit instrument, bankers’ acceptances are traded at a discount from face value as a month market instrument in the secondary market on the basis of the credit quality of the guaranteeing bank.

Basis Point: A basis point is a unit of measure used in finance to describe the percentage change in the value or rate of a financial instrument. One basis point is equivalent to 0.01% (1/100th of a percent) or 0.0001 in decimal form. In most cases, it refers to changes in interest rates and bond yields.

Benchmark: A market index used as a comparative basis for measuring the performance of an investment portfolio. A performance benchmark should represent a close correlation to investment guidelines, risk tolerance and duration of the actual portfolio’s investments.

Bond: An interest-bearing security issued by a corporation, government, governmental agency, or other body. It is a form of debt with an interest rate, maturity, and face value, and it is usually secured by specific assets. Most bonds have a maturity of greater than one year and in general, pay interest semiannually.

Broker/Dealer: A person or firm transacting securities business with customers. A “broker” acts as an agent between buyers and sellers, and receives a commission for these services. A “dealer” buys and sells financial assets from its own portfolio. A dealer takes risk by owning an inventory of securities, whereas a broker merely matches up buyers and sellers.

Call: An option to buy a specific asset at a certain price within a certain period of time.

Callable: A bond or preferred stock that may be redeemed by the issuer before maturity for a call price specified at the time of issuance.

Call Date: The date before maturity on which a bond may be redeemed at the option of the issuer.

Certificate of Deposit (CD): Bank obligation issued by a financial institution generally offering a fixed rate of return (coupon) for a specified period of time (maturity).

Collateral: Securities or other property that a borrower pledges as security for the repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

Commercial Paper: Short-term, unsecured, negotiable promissory notes issued by a company or financial institution. Issued at a discount and matures at par or face value. Usually a maximum maturity of 270 days, and given a short-term debt rating by one or more NRSROs.

Core Fund: Core funds are defined as operating fund balance which exceeds THE COUNTY’S daily liquidity needs. Core funds are invested out the yield curve to diversify maturity structure in

the overall portfolio. Having longer term investments in a portfolio will stabilize the overall portfolio interest earnings over interest rate cycles.

Corporate Note: A debt instrument issued by a corporation with a maturity of greater than one year and less than ten years.

Coupon Rate: The annual rate of interest that the issuer of a bond promises to pay to the holder of the bond.

Current Maturity: The amount of time left until an obligation matures. For example, a one-year bill issued nine months ago has a current maturity of three months.

Current Yield: The coupon payments on a security as a percentage of the security's market price. In many instances the price should be gross of accrued interest, particularly on instruments where no coupon is left to be paid until maturity.

CUSIP: A CUSIP number identifies securities. CUSIP stands for Committee on Uniform Security Identification Procedures, which was established under the auspices of the American Bankers Association to develop a uniform method of identifying municipal, U.S. government, and corporate securities.

Delivery Versus Payment (DVP): Settlement procedure in which securities are delivered versus payment of cash, but only after cash has been received. Most security transactions, including those through the Fed Securities Wire system and DTC, are done DVP as a protection for both the buyer and seller of securities.

Depository Trust Company (DTC): A firm through which members can use a computer to arrange for securities to be delivered to other members without physical delivery of certificates. A member of the Federal Reserve System and owned mostly by the New York Stock Exchange, the Depository Trust Company uses computerized debit and credit entries. Most corporate securities, commercial paper, CDs and BAs clear through DTC.

Discount Notes: Short term debt obligations issued by Federal Agencies at a discount. Discount notes mature at par and can range in maturity from overnight to one year. Discount Notes typically have very large primary (new issue) and secondary markets.

Federal Agency Security: A debt instrument issued by one of the federal agencies. Federal agencies are considered second in credit quality and liquidity only to U.S. Treasuries.

Federal Agency: Government sponsored/owned entity created by the U.S. Congress, generally for the purpose of acting as a financial intermediary by borrowing in the marketplace and directing proceeds to specific areas of the economy considered to otherwise have restricted access to credit markets.

Federal Farm Credit Bank (FFCB): A Government Sponsored Enterprise (GSE) system that is a network of cooperatively owned lending institutions that provide credit services to farmers, agricultural cooperatives and rural utilities. The FFCBs act as financial intermediaries that borrow money in the capital markets and use the proceeds to make loans and provide other assistance to farmers and farm-affiliated businesses. FFCB debt is not an obligation of, nor is it guaranteed by the U.S. government, although it is considered to have minimal credit risk due to its importance

to the U.S. Financial system and agricultural industry. Also issues notes under its “designated note” program.

Federal Home Loan Bank System (FHLB): A Government Sponsored Enterprise (GSE) system, consisting of wholesale banks (currently twelve district banks) owned by their member banks, which provides correspondent banking services and credit to various financial institutions, financed by the issuance of securities. The principal purpose of the FHLB is to add liquidity to the mortgage markets. Although FHLB does not directly fund mortgages, it provides a stable supply of credit to thrift institutions that make new mortgage loans. FHLB debt is not an obligation of, nor is it guaranteed by the U.S. government, although it is considered to have minimal credit risk due to its importance to the U.S. financial system and housing market. Frequent issuer of discount notes, agency notes and callable agency securities. Also issues notes under its “global note” and “TAP” programs.

Federal Home Loan Mortgage Corporation (FHLMC or "Freddie Mac"): One of the large Federal Agencies. A government sponsored public corporation (GSE) that provides stability and assistance to the secondary market for home mortgages by purchasing first mortgages and participation interests financed by the sale of debt and guaranteed mortgage backed securities. FHLMC debt is not an obligation of, nor is it guaranteed by the U.S. government, although it is considered to have minimal credit risk due to its importance to the U.S. financial system and housing market. Frequent issuer of discount notes, agency notes, callable agency securities and MBS. Also issues notes under its “reference note” program.

Federal National Mortgage Association (FNMA or "Fannie Mae"): One of the large Federal Agencies. A government sponsored public corporation (GSE) that provides liquidity to the residential mortgage market by purchasing mortgage loans from lenders, financed by the issuance of debt securities and MBS (pools of mortgages packaged together as a security). FNMA debt is not an obligation of, nor is it guaranteed by the U.S. government, although it is considered to have minimal credit risk due to its importance to the U.S. financial system and housing market. Frequent issuer of discount notes, agency notes, callable agency securities and MBS. Also issues notes under its “benchmark note” program.

Federal Reserve Bank: One of the 12 distinct banks of the Federal Reserve System.

Federal Reserve System (the Fed): The independent central bank system of the United States that establishes and conducts the nation's monetary policy. This is accomplished in three major ways: (1) raising or lowering bank reserve requirements, (2) raising or lowering the target Fed Funds Rate and Discount Rate, and (3) in open market operations by buying and selling government securities. The Federal Reserve System is made up of twelve Federal Reserve District Banks, their branches, and many national and state banks throughout the nation. It is headed by the seven member Board of Governors known as the “Federal Reserve Board” and headed by its Chairman.

General Obligation Bonds (GOs): Bonds secured by the pledge of the municipal issuer's full faith and credit, which usually includes unlimited taxing power.

Government Bonds: Securities issued by the federal government; they are obligations of the U.S. Treasury. Also known as “government securities.”

Government Sponsored Enterprise (GSE): Privately owned entity subject to federal regulation and supervision, created by the U.S. Congress to reduce the cost of capital for certain borrowing

sectors of the economy such as students, farmers, and homeowners. GSEs carry the implicit backing of the U.S. Government, but they are not direct obligations of the U.S. Government. For this reason, these securities will offer a yield premium over Treasuries. Some consider GSEs to be stealth recipients of corporate welfare. Examples of GSEs include: FHLB, FHLMC, FNMA and FFCB.

Interest: Compensation paid or to be paid for the use of money. The rate of interest is generally expressed as an annual percentage.

Interest Rate: The interest payable each year on borrowed funds, expressed as a percentage of the principal.

Investment Advisor: A company that provides professional advice managing portfolios, investment recommendations and/or research in exchange for a management fee.

Investment Portfolio: A collection of securities held by a bank, individual, institution, or government agency for investment purposes.

Investment Securities: Securities purchased for an investment portfolio, as opposed to those purchased for resale to customers.

Liquidity: The ease at which a security can be bought or sold (converted to cash) in the market. A large number of buyers and sellers and a high volume of trading activity are important components of liquidity.

Liquidity Component: A percentage of the total portfolio that is dedicated to providing liquidity needs for the County.

Mark to Market: Adjustment of an account or portfolio to reflect actual market price rather than book price, purchase price or some other valuation.

Municipals: Securities, usually bonds, issued by a state or its agencies. The interest on “munis” is usually exempt from federal income taxes and state and local income taxes in the state of issuance. Municipal securities may or may not be backed by the issuing agency’s taxation powers.

NRSRO: A “Nationally Recognized Statistical Rating Organization.” A designated rating organization that the SEC has deemed a strong national presence in the U.S. NRSROs provide credit ratings on corporate and bank debt issues. Only ratings of a NRSRO may be used for the regulatory purposes of rating such as Moody’s, S&P, Fitch and Duff & Phelps.

Par Value: The value of a security expressed as a specific dollar amount marked on the face of the security, or the amount of money due at maturity. Par value should not be confused with market value.

Prudent Person Standard: Standard that requires that when investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee will act with care, skill, prudence, and diligence under the circumstances the prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the entity.

Rate of Return: Amount of income received from an investment, expressed as a percentage of the amount invested.

State of Oregon Local Government Investment Pool (OSTF – Oregon Short Term Fund): The OSTF is organized pursuant to ORS 294.805 through 294.895. Participation in the Pool will not exceed the maximum limit annually set by ORS 294.810.

Total Return: Investment performance measured over a period of time that includes coupon interest, interest on interest, and both realized and unrealized gains or losses. Total return includes, therefore, any market value appreciation/depreciation on investments held at period end.

Treasury Bill (T-Bill): An obligation of the U.S. government with a maturity of one year or less. T-bills bear no interest but are sold at a discount.

Treasury Bonds and Notes: Obligations of the U.S. government that bear interest. Notes have maturities of one to ten years; bonds have longer maturities.

Yield: The annual rate of return on an investment, expressed as a percentage of the investment. Income yield is obtained by dividing the current dollar income by the current market price for the security. Net yield, or yield to maturity, is the current income yield minus any premium above par or plus any discount from par in the purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

Yield to Maturity: The average annual yield on a security, assuming it is held to maturity; equals to the rate at which all principal and interest payments would be discounted to produce a present value equal to the purchase price of the bond.

Ratings Table – Long-Term

Three Highest Rating Categories	S&P	Moody's	Fitch	Definition
	AAA	Aaa	AAA	Highest credit quality
	AA+, AA, AA-	Aa1, Aa2, Aa3	AA+, AA, AA-	Very high credit quality
	A+, A, A-	A1, A2, A3	A+, A, A-	High credit quality
	BBB+, BBB, BBB-	Baa1, Baa2, Baa3	BBB+, BBB, BBB-	Good credit quality
	BB+, BB, BB-	Ba1, Ba2, Ba3	BB+, BB, BB-	Non-investment grade

Ratings Table – Short-Term

Highest Rating Category	S&P	Moody's	Fitch	Definition
	A1+, A1	P1+, P1	F1+, F1	Highest credit quality
	Municipal Commercial Paper			
	A-1, A-1+, SP-1+, SP-1	P1, MIG1, VMIG1	F1+, F1	Highest credit quality



Agenda Item Request

Date:

February 13, 2025

Meeting date desired:

February 19, 2025 – consent agenda

Subject:

FY 2024 Financial Statements, Audit & Governing Body letter from Auditors

Background and policy implications:

Completed FY2024 Financial Statements and Independent Auditors Report indicating an unmodified or “clean” opinion along with the Governing Body letter from the Auditors to the County Board of Commissioners

Budget/fiscal impacts:

NA – required reporting has been completed

Requested by:

Christina Haron, CPA, Crook County Finance Director

christina.haron@crookcountyor.gov

Presenters:

Christina Haron, CPA, Crook County Finance Director

Legal review (only if requested):

CROOK COUNTY, OREGON

FINANCIAL REPORT

AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

CROOK COUNTY OREGON

ANNUAL FINANCIAL REPORT

As of and for the Year Ended June 30, 2024

CROOK COUNTY, OREGON

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CROOK COUNTY, OREGON

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CROOK COUNTY, OREGON

INTRODUCTORY SECTION

CROOK COUNTY, OREGON

County Board of Commissioners

<u>Name and Address</u>	<u>Term Expires</u>
Seth Crawford, County Commissioner, Chair	December 2024
Susan Hermreck, County Commissioner	December 2024
Brian Barney, County Commissioner	December 2026

Elected Officials

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Jon Soliz	County Assessor	December 2026
Cheryl Seely	County Clerk	December 2026
Kari Hathorn	County District Attorney	December 2024
John Gautney	County Sheriff	December 2024
Galan Carter	County Treasurer	December 2026
Greg Kelso	County Surveyor	December 2026

Board Members receive mail at the County address listed below:

300 NE 3rd Street Prineville, OR 97754

CROOK COUNTY, OREGON

FINANCIAL SECTION



CLEAR TRAIL CPAS
Clear Solutions, Clear Results

2850 SW Cedar Hills Blvd, #2074, Beaverton OR 97005 • 503-586-7170 • ClearTrailCPAS.com

February 3, 2025

INDEPENDENT AUDITOR'S REPORT

County Commissioners
Crook County
Prineville, Oregon

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crook County, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crook County, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions.

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

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

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

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

Required Supplementary Information

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

The budgetary comparison information presented as required supplementary information, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Supplementary Information

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

Other Information

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

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

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated February 3, 2025 on our consideration of the internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated February 3, 2025, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

A handwritten signature in black ink, appearing to read "Kenny Allen". The signature is fluid and cursive, with a large initial "K" and "A".

Kenny Allen, CPA
CLEAR TRAIL CPAs

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2024

As management of Crook County, we offer readers of Crook County's financial statements this narrative overview and analysis of the financial activities of Crook County as of and for the fiscal year ended June 30, 2024.

Financial Highlights

- Total assets and deferred outflows of the County exceeded its liabilities and deferred inflows by \$96,610,089 as of June 30, 2024. Of this amount, \$42,346,769 (unrestricted net position) may be used to meet the County's on-going obligations to citizens and creditors, compared to unrestricted net position of \$57,096,242 as of June 30, 2023.
- The County's governmental funds reported a combined fund balance of \$56,916,469, a decrease of \$24,149,852 from June 30, 2023. Approximately fifty-two percent, \$29,509,428, is available for spending at the County's discretion (assigned and unassigned fund balance), forty-five percent, \$25,862,364 is restricted and three percent, \$1,544,677 is inventory or prepaids and considered unspendable.
- County General Fund
 - The General Fund's fund balance was \$9,689,051 as of June 30, 2024, an increase of \$2,824,495.
 - Fund balance is eighty-eight percent of the General Fund's expenditures at year-end which is 10.5 months of General Fund expenditures. The County needs an adequate amount of carryover to cover its expenditures until November when it begins receiving property taxes. Property taxes make up about twenty percent of the Fund's revenue.
- Noncurrent liabilities were \$72,240,934 as of June 30, 2024, compared to noncurrent liabilities of \$70,305,863 as of June 30, 2023. The increase was primarily due to the increase in net pension liability and debt for land purchases for the Justice Center parking lot and airport hangar.

Overview of the Financial Statements

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

Government-wide financial statements.

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

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

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2024

The *Statement of Activities* presents information showing how Crook County's net position changed during the fiscal year ended June 30, 2024. Changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of the related cash, or other financial assets, flows. Thus, revenues and expenses are reported in this statement for some items, for example, property taxes and accrued compensated leave, which will result in cash flows in future fiscal periods.

Each of these government-wide financial statements, *Statement of Net Position* and *Statement of Activities*, distinguish functions of Crook County that are supported primarily by taxes and inter-governmental revenues (*governmental activities*) from other functions that are intended to recover all, or a significant portion of, their costs through user fees and charges (*business-type activities*). The governmental activities of Crook County include general government, highways and streets, public safety, health and welfare, and culture and education. The business-type activities of Crook County include landfill, airport and weed control.

The government-wide financial statements include one county service district, Crook County Agricultural Extension Service District. This entity is legally separate but is included as a blended component unit based on the criteria described in the Notes to Financial Statements (Note 1 – Summary of Significant Accounting Policies). Requests for copies of the separately issued financial statements for the District should be addressed to Crook County, 300 NE Third Street, Prineville, OR 97754.

The government-wide financial statements can be found on pages **5-6** of this report.

Fund financial statements.

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Crook County, like other state and local government entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Each of the funds of Crook County is classified in one of three categories: governmental funds, proprietary funds or fiduciary funds.

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

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

Crook County reported activity in thirty individual governmental funds for the fiscal year ended June 30, 2024. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund and the County's major funds (Road, Community Development, Sheriff's Office, Health, Capital Projects, and Reserve). Data from all other governmental funds are combined into a single, aggregated Page 64

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2024

presentation. Individual data for each of these non-major governmental funds is provided in the form of combining statements in the "Other Supplementary Information" section of this report and in the budget to actual comparison schedules.

Crook County adopts an annual budget for each of its funds and a budgetary comparison statement has been provided for each to demonstrate compliance with its annual budget.

The Basic Governmental Fund Financial Statements can be found on pages **7-10** of this report.

Proprietary funds. Crook County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions as business-type activities in the government-wide financial statements. Crook County uses enterprise funds to account for its landfill, airport, and weed control operations. An internal service fund is an accounting device to accumulate and allocate costs internally among Crook County's functions. Crook County uses an internal service fund to account for facilities services. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the governmental-wide financial statements.

Proprietary funds financial statements provide similar, but more detailed, information as the government-wide financial statements. Individual fund budgetary data for the enterprise funds and internal service fund is provided in the "Other Supplementary Information" section of this report and in the budget to actual comparison schedules.

The Basic Proprietary Funds Financial Statements can be found on pages **11-14** of this report.

Fiduciary funds. Fiduciary funds, all of which are agency funds, are used to account for resources held for the benefit of third parties. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Crook County's own programs.

The Fiduciary Fund Statement can be found on pages **15**.

Notes to the financial statements. The notes provide additional information that is essential to an understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page **16** of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents as required supplementary information, the budgetary comparisons for the General Fund and major special revenue funds. Required supplementary information begins on page **51**.

The combining statements referred to above in connection with non-major governmental funds and internal service funds are presented in the "Other Supplementary Information" section of this report.

Government-wide Financial Analysis

Net position, at a specific point in time, serves as a useful indicator of an entity's financial position. In the case of Crook County, assets and deferred outflows exceed liabilities and deferred inflows by \$96,610,089 at June 30, 2024.

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2024

Thirty-five percent of Crook County's net position represents its investment in capital assets (land, infrastructure, buildings and equipment) less the related outstanding debt issued to acquire those capital assets. Crook County uses these capital assets to provide services to citizens and this portion of net position is not available for future spending. Although Crook County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, as the capital assets will not be liquidated to service the debt. Crook County's net position restricted for use in its road maintenance, debt service and grant programs requirements total \$20,177,787, twenty-one percent of the net position. The remaining forty-four percent, \$42,346,769, of Crook County's net position may be used to meet the County's on-going obligations to citizens and creditors.

As of June 30, 2024, Crook County reports positive balances in all three categories of net position (capital assets net of debt, restricted and unrestricted) for the government as a whole and for the governmental activities. The net position for the business-type activities are positive for capital assets, net of related debt and restricted for debt service and positive in the unrestricted category.

CROOK COUNTY'S NET POSITION

	Governmental Activities		Business-type Activities		Total	
	June 30,		June 30,		June 30,	
	2024	2023	2024	2023	2024	2023
Assets other than capital assets	\$ 80,601,333	\$ 98,958,577	\$ 15,947,523	\$ 14,693,372	\$ 96,548,856	\$ 113,651,949
Capital assets	80,959,134	51,968,225	19,032,777	18,435,633	99,991,911	70,403,858
Total assets	<u>161,560,467</u>	<u>150,926,802</u>	<u>34,980,300</u>	<u>33,129,005</u>	<u>196,540,767</u>	<u>184,055,807</u>
Deferred outflows of resources	3,653,574	2,880,577	-	-	3,653,574	2,880,577
Current liabilities	17,359,039	11,810,900	413,903	310,295	17,772,942	12,121,195
Noncurrent liabilities	62,495,686	60,575,227	9,745,248	9,730,636	72,240,934	70,305,863
Total liabilities	<u>79,854,725</u>	<u>72,386,127</u>	<u>10,159,151</u>	<u>10,040,931</u>	<u>90,013,876</u>	<u>82,427,058</u>
Deferred inflows of resources	6,836,919	7,831,953	6,733,457	6,645,916	13,570,376	14,477,869
Net position						
Net investment in capital assets	20,500,855	-	13,584,678	12,833,926	34,085,533	12,833,926
Restricted	20,177,787	20,101,289	-	-	20,177,787	20,101,289
Unrestricted	<u>37,843,755</u>	<u>53,488,010</u>	<u>4,503,014</u>	<u>3,608,232</u>	<u>42,346,769</u>	<u>57,096,242</u>
Net position	<u>\$ 78,522,397</u>	<u>\$ 73,589,299</u>	<u>\$ 18,087,692</u>	<u>\$ 16,442,158</u>	<u>\$ 96,610,089</u>	<u>\$ 90,031,457</u>

Crook County's net position increased by \$6,578,632 during the fiscal year ended June 30, 2024.

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2024

CHANGES DUE TO GOVERNMENTAL ACTIVITIES

The net position of governmental activities increased by \$4,933,098. This is mainly due to increased tax revenue, a significant increase in investment revenue from strategic investment of the County's funds, reduced staff costs due to vacancies in several departments, and Materials and Services cost savings across most departments.

CHANGES DUE TO BUSINESS-TYPE ACTIVITIES

The net position of business-type activities increased by \$1,642,534. This is mainly due to capital improvement grants received for infrastructure improvements at the airport and additional operating income at the landfill resulting from decreasing costs and updating the fee structure.

CROOK COUNTY'S SUMMARIZED STATEMENT OF ACTIVITIES

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Program revenues:						
Charges for services	\$ 4,832,465	\$ 6,174,616	\$ 3,744,877	\$ 5,733,739	\$ 8,577,342	\$ 11,908,355
Operating grants and contributions	20,616,636	27,716,232	420,458	309,550	21,037,094	28,025,782
Capital grants and contributions	872,012	2,160,010	-	-	872,012	2,160,010
General revenues:						
Property taxes	14,320,739	13,546,881	-	-	14,320,739	13,546,881
Other taxes	2,950,161	2,551,529	-	-	2,950,161	2,551,529
Investment revenue	3,716,623	2,649,035	425,114	165,529	4,141,737	2,814,564
Miscellaneous	862,356	205,827	-	-	862,356	205,827
Total revenues	48,170,992	55,004,130	4,590,449	6,208,818	52,761,441	61,212,948
Expenses:						
General government	14,021,950	21,965,710	-	-	14,021,950	21,965,710
Highways and streets	4,690,011	3,664,255	-	-	4,690,011	3,664,255
Public safety	13,330,452	13,650,016	-	-	13,330,452	13,650,016
Health and welfare	7,454,655	7,052,658	-	-	7,454,655	7,052,658
Culture and education	3,541,137	3,474,762	-	-	3,541,137	3,474,762
Interest on long-term debt	199,689	203,989	222,020	513,918	421,709	717,907
Landfill	-	-	1,754,212	3,441,600	1,754,212	3,441,600
Airport	-	-	683,683	688,986	683,683	688,986
Weed control	-	-	285,000	234,390	285,000	234,390
Total expenses	43,237,894	50,011,390	2,944,915	4,878,894	46,182,809	54,890,284
Change in net position before transfers	4,933,098	4,992,740	1,645,534	1,329,924	6,578,632	6,322,664
Transfers	-	35,441	-	(35,441)	-	-
Capital contributions	-	-	-	-	-	-
Change in net position	4,933,098	5,028,181	1,645,534	1,294,483	6,578,632	6,322,664
Sale of property	-	-	-	-	-	-
Net position, beginning	73,589,301	68,561,120	16,442,158	15,147,675	90,031,459	83,708,795
Net position, ending	\$ 78,522,399	\$ 73,589,301	\$ 18,087,692	\$ 16,442,158	\$ 96,610,091	\$ 90,031,459

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2024

Financial Analysis of the County's Funds

Crook County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of June 30, 2024, \$56,916,469 is the reported combined ending fund balance for Crook County's governmental funds, a net decrease of \$24,149,852 from June 30, 2023. Changes in the fund balances of the major governmental funds are described below:

General Fund: As of June 30, 2024, the fund balance of Crook County's General Fund was \$9,689,051. The fund balance increased by \$2,824,495 during the fiscal year ending June 30, 2024. The increase was due to increases in property tax, grant, and investment revenue as well as staffing vacancies resulting in reduced expenditures.

Road Fund: The fund balance of the Road Fund increased by \$738,692 to \$18,215,236. The increase was due to increased investment revenue from strategic investments of reserves, a reduction in capital outlay expenditures, and costs savings on Materials and Services purchases.

Community Development Fund: The fund balance of the Community Development Fund was \$9,617,997, a decrease of \$930,634 during the fiscal year ended June 30, 2024. Data Center projects during the fiscal year were the primary reason for the decrease as fees are paid in full up front for work spanning the life of the projects.

Sheriff's Office Fund: The fund balance of the Sheriff's Office Fund was \$4,383,486, an increase of \$610,925 during the fiscal year ended June 30, 2024. The increase is due to an increase in property tax collected, investment revenue as well as savings realized from vacant personnel positions.

Health Fund: The fund balance of the Health Fund was \$1,738,845, a decrease of \$717,661 during the fiscal year ended June 30, 2024. Fund balance decrease was due to utilizing fund balance from prior years to cover increased programming as staff vacancies were filled for positions funded by grants that were paused in prior years.

Capital Project Fund: The fund balance of the Justice Center Project Fund decreased by \$20,221,057 to \$5,691,705 during the fiscal year ended June 30, 2024. The decrease was due to payments for construction in progress on the Justice Center.

Reserve Fund: The fund balance of the Reserve Fund decreased by \$7,597,015 to \$1,093,261. The decrease was due to the transfer of \$8.5 million to the Capital Project Fund to cover expenditures due to the timing of the expected grant funds from the State expected in the next fiscal year.

Proprietary funds. The information presented in the proprietary funds statement is similar to that in the government-wide financial statements, but provides greater detail.

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2024

Landfill Fund: At June 30, 2024, the net position of the Landfill Fund was \$5,830,466, with operating income of \$2,931,066.

Airport Fund: At June 30, 2024, the net position of the Airport Fund was \$11,981,735, with operating income of \$974,308. The fund reports the operations of the airport and construction in process related to the airport projects including the related debt.

Weed Control Fund: At June 30, 2024, the net position of the Weed Control Fund was \$275,491, with operating income of \$259,961.

General Fund Budgetary Highlights

The budget for the General Fund was increased by \$634,000 and there were several appropriation transfers during FY 2024. The increase of \$634,000 was due to appropriating additional resources received to fund additional activity in several departments. Assumptions used for estimating revenues are generally conservative and General Fund actual revenues were \$1,063,418 more than budgeted largely due to an increase in property taxes that was greater than anticipated and an unanticipated increase in investment revenue. Expenditures were \$1,623,972 less than appropriated in the budget, consisting of positive variances in every department resulting from reduced spending across the board.

Capital Asset and Debt Administration

Capital Assets. Crook County's investment in capital assets for its governmental and business-type activities as of June 30, 2024, was \$99,505,259, net of accumulated depreciation. The book value of the depreciable assets is seventy-four percent of historical cost. This investment in capital assets includes land, construction in progress, buildings, equipment, and infrastructure such as roads and bridges. Additional information on Crook County's capital assets is included in **Note 6 on pages 27-28** of this report.

Long-term debt. As of June 30, 2024, Crook County's outstanding bonded debt was \$51,928,310. Other long-term liabilities include a note payable Les Schwab for the purchase of hangars, an interest-only note for the purchase of property for the parking lot at the Justice Center, compensated absences, and the landfill closure and post-closure liability. Additional information on Crook County's long-term debt is included in **Note 7 on pages 29-30** of this report.

	Governmental activities		Business-type activities		Total	
	2024	2023	2024	2023	2024	2023
General obligation bonds	\$ 43,123,310	\$ 43,258,310	\$ -	\$ -	\$ 43,123,310	\$ 43,258,310
Full Faith & Credit	3,315,000	3,365,000	5,490,000	5,645,000	8,805,000	9,010,000
Total	\$ 46,438,310	\$ 46,623,310	\$ 5,490,000	\$ 5,645,000	\$ 51,928,310	\$ 52,268,310

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2024

Key Economic Factors and Budget Information for the Future

- The cost of fringe benefits, primarily health insurance, will continue to have an impact on the County's budget.
- The cost of employees represented under collective bargaining agreements is expected to have a potentially significant impact on the County's budget as all contracts are being renegotiated in fiscal year 2025.
- The County's FY 2024 adopted budget is \$154,606,000 and adjusted budget is \$152,377,000, a decrease of approximately 17% from the Fiscal Year 2023 adjusted budget. The decrease is due to the reduction of pass through state revenue and decreased construction costs related to the Justice Center as that construction project comes to an end.
- The County's Assessed Valuation of Taxable Property increased from Fiscal Year 2023 to Fiscal Year 2024 by 5%, to \$3,284,882,619.

Requests for Information

This financial report is designed to provide a general overview to those parties interested in Crook County's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Crook County Finance, 200 NE Second Street, Prineville, OR 97754.

CROOK COUNTY, OREGON
STATEMENT OF NET POSITION
AT JUNE 30, 2024

	<u>GOVERNMENTAL ACTIVITIES</u>	<u>BUSINESS-TYPE ACTIVITIES</u>	<u>TOTAL</u>
ASSETS			
Current assets:			
Cash and investments	\$ 69,622,833	\$ 9,251,973	\$ 78,874,806
Accounts receivable	2,343,802	724,990	3,068,792
Property taxes receivable	619,680	-	619,680
Prepaid	9,628	-	9,628
Inventories	1,535,049	-	1,535,049
Lease receivable	6,470,341	5,970,560	12,440,901
Total current assets	<u>80,601,333</u>	<u>15,947,523</u>	<u>96,548,856</u>
Noncurrent assets:			
Capital assets			
Subscription Assets (net)	205,132	-	205,132
Lease assets (net)	281,510	-	281,510
Nondepreciable	50,399,796	965,652	51,365,448
Depreciable, net	30,072,696	18,067,125	48,139,821
Total noncurrent assets	<u>80,959,134</u>	<u>19,032,777</u>	<u>99,991,911</u>
TOTAL ASSETS	<u>161,560,467</u>	<u>34,980,300</u>	<u>196,540,767</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related deferrals - Net pension liability	3,582,154	-	3,582,154
Pension related deferrals - OPEB liability GASB 75	71,420	-	71,420
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>3,653,574</u>	<u>-</u>	<u>3,653,574</u>
LIABILITIES			
Current liabilities:			
Accounts payable and other current liabilities	6,888,605	141,525	7,030,130
Deferred revenue	8,476,569	-	8,476,569
Accrued interest payable	24,492	56,837	81,329
Current portion of subscription liability	81,600	-	81,600
Current portion of lease liability	115,302	-	115,302
Current portion of bonds payable (net of premium)	602,129	158,095	760,224
Current portion of notes payable	-	11,698	11,698
Accrued compensated absences	1,170,342	45,748	1,216,090
Total current liabilities	<u>17,359,039</u>	<u>413,903</u>	<u>17,772,942</u>
Noncurrent liabilities:			
Landfill postclosure costs	-	4,086,892	4,086,892
Noncurrent portion of subscription liability	70,007	-	70,007
Noncurrent portion of lease liability	170,231	-	170,231
Noncurrent portion of bonds payable (net of premium)	54,742,692	5,290,004	60,032,696
Noncurrent portion of note payable	380,000	368,352	748,352
Other post employment liability	575,182	-	575,182
Net pension liability	6,557,574	-	6,557,574
Total noncurrent liabilities	<u>62,495,686</u>	<u>9,745,248</u>	<u>72,240,934</u>
TOTAL LIABILITIES	<u>79,854,725</u>	<u>10,159,151</u>	<u>90,013,876</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related deferrals - Net pension liability	541,712	-	541,712
Pension related deferrals - OPEB liability GASB 75	148,643	-	148,643
Leases	6,146,564	6,733,457	12,880,021
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>6,836,919</u>	<u>6,733,457</u>	<u>13,570,376</u>
NET POSITION			
Net investment in capital assets	20,500,855	13,584,678	34,085,533
Restricted for:			
Highways and streets	16,680,187	-	16,680,187
Debt service	51,304	-	51,304
Grant programs	3,446,296	-	3,446,296
Unrestricted	37,843,755	4,503,014	42,346,769
NET POSITION	<u>\$ 78,522,397</u>	<u>\$ 18,087,692</u>	<u>\$ 96,610,089</u>

The accompanying notes are an integral part of this statement.

**CROOK COUNTY, OREGON
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
Primary Government							
Governmental activities							
General government	\$ 14,021,950	\$ 3,319,773	\$ 3,762,112	\$ -	\$ (6,940,065)	\$ -	\$ (6,940,065)
Highways and streets	4,690,011	58,235	5,550,259	-	918,483	-	918,483
Public safety	13,330,452	702,713	4,625,379	-	(8,002,360)	-	(8,002,360)
Health and welfare	7,454,655	408,531	5,839,385	-	(1,206,739)	-	(1,206,739)
Culture and education	3,541,137	343,213	839,501	872,012	(1,486,411)	-	(1,486,411)
Interest on long-term debt	199,689	-	-	-	(199,689)	-	(199,689)
Total governmental activities	43,237,894	4,832,465	20,616,636	872,012	(16,916,781)	-	(16,916,781)
Business-type activities							
Landfill	1,754,212	2,931,066	-	-	-	1,176,854	1,176,854
Airport	683,683	577,753	396,555	-	-	290,625	290,625
Weed control	285,000	236,058	23,903	-	-	(25,039)	(25,039)
Interest expense	222,020	-	-	-	-	(222,020)	(222,020)
Total business-type activities	2,944,915	3,744,877	420,458	-	-	1,220,420	1,220,420
Total primary government	46,182,809	8,577,342	21,037,094	872,012	(16,916,781)	1,220,420	(15,696,361)
General revenues							
Property taxes for general purposes					14,320,739	-	14,320,739
Other taxes					2,950,161	-	2,950,161
Investment revenue					3,716,623	425,114	4,141,737
Miscellaneous					862,356	-	862,356
Total general revenues					21,849,879	425,114	22,274,993
Changes in net position					4,933,098	1,645,534	6,578,632
Net position - beginning of year					73,589,299	16,442,158	90,031,457
Net position - ending					\$ 78,522,397	\$ 18,087,692	\$ 96,610,089

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
BALANCE SHEET
GOVERNMENTAL FUNDS
AT JUNE 30, 2024

	General Fund	Road Fund	Community Development	Sheriff's Office	Health Fund	Reserve Fund	Capital Projects Fund	Other Governmental Funds	Total
ASSETS									
Cash and investments	\$ 12,134,883	\$ 17,214,851	\$ 9,672,948	7,482,976	\$ 3,397,477	\$ 727,126	\$ 10,407,852	\$ 6,960,878	\$ 67,998,991
Accounts receivable (net of allowance for uncollectibles)	1,128,204	120,450	83,809	200,425	148,567	63,965	-	587,771	2,333,191
Property taxes receivable	564,079	-	-	-	-	-	-	55,601	619,680
Prepaid	-	-	-	-	7,128	-	-	2,500	9,628
Lease receivable	-	-	-	-	-	6,150,477	-	-	6,150,477
Inventories	-	1,535,049	-	-	-	-	-	-	1,535,049
Total Assets	\$ 13,827,166	\$ 18,870,350	\$ 9,756,757	\$ 7,683,401	\$ 3,553,172	\$ 6,941,568	\$ 10,407,852	\$ 7,606,750	\$ 78,647,016
LIABILITIES									
Accounts payable and other current liabilities	\$ 664,884	\$ 655,114	138,760	\$ 546,465	\$ 129,910	\$ -	\$ 4,296,320	\$ 372,572	\$ 6,804,025
Deferred Revenue	2,921,895	-	-	2,753,450	1,684,417	-	419,827	696,980	8,476,569
Total Liabilities	3,586,779	655,114	138,760	3,299,915	1,814,327	-	4,716,147	1,069,552	15,280,594
DEFERRED INFLOWS OF RESOURCES									
Unavailable property tax revenue	551,336	-	-	-	-	-	-	50,310	601,646
Leases	-	-	-	-	-	5,848,307	-	-	5,848,307
Total Deferred Inflows of Resources	551,336	-	-	-	-	5,848,307	-	50,310	6,449,953
FUND BALANCES									
Non-spendable									
Prepaid	-	-	-	-	7,128	-	-	2,500	9,628
Inventory	-	1,535,049	-	-	-	-	-	-	1,535,049
Restricted for state and federal program:	-	16,680,187	-	-	1,731,717	-	-	1,707,451	20,119,355
Restricted for capital projects	-	-	-	-	-	-	5,691,705	-	5,691,705
Restricted for debt service	-	-	-	-	-	-	-	51,304	51,304
Assigned	-	-	9,617,997	4,383,486	-	1,093,261	-	4,725,633	19,820,377
Unassigned	9,689,051	-	-	-	-	-	-	-	9,689,051
TOTAL FUND BALANCES	9,689,051	18,215,236	9,617,997	4,383,486	1,738,845	1,093,261	5,691,705	6,486,888	56,916,469
Total liabilities, deferred inflows of resources and fund balances	\$ 13,827,166	\$ 18,870,350	\$ 9,756,757	\$ 7,683,401	\$ 3,553,172	\$ 6,941,568	\$ 10,407,852	\$ 7,606,750	\$ 78,647,016

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
AT JUNE 30, 2024

Total fund balances - governmental fund type		\$ 56,916,469
Capital assets (including lease and subscription assets) used in governmental activities are not financial resources and, therefore, are not reported in the funds. Capital assets net of depreciation are:		80,707,166
Certain other assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds:		
Property taxes earned but unavailable		601,646
Certain other liabilities are not accrued until due in the governmental funds:		
Accrued interest on long-term debt	\$ (24,492)	
Subscription liability	(151,607)	
Lease liability	(29,829)	
Accrued compensated absences	<u>(1,163,780)</u>	
		(1,369,708)
Long-term liabilities are not due and payable in the current period and, therefore, not reported in the funds.		
Bonds payable unamortized premium		(55,344,821)
Other post employment liability		(575,182)
Notes payable		(380,000)
Net Pension Liability - the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.		(6,557,574)
Deferred inflows and outflows of resources related to the pension plan and OPEB include differences between expected and actual experience, changes of assumptions, differences between projected and actual earnings, and contributions subsequent to the measurement date.		2,963,219
Net position of internal service fund, less net capital assets		<u>1,561,182</u>
Net position of governmental activities		<u><u>\$ 78,522,397</u></u>

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	General Fund	Road Fund	Community Development	Sheriff's Office	Health Fund	Reserve Fund	Capital Project Fund	Other Governmental Funds	Total
REVENUES									
Taxes									
Property taxes	\$ 3,198,768	\$ -	\$ -	\$ 8,008,225	\$ -	\$ -	\$ -	\$ 2,955,669	\$ 14,162,662
Other taxes	2,426,001	-	-	-	-	-	-	524,160	2,950,161
Interest	876,845	622,887	396,619	264,451	152,764	433,395	634,674	276,979	3,658,614
Licenses, permits and fees	510,564	18,651	2,246,022	121,412	87,770	-	-	115,758	3,100,177
Charges for services	4,816,546	39,584	-	581,301	320,761	-	-	366,886	6,125,078
Miscellaneous	201,320	-	15,338	32,090	120,736	446,144	-	46,727	862,355
Donations/contributions	-	-	-	-	60	-	-	118,220	118,280
Intergovernmental	3,607,374	4,739,051	-	3,848,792	5,839,210	23,446	34,652	3,277,843	21,370,368
Total Revenues	15,637,418	5,420,173	2,657,979	12,856,271	6,521,301	902,985	669,326	7,682,242	52,347,695
EXPENDITURES									
Current									
General government	9,813,569	-	3,634,183	-	-	-	-	319,385	13,767,137
Highways and streets	-	4,531,481	-	-	-	-	-	-	4,531,481
Public safety	1,019,312	-	-	11,830,354	-	-	-	103,043	12,952,709
Health and welfare	-	-	-	-	7,740,657	-	-	-	7,740,657
Culture and education	-	-	-	-	-	-	-	3,638,565	3,638,565
Debt service									
Principal	-	-	-	-	-	-	-	135,000	135,000
Interest	-	-	-	-	-	-	-	460,600	460,600
Capital outlay	219,147	-	104,430	653,992	-	-	29,390,383	842,027	31,209,979
Total Expenditures	11,052,028	4,531,481	3,738,613	12,484,346	7,740,657	-	29,390,383	5,498,620	74,436,128
Excess (Deficiency) of revenues over expenditures	4,585,390	888,692	(1,080,634)	371,925	(1,219,356)	902,985	(28,721,057)	2,183,622	(22,088,433)
Other financing sources (uses)									
Subscription proceeds	162,377	-	-	-	-	-	-	-	162,377
Transfers in	314,727	-	150,000	239,000	512,695	-	8,500,000	877,926	10,594,348
Transfers out	(1,300,000)	(150,000)	-	-	(11,000)	(8,500,000)	-	(633,348)	(10,594,348)
Bonds proceeds, net	-	-	-	-	-	-	-	-	-
Special Payments	(937,999)	-	-	-	-	-	-	(1,285,797)	(2,223,796)
Total other financing sources and uses	(1,760,895)	(150,000)	150,000	239,000	501,695	(8,500,000)	8,500,000	(1,041,219)	(2,061,419)
Net change in fund balances	2,824,495	738,692	(930,634)	610,925	(717,661)	(7,597,015)	(20,221,057)	1,142,403	(24,149,852)
Fund Balances - beginning	6,864,556	17,476,544	10,548,631	3,772,561	2,456,506	8,690,276	25,912,762	5,344,485	81,066,321
Fund Balances - ending	\$ 9,689,051	\$ 18,215,236	\$ 9,617,997	\$ 4,383,486	\$ 1,738,845	\$ 1,093,261	\$ 5,691,705	\$ 6,486,888	\$ 56,916,469

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

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

Net change in fund balances - total government funds		\$ (24,149,852)
<p>Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital asset additions	\$ 30,583,831	
Book value of disposed assets	(118,070)	
Depreciation expense	<u>(1,738,520)</u>	
		28,727,241
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Change in deferred revenue		158,077
Change in subscription assets (net)/subscription liabilities		16,529
Change in lease assets (net)/lease liabilities		1,256
<p>Long-term debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This is the amount by which debt proceeds exceeds principal payments:</p>		
		582,128
Change in net position of ISF, net of capital assets		445,113
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Changes in:</p>		
Other post employment liability	(129,756)	
Accrued compensated absences	(212,672)	
Accrued interest	<u>283</u>	
		(342,145)
<p>The Pension Expense represents the change in Net Pension Liability from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits.</p>		
		<u>(505,249)</u>
Change in net position of governmental activities.		<u>\$ 4,933,098</u>

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
AT JUNE 30, 2023

	Business-Type Activities - Enterprise Funds				Internal Service Fund
	Landfill	Weed Control	Airport	TOTAL	Facilities
ASSETS					
Current assets:					
Cash and investments	\$ 6,555,186	\$ 231,441	\$ 2,465,346	\$ 9,251,973	\$ 1,623,842
Accounts receivable	310,739	1,365	412,886	724,990	10,611
Lease receivable	29,960	-	5,940,600	5,970,560	319,864
Total current assets	6,895,885	232,806	8,818,832	15,947,523	1,954,317
Noncurrent assets:					
Capital assets:					
Leased assets (net of amortization)	-	-	-	-	251,968
Nondepreciable	420,370	-	545,282	965,652	-
Depreciable, Net	2,747,281	50,500	15,269,344	18,067,125	25,032
Total noncurrent assets	3,167,651	50,500	15,814,626	19,032,777	277,000
TOTAL ASSETS	10,063,536	283,306	24,633,458	34,980,300	2,231,317
LIABILITIES					
Current liabilities:					
Accounts payable and other current liabilities	72,576	5,901	63,048	141,525	84,580
Accrued compensated absences	43,834	1,914	-	45,748	6,562
Interest payable	-	-	56,837	56,837	-
Current portion of lease liabilities	-	-	-	-	101,254
Current portion discount on bonds	-	-	(1,905)	(1,905)	-
Current portion of bonds payable	-	-	160,000	160,000	-
Current portion of note payable	-	-	11,698	11,698	-
Total current liabilities	116,410	7,815	289,678	413,903	192,396
Noncurrent liabilities					
Lease liability	-	-	-	-	154,450
Bonds payable	-	-	5,330,000	5,330,000	-
Note payable	-	-	368,352	368,352	-
Discounts on bonds payable	-	-	(39,996)	(39,996)	-
Deferred revenue	-	-	-	-	-
Landfill postclosure costs	4,086,892	-	-	4,086,892	-
Total noncurrent liabilities	4,086,892	-	5,658,356	9,745,248	154,450
TOTAL LIABILITIES	4,203,302	7,815	5,948,034	10,159,151	346,846
DEFERRED INFLOWS OF RESOURCES					
Leases	29,768	-	6,703,689	6,733,457	298,257
Total deferred inflows of resources	29,768	-	6,703,689	6,733,457	298,257
NET POSITION					
Net investment in capital assets	3,167,651	50,500	10,366,527	13,584,678	302,032
Unrestricted	2,662,815	224,991	1,615,208	4,503,014	1,284,182
NET POSITION	\$ 5,830,466	\$ 275,491	\$ 11,981,735	\$ 18,087,692	\$ 1,586,214

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Business-Type Activities - Enterprise Funds				Internal Service Fund
	Landfill	Weed Control	Airport	Totals	Facilities
OPERATING REVENUES					
Charges for services	\$ 2,931,066	\$ 236,058	\$ 577,753	\$ 3,744,877	\$ 2,157,066
Intergovernmental	-	23,903	396,555	420,458	7,710
Total operating revenues	<u>2,931,066</u>	<u>259,961</u>	<u>974,308</u>	<u>4,165,335</u>	<u>2,164,776</u>
OPERATING EXPENSES					
Salaries and wages	813,650	164,513	-	978,163	376,501
Materials and services	628,433	111,806	321,052	1,061,291	1,113,884
Depreciation and Amortization	312,129	8,681	362,631	683,441	108,813
Total operating expenses	<u>1,754,212</u>	<u>285,000</u>	<u>683,683</u>	<u>2,722,895</u>	<u>1,599,198</u>
Operating income (loss)	<u>1,176,854</u>	<u>(25,039)</u>	<u>290,625</u>	<u>1,442,440</u>	<u>565,578</u>
NONOPERATING REVENUES/EXPENSES					
Investment earnings	227,718	7,145	190,251	425,114	58,009
Interest expense	-	-	(222,020)	(222,020)	(186,500)
Total nonoperating revenues/expenses	<u>227,718</u>	<u>7,145</u>	<u>(31,769)</u>	<u>203,094</u>	<u>(128,491)</u>
Income before transfers	<u>1,404,572</u>	<u>(17,894)</u>	<u>258,856</u>	<u>1,645,534</u>	<u>437,087</u>
Transfers out	-	-	-	-	-
Total nonoperating transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in net position	1,404,572	(17,894)	258,856	1,645,534	437,087
Net Position - beginning	<u>4,425,894</u>	<u>293,385</u>	<u>11,722,879</u>	<u>16,442,158</u>	<u>1,149,127</u>
Net Position - ending	<u>\$ 5,830,466</u>	<u>\$ 275,491</u>	<u>\$ 11,981,735</u>	<u>\$ 18,087,692</u>	<u>\$ 1,586,214</u>

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Business-Type Activities - Enterprise Funds				Internal
	Landfill	Weed Control	Airport	Total	Service Fund
					Facilities
Cash flows from operating activities					
Receipts from customers	\$ 2,838,838	\$ 259,548	\$ 708,105	\$ 3,806,491	\$ 2,173,288
Payments to suppliers	(842,662)	(114,556)	(262,004)	(1,219,222)	(1,174,820)
Payments to employees	(804,815)	(182,313)	-	(987,128)	(372,091)
Net cash (used) by operating activities	<u>1,191,361</u>	<u>(37,321)</u>	<u>446,101</u>	<u>1,600,141</u>	<u>626,377</u>
Cash flows from noncapital financing activities					
Transfers from (to) other funds	-	-	-	-	-
Cash flows from capital and related financing activities					
Purchase of capital assets	(85,909)	-	(805,764)	(891,673)	-
Net cash provided (used) by capital and related financing activities	<u>(85,909)</u>	<u>-</u>	<u>(805,764)</u>	<u>(891,673)</u>	<u>-</u>
Cash flows from investing activities					
Payment of note and bond principal	-	-	(166,303)	(166,303)	-
Interest received	227,722	7,145	190,251	425,118	58,009
Interest paid	-	-	(219,034)	(219,034)	(186,500)
Net cash provided (used) by investing activities	<u>227,722</u>	<u>7,145</u>	<u>(195,086)</u>	<u>39,781</u>	<u>(128,491)</u>
Net increase (decrease) in cash	1,333,174	(30,176)	(554,749)	748,249	497,886
Cash and cash equivalents - beginning	<u>5,222,012</u>	<u>261,617</u>	<u>3,020,095</u>	<u>8,503,724</u>	<u>1,125,956</u>
Cash and cash equivalents - ending	<u>\$ 6,555,186</u>	<u>\$ 231,441</u>	<u>\$ 2,465,346</u>	<u>\$ 9,251,973</u>	<u>1,623,842</u>
Reconciliation of operating income to net cash provided by operating activities					
Operating income (loss)	<u>1,176,854</u>	<u>(25,039)</u>	<u>290,625</u>	<u>1,442,440</u>	<u>565,578</u>
Adjustments to reconcile operating income to net cash provided by operating					
Depreciation	312,129	8,681	362,631	683,441	108,813
Change in lease receivable	59,715	-	(227,149)	(167,434)	12,912
Change in accounts receivable	(151,943)	(413)	(186,112)	(338,468)	(4,400)
Change in accounts payable	41,446	(2,750)	59,048	97,744	57,233
Change in deferred leases	(59,517)	-	147,058	87,541	(17,624)
Change in lease liabilities	(513)	-	-	(513)	(100,545)
Change in accrued compensated absences	8,835	(17,800)	-	(8,965)	4,410
Change in closure/postclosure	(195,645)	-	-	(195,645)	-
Total adjustments	<u>14,507</u>	<u>(12,282)</u>	<u>155,476</u>	<u>157,701</u>	<u>60,799</u>
Net cash provided by operating activities	<u>\$ 1,191,361</u>	<u>\$ (37,321)</u>	<u>\$ 446,101</u>	<u>\$ 1,600,141</u>	<u>\$ 626,377</u>

The accompanying notes are an integral part of this statement.

CROOK COUNTY
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
AT JUNE 30, 2024

ASSETS

Cash and investments	\$ 373,036
Accounts receivable	<u>3,293</u>
TOTAL ASSETS	<u>\$ 376,329</u>

LIABILITIES

Accounts payable	<u>\$ 167,790</u>
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NET POSITION

Restricted for taxing districts- Due to taxing districts	<u>208,539</u>
Total LIABILITIES AND NET POSITION	<u>\$ 376,329</u>

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

ADDITIONS	<u>Custodial Funds</u>
Investment earnings	\$ 13,418
Property tax collections	28,409,380
Miscellaneous	<u>400,535</u>
TOTAL ADDITIONS	<u>28,823,333</u>
DEDUCTIONS	
Materials and services	11,613
Property tax distributions	<u>28,803,733</u>
TOTAL DEDUCTIONS	<u>28,815,346</u>
 CHANGE IN NET POSITION	 7,987
 NET POSITION HELD - BEGINNING	 <u>200,552</u>
 NET POSITION HELD - ENDING	 <u><u>\$ 208,539</u></u>

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

CROOK COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies

A. Description of Reporting Entity

The accompanying financial statements present the activities of Crook County (the County), and its one component unit, a legally separate organization for which the County is considered to be financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's governing board, and (a) the ability to impose its will on the organization or (b) the organization provides a financial benefit to, or imposes as specific financial burden on, the primary government. Component units may either be blended in to the County's operations or reported discretely in a separate column based on the closeness of the relationship to the County.

The County Board of Commissioners, consisting of Chair and two Commissioners elected at-large, serves as the governing board for the County and for the component units.

Blended Component Units

Agricultural Extension Service District

Agricultural Extension Service District (the District), the County's component unit, furnishes support staff and a program coordinator for Oregon State University Extension Service. It issues separate financial statements which are available in the Crook County Finance Department. The Commissioners financially accountable for the District.

Crook County Road Agency

Crook County Road Agency (the Agency), the County's component unit, receives and distributes U.S. Forest Service Secure Rural School funds for road construction and all other necessary or appropriate functions. The Commissioners are financially accountable for the Agency.

Other Component Units

There are other districts within the County that have not been included as component units of the County. The County Commissioners appoint the boards of special road districts and vector districts; however, the County Commissioners do not exercise any administrative or financial control. These districts are autonomous Oregon municipal corporations and are not considered component units of Crook County.

B. Government-Wide and Fund Financial Statements

Government-Wide Statements

The statement of net position and the statement of activities display information about the primary government (the County) and its component unit. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the *governmental* and *business-type activities* of the County. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

CROOK COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies (continued)

Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category *governmental*, *proprietary* and *fiduciary* are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

GOVERNMENTAL FUNDS

General Fund: The financial resources of the general government are accounted for in the General Fund, except those that are more appropriately or are required to be, accounted for in another fund. The General Fund's primary revenue sources are property taxes, Federal and State of Oregon payments and fees for services. The major expenditure categories are general government, public safety and public health services.

Road Fund: The financial resources, primarily motor vehicle taxes received from the State of Oregon and Federal Forest Receipts, of the County's Road Department are used for the building, repair and maintenance of the County's roads, bridges, culverts, street lighting and drainage.

Community Development Fund: The financial resources are primarily from fees for services and permits with expenditures for programs for land-use planning, in-site systems, building safety and code compliance.

Sheriff's Office Fund: The financial resources are primarily from property taxes and federal and state grants with expenditures for public safety.

Health Fund: The financial resources are primarily federal and state grants and similar special-purpose revenues with expenditures for health services and other services as directed by each grant.

Reserve Fund: This fund accumulates resources for long-term projects as determined by the County Commissioners.

Capital Project Fund: The financial resources are primarily bond proceeds with expenditures for construction of a new Justice Center.

The County reports the following enterprise funds, two of which are major:

Landfill: This fund accounts for the operations of the County's sanitary landfill.

Airport: This fund accounts for assets and certain activity at the local airport which are owned by the County and currently operated by the City. The City and County are parties to an intergovernmental agreement for City operations of the airport

Weed Control (nonmajor fund): Charges for services provide funding for weed control.

CROOK COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies (continued)

The County reports the following internal service fund:

Facilities: This internal service fund accounts for facilities services provided to other County departments on a cost recovery basis.

The County also reports the following custodial fund type in its financial statements:

Custodial Fund: These funds account for monies held on behalf of school districts, special districts and retirement boards that use the County as a depository; property taxes collected on behalf of other governments; and surety bonds and performance deposits.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-wide, Proprietary, and Fiduciary Fund Financial Statement: The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Measurement focus refers to “what” is being measured by a fund. Basis of accounting refers to “when” revenues, expenditures/expenses are recognized in the accounts and reported in the financial statements. Basis of presentation refers to the application of measurement focus and basis of accounting to financial statement types.

Government-wide, Proprietary and Fiduciary Fund Financial Statements

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

Government-wide, proprietary and fiduciary fund statements are accounted for using the economic resources measurement focus, whereby all assets, deferred outflows of resources, liabilities and deferred inflows of resources are included in the Statement of Net Position.

D. Cash, Cash Equivalents, and Investments

State statutes authorize the County to invest in obligations of the U.S. Treasury, certificates of deposit, U.S. government agency securities, instrumentalities of U.S. government-sponsored corporations, commercial paper, bankers' acceptances, repurchase agreements and the State of Oregon Treasurer's Local Government Investment Pool (LGIP). Additionally, Oregon Revised Statutes require that deposits be made with approved depository banks. Local Government Investment Pool balances are backed by the full faith and credit of the State of Oregon.

(1) Summary of Significant Accounting Policies (continued)

The County maintains a cash and investment pool for all of the County's funds. Monies within the cash and investment pool are identified by fund and by type. Interest earned on the cash and investment pool is allocated to the individual funds based on the individual fund's average cash balance for the period in which the interest was earned. For the *Statement of Cash Flow* purposes, the County considers "cash" to include the pooled cash and investments. The cash and investment pool possesses the general characteristics of a demand deposit account since the cash and investment pool has sufficient liquidity in that any fund may deposit or withdraw cash at any time without notice or penalty.

E. Receivables and Payables

Real and personal property taxes receivable that are collected within 60 days after year-end are considered measurable and available, and therefore, are recognized as revenue. The remaining balance is recorded as unavailable or unearned revenue because it is not deemed available to finance the operations of the current period. Property taxes are levied and become a lien on the property as of July 1. Taxes are payable in three installments on November 15, February 15 and May 15. Taxes unpaid as of May 16 are considered delinquent. All property taxes are billed and collected by the County.

Grant proceeds are recorded as revenue in the period in which qualified program expenditures are incurred. Franchise fees and transient room taxes are recorded as revenue in the period in which they are earned, provided they are remitted to the County within 60 days after year-end.

All governmental type accounts receivable, property taxes, grants, notes, assessments and other receivables are shown net of an allowance for uncollectible accounts, and as of June 30, 2024, no uncollectible amounts are anticipated or have been recognized by management.

F. Supply Inventories and Prepays

Inventories, consisting primarily of road department rock and gravel, are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when purchased.. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

G. Capital Assets and Depreciation

Capital assets include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, culverts, etc.). Capital assets are reported in the government-wide financial statements. In the governmental funds statements, capital assets are charged to expenditures as purchased. Donated fixed assets are recorded at their estimated fair value at the date of donation. General infrastructure assets acquired prior to July 1, 2011, consist of the road network assets that were acquired or that received substantial improvements subsequent to July 1, 1980, and are reported at estimated historical cost using deflated replacement cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are defined by the County as assets with an initial, individual cost of \$10,000 or more, and having useful lives extending beyond a single reporting period. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

(1) Summary of Significant Accounting Policies (continued)

Depreciation of exhaustible assets is recorded as an allocated expense in the Statement of Activities with accumulated depreciation reflected in the Statement of Net Position and is provided on the straight-line basis over the following estimated useful lives:

<u>ASSET</u>	<u>YEARS</u>
Buildings & Improvements	40-50
Roads and Infrastructure	50
Equipment and Vehicles	5 or 10
Landfill Cells	50

H. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and so will not be recognized as an outflow of resources (expense/expenditure) until then.

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

I. Interfund Transactions

Payments between funds – reimbursements when one fund incurs a cost and then charges the appropriate benefiting fund – are considered transfers in and transfers out respectively.

Payments to county component units are budgeted as Special payments and on the financial statements are treated as a transfer as they are offsetting payments.

J. Subscription Assets and Subscription Liabilities

Subscription assets are assets in which the government obtains control of the right to use the underlying IT asset. The value of the subscription asset is initially measured as the sum of the initial subscription liability amount, any payments made to the IT software vendor before commencement of the subscription term, and any capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. The subscription asset is amortized in a straight-line manner over the course of the subscription term.

In the government-wide financial statements, subscription liabilities are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of subscription payments expected to be made during the subscription term is reported as other financing sources. The subscription liability is initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments are discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government’s incremental borrowing rate if the interest rate is not readily determinable. Amortization of the discount on the subscription liability is recognized as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

(1) Summary of Significant Accounting Policies (continued)

K. Leased Assets and Lease Liabilities

Leased assets are assets which the County leases for a term of more than one year. The value of the leases is determined by the net present value of the leases at the government's incremental borrowing rate at the time of the lease agreement, amortized over the term of the agreement

In the government-wide financial statements, leases payable are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources.

L. Long-Term Debt

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are treated as period costs in the year of issue and are shown as other financial uses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period.

M. Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of unpaid, accumulated annual and sick leave balances. The liability has been calculated using the vesting method, in which leave balances for employees who currently are eligible to receive termination payments and for other employees who are expected to become eligible in the future to receive such payments upon termination are included.

N. Retirement Plans

Only employees of the County's law enforcement departments are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. GASB Statements 68 and 71 have been implemented as of July 1, 2014.

O. Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

P. Net Position

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

(1) **Summary of Significant Accounting Policies (continued)**

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

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. A portion of Net Position is restricted for highways and streets and grant programs..

Unrestricted net position – consists of all other assets, deferred outflows of resources, less liabilities and deferred inflows of resources that are not included in the other categories previously mentioned.

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Q. Fund Balance

In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions.

This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications – nonspendable, restricted, committed, assigned, and unassigned.

- Nonspendable fund balance represents amounts that are not in a spendable form. The nonspendable fund balance represents inventories and prepaid items.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. To date, the Board has not delegated that authority to any other government officials.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

(1) Summary of Significant Accounting Policies (continued)

The County has approved the following order of spending regarding fund balance categories: Restricted, Committed, Assigned, Unassigned.

R. Fair Value Inputs and Methodologies and Hierarchy

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based up on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

- Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access
- Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market–corroborated inputs)
- Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund’s own assumptions used in determining the fair value of investments)

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

(2) Stewardship, Compliance, and Accountability

A. Budget Requirements, Compliance, and Accountability

Budgets are prepared on the modified accrual basis for all funds, except for the Fiduciary Fund, all of which are agency funds that account for "pass-through" transactions. The County adopts annual budgets for each of its funds, and sub-funds as determined appropriate and as required by state law. The resolution, authorizing appropriations for each fund, sets the level by which expenditures cannot lawfully exceed appropriations. The levels of control established by the resolution are: by department/division in the General Fund, Sherriff’s Office and Community Development Fund and by personnel services, materials and services, debt service, capital outlay and transfers out in the remaining funds. The County's published budget contains more specific detailed information for the above mentioned expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval of the County Commissioners. Appropriations lapse at year-end.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(2) Stewardship, Compliance, and Accountability (continued)

The County adopted resolutions for appropriation transfers which amended the fiscal year 2024 original budget. Expenditures of the various funds were within authorized appropriations.

(3) Cash and Cash Equivalents

Cash management policies are governed by state statutes. Pooled cash is utilized to manage cash and investments for all funds. Each fund type’s portion of this pool is reported on the combined balance sheet as Cash and Cash Equivalents. Cash and Investments consisted of:

Deposits With Financial Institutions	
Demand Deposits	\$ 10,597,750
Investments	<u>68,650,092</u>
Total Cash and Investments	<u><u>79,247,842</u></u>
Governmental	69,622,833
Proprietary	9,251,973
Fiduciary	<u>373,036</u>
Total Cash and Investments	<u><u>79,247,842</u></u>

Participants' equity in the pool is determined by the amount of participant deposits, adjusted for withdrawals and distributed income. Amortized discounts and premiums, accrued interest and realized gains and losses, net of expenses are distributed on a monthly basis to participants' account balances based on the participants' average monthly cash balance in relation to total monthly average pool investments. This method differs from the fair value method used to value investments in these financial statements because the amortized cost method is not designed to distribute to participants all unrealized gains and losses in the fair values of the pool's investments.

A. Deposits

Deposits with financial institutions are comprised of demand checking accounts. Effective July 1, 2008, the State of Oregon formed the Oregon Public Funds Collateralization Program under ORS 295. The collateralization program creates a state-wide pool of qualified bank depositories for local governments, providing collateralization for bank balances that exceed the limits of Federal Depository Insurance Corporation (FDIC), and eliminating the need for certificates of participation. As of June 30, 2024, the County had a total bank balance of \$12,912,380 of which \$250,000 was covered by FDIC and the NCUA, with the remaining amount collateralized by the Oregon Public Collateralization Program.

B. Investments

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool’s share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(3) Cash and Cash Equivalents (continued)

Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2024. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We have measured these investments at book value since it materially approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund’s audited financial report. As of June 30, 2024, the fair value of the position in the LGIP is 100 percent of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer’s Local Government Investment Pool are not required to be collateralized.

As of June 30, 2024, the County had the following investments:

Investment Type	Investment Maturities (in months)			
	Fair Value	Less than 3	3-18	More than 18
US Government Agencies/Treasury Bonds	\$ 36,482,175	\$ 1,998,108	\$ 11,328,402	\$ 23,155,665
Corporate Bonds	4,412,559	-	1,986,582	2,425,977
Municipal Bonds	1,940,093	-	-	1,940,093
International Bonds	971,829	-	953,995	17,834
State Treasurer's LGIP	24,843,436	-	-	-
Total	\$ 68,650,092	\$ 1,998,108	\$ 14,268,979	\$ 27,539,569

C. Interest Rate Risk

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. The County has a written investment policy approved by the OSTFB, which allows for maturities of up to five years.

D. Custodial Credit Risk

Custodial credit risk is the risk that deposits with a financial institution may not be returned to the County. The County’s policy, in compliance with state statutes, requires that bank deposits be covered by FDIC and deposited in a financial institution that is qualified in the Oregon Public Funds Collateralization Program. Additionally, deposits in the LGIP are administered by the Oregon State Treasury with the advice of other state agencies and is not rated or registered with the U.S. Securities and Exchange Commission.

The LGIP is an open-ended, no-load diversified portfolio offered to any agency, political subdivision, or public corporation of the state that by law is made the custodian of, or has control of any public funds. The LGIP is commingled with the State of Oregon’s short-term funds. In seeking to best serve local governments of Oregon, the Oregon Legislature established the Oregon Short-term Fund Board (OSTFB). The purpose of the OSTFB is to advise the Oregon State Treasury in the management and investment of the LGIP.

The OSTFB established portfolio diversification percentages based on the types and maturities of investments. LGIP must manage and invest its funds as a prudent investor would, exercising reasonable care, skill and caution. Professional standards indicate that the investments in external investment pools are not subject to custodial risk.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

because they are not evidenced by securities that exist in physical or book entry form. Nevertheless, management does not believe that there is any substantial custodial risk related to investments in the LGIP. A copy of the State’s

(3) Cash and Cash Equivalents (continued)

Annual Comprehensive Financial Report may be obtained at <http://www.ost.state.or.us/>.

E. Concentration of Credit Risk

To avoid incurring unreasonable risks inherent to over-investing in specific instruments or in individual financial institutions, the LGIP investment policy sets maximum limits on the percentage of the portfolio that can be invested in any one type of security. At June 30, 2024, there was compliance with all percentage restrictions. Amounts in the State Treasurer’s Local Government Investment Pool are not required by law to be collateralized.

F. Investment Policy

The County's investment policy has been approved by the County Commissioners and specifies the County's investment objectives, required diversification, certain limitations and reporting requirements. These requirements limit the pool's investment by type as follows:

<u>Investment Type</u>	<u>Percent of Portfolio</u>
US Government Agency Securities and Instruments	100%
US Government Treasury Obligations	100%
Municipal Bonds (OR, CA, ID, WA)	25%
Combined Corporate Bonds & Commercial Paper	35%
Bank Time Deposits/Savings Accounts	20%
Bankers' Acceptance	10%
Certificates of Deposit	10%
	Maximum allowed
Oregon LGIP	per ORS 294.810

(4) Property Taxes

Crook County makes assessments of property value, and levies and collects the taxes for the County and all other taxing districts within the County. Assessments of property values are as of January 1 of the preceding fiscal year. Taxes levied are a lien on the properties as of July 1 of each year. Taxes are due November 15 and a 3% discount is allowed for payment at this time. Uncollected taxes, including delinquent amounts, are deemed to be substantially collectible or recoverable through liens.

(5) Interfund Transfers and Balances Due to/from Other Funds

Cash transfers are indicative of funding for capital projects, debt service, subsidies of various County operations, and re-allocations of special revenues. Transfers are netted on the Statement of Activities as required by GASB 34. The following schedule briefly summarizes the County's transfer activity for the year ended June 30, 2024:

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(5) Interfund Transfers and Balances Due to/from Other Funds (continued)

Fund	Transfers In	Transfers Out
General	\$ 314,727	\$ (1,300,000)
Road Fund	-	(150,000)
Community Development	150,000	-
Sheriff's Office	239,000	-
Health Fund	512,695	(11,000)
Reserve Fund	-	(8,500,000)
Capital Project Fund	8,500,000	-
Other Governmental Funds	877,926	(633,348)
Total	\$ 10,594,348	\$ (10,594,348)

(6) Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2024 is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Governmental Activities</u>				
Capital assets not being depreciated				
Land	\$ 5,981,348	\$ 380,000	\$ -	\$ 6,361,348
Construction in progress	15,299,542	28,738,906	(777,744)	43,260,704
Total capital assets not being depreciated	21,280,890	29,118,906	(777,744)	49,622,052
Capital assets being depreciated				
Buildings	38,905,634	766,525	(169,116)	39,503,043
Equipment and vehicles	12,322,841	1,093,200	(1,544,348)	11,871,693
Roads and infrastructure	6,669,227	762,943		7,432,170
Intangibles	444,978	32,261		477,239
Total capital assets being depreciated	58,342,680	2,654,929	(1,713,464)	59,284,145
Accumulated depreciation				
Buildings and improvements	(16,311,973)	(746,177)	99,068	(16,959,082)
Equipment and vehicles	(9,358,080)	(745,126)	1,464,066	(8,639,140)
Roads and infrastructure	(2,354,631)	(153,742)	-	(2,508,373)
Intangibles	(233,635)	(93,475)	-	(327,110)
Total accumulated depreciation	(28,258,319)	(1,738,520)	1,563,134	(28,433,705)
Net capital assets being depreciated	30,084,361	916,409	(150,330)	30,850,440
Governmental activities capital assets, net	<u>\$ 51,365,251</u>	<u>\$ 30,035,315</u>	<u>\$ (928,074)</u>	<u>\$ 80,472,492</u>

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(6) **Capital Assets (continued)**

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

General government	\$ 235,722
Highways and street	338,579
Public safety	829,001
Health and welfare	4,424
Culture and recreation	330,794
Total governmental activities and depreciation	<u>\$ 1,738,520</u>

Capital asset activity for Business-type activities for the year ended June 30, 2024 is as follows:

	<u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u>
Business-type Activities				
Capital assets not being depreciated				
Land -Landfill	\$ 420,370	\$ -	\$ -	\$ 420,370
Construction in progress - Airport	-	545,282	-	545,282
Total capital assets not being depreciated	<u>420,370</u>	<u>545,282</u>	<u>-</u>	<u>965,652</u>
Capital assets being depreciated				
Buildings and improvements - Landfill	1,513,489	-	-	1,513,489
Equipment and vehicles - Landfill	3,844,207	85,908	-	3,930,115
Landfill cells	1,150,721	-	-	1,150,721
Intangibles - Landfill	65,785	-	-	65,785
Buildings and improvements - Airport	18,184,469	260,482	-	18,444,951
Equipment - Weed Cotrol	130,598	-	-	130,598
Total capital assets being depreciated	<u>24,889,269</u>	<u>346,390</u>	<u>-</u>	<u>25,235,659</u>
Accumulated depreciation				
Buildings and improvements - Landfill	(362,474)	(27,511)	-	(389,985)
Equipment and vehicles - Landfill	(2,566,045)	(222,690)	-	(2,788,735)
Landfill cells	(659,487)	(54,886)	-	(714,373)
Buildings and improvements - Airport	(2,812,885)	(362,631)	-	(3,175,516)
Equipment - Weed Control	(71,418)	(8,680)	-	(80,098)
Intangibles - Landfill	(13,158)	(6,579)	-	(19,737)
Total accumulated depreciation	<u>(6,485,467)</u>	<u>(682,977)</u>	<u>-</u>	<u>(7,168,444)</u>
Business-type activities capital assets, net	<u>\$ 18,824,172</u>	<u>\$ 208,695</u>	<u>\$ -</u>	<u>\$ 19,032,867</u>

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(7) **Debt**

Governmental Activities A. Changes in noncurrent liabilities

Long-term liability activity of the governmental activities for the year ended June 30, 2024 was as follows:

Government Activities	Amount of Original Issue	Interest Rates	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds:							
Full Faith & Credit 2017	\$ 3,635,000	3-4%	\$ 3,365,000	\$ -	\$ 50,000	\$ 3,315,000	\$ 50,000
General Obligation 2017	10,000,000	3-5%	9,560,000	-	135,000	9,425,000	155,000
Full Faith & Credit 2022	33,698,310	5%	33,698,310	-	-	33,698,310	-
Total	<u>47,333,310</u>		<u>46,623,310</u>	<u>-</u>	<u>185,000</u>	<u>46,438,310</u>	<u>205,000</u>
Direct Borrowing:							
Note Payable - Land Purchase 2024	<u>380,000</u>	6%	-	380,000	-	380,000	-
Long-Term Debt Obligations	<u>\$ 47,713,310</u>		46,623,310	380,000	185,000	46,818,310	205,000
Premium on Bonds 2017			1,137,194	-	56,860	1,080,334	56,860
Premium on Bonds 2022			8,166,445	-	340,268	7,826,177	340,269
Compensated Absences			953,260	775,346	558,264	1,170,342	1,170,342
Total Long-Term Liabilities			<u>\$ 56,880,209</u>	<u>\$ 1,155,346</u>	<u>\$ 1,140,392</u>	<u>\$ 56,895,163</u>	<u>\$ 1,772,471</u>

All the bonds noted above contain a provision stating that in the event of default, the majority Owners of the Bonds may take whatever action at law or in equity to enforce the Financing Agreement or protect the rights of the Owner. However, upon default the unpaid principal components will not become immediately due and payable.

A \$380,000 note payable entered into in 2024 was utilized to purchase land. The note is a 39-month interest-only fixed rate loan of 6% with monthly payments and a full balloon payment of all unpaid principal and interest upon its maturity. The note contains a provision stating that in the event of default the Lender may exercise any amount available at law or in equity, it may declare all or part of the indebtedness immediately due and payable.

Long-term liability activity of the business-type activities for the year ended June 30, 2024 was as follows:

Business-type Activities	Amount of Original Issue	Interest Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bond							
Full Faith & Credit, 2018	\$ 6,080,000	3.5%	\$ 5,645,000	\$ -	\$ 155,000	\$ 5,490,000	\$ 160,000
Discount on FF&C			(43,805)	-	1,904	(41,901)	1,905
Direct Borrowing							
Note Payable, 2013	477,340	3.5%	391,353	-	11,303	380,050	11,698
Landfill closure and postclosure			4,282,537	-	195,645	4,086,892	-
Compensated absences			54,713	42,527	51,492	45,748	45,748
Total non-current liabilities			<u>\$ 10,329,798</u>	<u>\$ 42,527</u>	<u>\$ 415,344</u>	<u>\$ 9,960,789</u>	<u>\$ 219,351</u>

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(7) Debt (continued)

A \$477,340 note payable entered into in 2013 was utilized to purchase an airport hangar. The note is payable in annual installments of principal and interest in the amount of \$25,000. The interest rate of the loan is 3.5%. The note matures on August 1, 2028 at which point any remaining principal and accrued interest is due. a 15-year interest-only fixed rate loan of 6% with monthly payments and a full balloon payment of all unpaid The note contains a provision stating that in the event of default the Lender may exercise any amount available at law or in equity, it may declare all or part of the indebtedness immediately due and payable.

In October of 2018, the County issued \$6,080,000 in bonds to finance construction of a building and associated infrastructure at the County’s airport. The building is subject to a 20 year lease with the US Forest Service. The interest rate on the bonds is 3.5% and they mature in 2046. The discount on the bonds is \$43,805. The bond financing agreement, above contains a provision stating that in the event of default, the majority Owners of the Bonds may take whatever action at law or in equity to enforce the Financing Agreement or protect the rights of the Owner. However, upon default the unpaid principal components will not become immediately due and payable.

B. Future debt service requirements on long-term debt at June 30, 2024, are as follows:

Bonds (Governmental):

Year	Full Faith & Credit 2017		GO Bonds 2017		GO Bonds 2022	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 50,000	\$ 132,600	\$ 155,000	\$ 455,200	\$ -	\$ -
2026	50,000	130,600	180,000	449,000	-	-
2027	55,000	128,600	205,000	441,800	-	-
2028	55,000	126,400	235,000	431,550	426,950	2,318,300
2029	60,000	124,200	270,000	419,800	511,571	2,315,929
2030-2034	330,000	583,600	1,855,000	1,907,550	4,050,259	11,405,241
2035-2039	400,000	512,200	3,000,000	1,358,250	7,258,157	10,660,843
2040-2044	485,000	425,600	3,525,000	458,500	11,673,824	8,916,676
2045-2049	600,000	320,000	-	-	9,777,549	3,919,701
2050-2054	725,000	190,000	-	-	-	-
2055-2059	505,000	41,000	-	-	-	-
	<u>\$ 3,315,000</u>	<u>\$ 2,714,800</u>	<u>\$ 9,425,000</u>	<u>\$ 5,921,650</u>	<u>\$ 33,698,310</u>	<u>\$ 39,536,690</u>

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(7) Debt (continued)

Direct Borrowing (Governmental):			Bond (Business-Type):		Direct Borrowing (Business-Type):	
Year	Promissory Note 2024		Full Faith and Credit 2018		Promissory Note 2013	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ -	\$ 22,800	\$ 160,000	\$ 227,349	\$ 11,698	\$ 13,302
2026	-	22,800	165,000	221,589	12,108	12,892
2027	-	22,800	175,000	215,484	12,531	12,469
2028	380,000	3,800	175,000	208,834	12,970	12,030
2029	-	-	185,000	202,096	330,743	11,576
2030-2034	-	-	1,050,000	888,264	-	-
2035-2039	-	-	1,280,000	653,438	-	-
2040-2044	-	-	1,575,000	360,400	-	-
2045-2049	-	-	725,000	46,538	-	-
	<u>\$ 380,000</u>	<u>\$ 72,200</u>	<u>\$ 5,490,000</u>	<u>\$ 3,023,991</u>	<u>\$ 380,050</u>	<u>\$ 62,269</u>

(8) Defined Benefit Pension Plan

Plan Description – The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 248 and 248A. Oregon PERS produces an independently audited Annual Comprehensive Financial Report which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2023-Annual-Comprehensive-Financial-Report.pdf>
 If the link is expired please contact Oregon PERS for this information.

- a. **PERS Pension (Chapter 248).** The ORS Chapter 248 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
 - i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 22, 1981) or a money match computation if a greater benefits results. A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 248 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.
 - ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member’s account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:
 - member was employed by PERS employer at the time of death,
 - member died within 120 days after termination of PERS covered employment,\

(8) Defined Benefit Pension Plan (continued)

- member died as a result of injury sustained while employed in a PERS-covered job, or
 - member was on an official leave of absence from a PERS-covered job at the time of death.
 - iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
 - iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 24(8)360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.
- b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 248A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.
 - i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:
 - Police and fire:* 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.
 - General service:* 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.
 - ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.
 - iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2022 actuarial valuation, which became effective July 1, 2023. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(8) Defined Benefit Pension Plan (continued)

Employer contributions for the year ended June 30, 2024 were \$884,104, excluding amounts to fund employer specific liabilities. In addition approximately \$293,163 in employee contributions were paid or picked up by the County in fiscal 2024. At June 30, 2024, the County reported a net pension liability of \$6,557,574 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2021. The County’s proportion of the net pension liability was based on a projection of the County’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement date of June 30, 2023 and 2022, the County’s proportion was .035 percent and .029 percent, respectively. Pension expense for the year ended June 30, 2024 was \$505,248.

The rates in effect for the year ended June 30, 2024 were:

- (1) Tier 1/Tier 2 – 29.38%
- (2) OPSRP general services – 19.65%
- (3) OPSRP police and fire – 24.44%

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 320,685	\$ 26,001
Changes in assumptions	582,536	4,343
Net difference between projected and actual earnings on pension plan investments	117,866	-
Net changes in proportionate share	1,663,678	145,391
Differences between contributions and proportionate share of contributions	13,285	365,977
Subtotal - Amortized Deferrals (below)	2,698,050	541,712
Contributions subsequent to measuring date	884,104	-
Deferred outflow (inflow) of resources	<u>\$ 3,582,154</u>	<u>\$ 541,712</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2025.

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense as follows:

Year ending June 30,	Amount
2025	\$ 458,379
2026	211,027
2027	978,844
2028	427,924
2029	80,165
Thereafter	-
Total	<u>\$ 2,156,339</u>

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(8) Defined Benefit Pension Plan (continued)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2023-Annual-Comprehensive-Financial-Report.pdf>

Actuarial Valuations – The employer contribution rates effective July 1, 2023 through June 30, 2025, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

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

Actuarial Methods and Assumptions:

Valuation date	December 31, 2020
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Fair value
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2020 Experience Study which is reviewed for the four-year period ending December 31, 2020.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(8) Defined Benefit Pension Plan (continued)

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	25.0%	35.0%	30.0%
Real Estate	7.5%	17.5%	12.5%
Private Equity	15.0%	27.5%	20.0%
Risk Parity	0.0%	3.5%	2.5%
Real Assets	2.5%	10.0%	7.5%
Diversifying Strategies	2.5%	10.0%	7.5%
Opportunity Portfolio	0.0%	5.0%	0.0%
Total			100.0%

(Source: June 30, 2023 PERS ACFR; p. 104)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Global Equity	30.62%	5.85%
Private Equity	25.50%	7.71%
Core Fixed Income	23.75%	2.73%
Real Estate	12.25%	5.66%
Master Limited Partnerships	0.75%	5.71%
Infrastructure	1.50%	6.26%
Commodities	0.63%	3.10%
Hedge Fund of Funds - Multistrategy	1.25%	5.11%
Hedge Fund Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
<i>Assumed Inflation - Mean</i>		<i>2.40%</i>

(Source: June 30, 2023 PERS ACFR; p. 74)

(8) Defined Benefit Pension Plan (continued)

Discount Rate – The discount rate used to measure the total pension liability was 6.90 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s proportionate share of the net pension liability to changes in the discount rate – the following presents the County’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
Proportionate share of the net pension liability	\$ 10,831,877	\$ 6,557,574	\$ 2,980,435

Changes Subsequent to the Measurement Date

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer’s reporting date that are expected to have a significant effect on the employer’s share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

There are no changes subsequent to the June 30, 2023 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

Deferred Compensation Plan

A deferred compensation plan is available to employees wherein they may execute an individual agreement with the County for amounts earned by them to not be paid until a future date when certain circumstances are met. These circumstances are: termination by reason of resignation, death, disability, or retirement; unforeseeable emergency; or by requesting a de minimis distribution from inactive accounts valued less than \$5,000. Payment to the employee will be made over a period not to exceed 15 years. The deferred compensation plan is one which is authorized under IRC Section 457 and has been approved in its specifics by a private ruling from the Internal Revenue Service. The assets of the plan are held by the administrator for the sole benefit of the plan participants and are not considered assets or liabilities of the County.

(8) Defined Benefit Pension Plan (continued)

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

Employees of the County are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 248 and 248A. Chapter 248 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 248A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (IAP). Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member's IAP account. OPSRP is part of OPERS, and is administered by the OPERS Board.

Pension Benefits:

Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits:

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Contributions:

Employees of the County pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning \$2,500 or more per month (increased to \$3,333 per month in 2023) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The County did not make any optional contributions to member IAP accounts for the year ended June 30, 2024.

Additional disclosures related to Oregon PERS not applicable to specific employers are available online, or by contacting PERS at the following address: PO Box 24700 Tigard, OR 97281-3700.

<http://www.oregon.gov/pers/EMP/Pages/GASB.aspx>

(8) Defined Benefit Pension Plan (continued)

Retirement Health Insurance Account

Plan Description:

As a member of Oregon Public Employees Retirement System (OPERS) the County contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 24(8)420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 24700, Tigard, OR 97281-3700.

Funding Policy:

Because RHIA was created by enabling legislation (ORS 24(8)420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 dollars shall be paid by the eligible retired member in the manner provided in ORS 24(8)410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating Counties are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the County currently contributes 0.53% of annual covered OPERF payroll and 0.45% of OPSRP payroll under a contractual requirement in effect until June 30, 2024. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The County's contributions to RHIA for the years ended June 30, 2022, 2023 and 2024 were \$515, \$410 and \$15, respectively, which equaled the required contributions each year.

At June 30, 2024, the County's net OPEB liability/(asset) and deferred inflows and outflows were not considered significant by management and were not accrued on the government wide statements.

(9) Defined Contribution Retirement Plan

The County sponsors a 401 (k) plan for all eligible employees except in the Sheriff's department, which are covered by the Public Employees Retirement System (Note 7). The Plan is known as the Crook County Employees 401 (k) Plan. The County contributed a flat amount of \$325 per month for each eligible employee until January 1, 2023 when contributions were updated to the greater of a flat amount of \$325 per month or 10% of gross wages for each eligible employee. In January 1, 2024, the contribution percentage was increased to 12% or \$325. The County Commissioners established the Plan and have the authority to amend the Plan as may be necessary. Employees are eligible after 500 hours of service in a six month consecutive period. Employees may also make voluntary contributions to their plan accounts within limits established by the Internal Revenue Service. Total employer and employee contributions for the year ended June 30, 2024, were \$1,196,470 and \$601,343, respectively.

(10) Risk management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchases commercial insurance for coverage of its various risks. The costs of insurance are allocated to all departments/operations throughout the County based upon estimated premium coverage for that/those particular activity or activities. Amounts of settlements have not exceeded insurance coverage in the past three years.

(11) Landfill Closure and Post-closure Care Costs

State and Federal laws and regulations require that the County Landfill place a final cover on its landfill sites and perform certain maintenance and monitoring functions at the landfill sites for a minimum of 30 years after closure. In addition to operating expenses related to current activities of the landfill sites, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the landfills no longer accept waste. The recognition of these landfill closure and post-closure care costs is based on the amount of the landfills used (capacity) during the year. The estimated liability for landfill closure and post-closure care costs is \$2,349,895 as of June 30, 2024, which is based on 0% under final cover. It is estimated that an additional \$1,736,907 will be recognized as closure and post-closure care expenses between the date of the balance sheet and the date the landfills are currently expected to be filled to capacity (the year 2031). The estimated total current cost of the landfill closure and post-closure care of \$4,086,892 is based on the amount that would be paid if all equipment, facilities and services required to close, monitor and maintain the landfills were acquired as of June 30, 2024. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology or changes in landfill laws and regulations. In addition, the County is required by State and Federal laws and regulations to make annual contributions to finance closure and post-closure care. For the past several years, the County has designated resources for future closure and post-closure care and it anticipates continuing to do so. The County meets the "Local Government Financial Test" which provides financial assurance as to the County's ability to meet its financial obligations for closure and post-closure. The County is in compliance with these requirements, and at June 30, 2024, cash and investments of \$6,555,186 in the Landfill Fund are part of the pooled funds held by the County Treasurer.

(12) Commitment and Contingencies

The County is contingently liable with respect to lawsuits and other claims incidental to the ordinary course of its operations. Claims are reviewed and losses are accrued based on the judgment of County management. According to County management, based on advice of legal counsel with respect to such litigation and claims, ultimate disposition of these matters will not have a material adverse effect on the financial position or results of County operations.

(13) Other Post-Employment Benefits

Post-Employment Health Insurance Subsidy

Plan Description

The County administers a single-employer defined benefit healthcare plan that covers both active and retired participants. The plan provides post-retirement healthcare benefits for eligible retirees and their dependents through the County's group health insurance plans. The County's post-retirement plan was established in accordance with Oregon Revised Statutes (ORS) 243.303 which states, in part, that for the purposes of establishing healthcare premiums, the calculated rate must be based on the cost of all plan members, including both active employees and retirees. Because claim costs are generally higher for retiree groups than for active members, the premium amount does not represent the full cost of coverage for retirees. The resulting additional cost, or implicit subsidy, is required to be valued under GASB Statement 75 related to Other Post-Employment Benefits (OPEB). Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective. The valuation date was July 1, 2022 and the measurement date was June 30, 2023.

Funding Policy

The County has not established a trust fund to finance the cost of post-employment health care benefits related to implicit rate subsidies. Premiums are paid by retirees based on the rates established for active employees. Additional costs related to an implicit subsidy are paid by the County on a pay-as-you-go basis. There is no obligation on the part of the County to fund these benefits in advance. The County considered the liability to be solely the responsibility of the County as a whole and it is allocated to the governmental statements.

Actuarial Methods and Assumptions

The County engaged an actuary to perform a valuation as of June 30, 2020 using the Entry Age Normal, level percent of salary Actuarial Cost Method. Mortality rates were based on the RP-2000 healthy white collar male and female mortality tables, set back one year for males. Mortality is projected on a generational basis using Scale BB for males and females. Demographic assumptions regarding retirement, mortality, and turnover are based on Oregon PERS valuation assumptions as of December 31, 2019. Election rate and lapse assumptions are based on experience implied by valuation data for this and other Oregon public employers.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(13) Other Post-Employment Benefits (continued)

Health Care Cost Trend Medical and vision:

Year	Pre-65 Trend
2022	4.25%
2023	6.75%
2024	6.50%
2025	6.00%
2026	5.25%
2027	5.00%
2028-2029	4.75%
2030	4.50%
2031-2065	4.25%
2066-2071	4.00%
2072+	3.75%

Dental: 4.00% per year

Health care cost trend affects both the projected health care costs as well as the projected health care

General Inflation 2.40% per year, used to develop other economic assumptions

Annual Pay Increases 3.40% per year, based on general inflation and the likelihood of raises throughout participants' careers

Mortality Pub-2010 General and Safety Employee and Healthy Retiree tables, sex distinct for members and dependents, with a one-year setback for male general service employees and female safety employees.

Disability Not used

Withdrawal Based on Oregon PERS assumptions. Annual rates are based on employment classification, gender, and duration from hire date.

Retirement Based on Oregon PERS assumptions. Annual rates are based on age, Tier/OPSRP, duration of service, and employment classification.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(13) Other Post-Employment Benefits (continued)

Changes in the Net OPEB Liability

Total OPEB Liability at June 30, 2023	\$ 522,649
Changes for the year:	
Service cost	69,704
Interest	20,397
Changes in benefit terms	-
Changes of assumptions or other input	(4,945)
Benefit payments	<u>(32,623)</u>
Balance as of June 30, 2024	<u><u>\$ 575,182</u></u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Trend Rates

The following analysis presents the net OPEB liability using a discount rate of 3.65%, as well as what the County's net OPEB liability would be if it was calculated using a discount rate that is one percentage point lower (2.65%) or one percentage point higher (4.65%) than the current rate, a similar sensitivity analysis is presented for the changes in the healthcare trend assumption:

	1% Decrease 2.65%	Current Discount Rate 3.65%	1% Increase 4.65%
Total OPEB Liability	\$ 619,744	\$ 575,182	\$ 533,839

	1% Decrease Healthcare	Current Trend Rate Healthcare	1% Increase Healthcare
Total OPEB Liability	\$ 510,182	\$ 575,182	\$ 653,049

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Benefits

The County reports information on deferred outflows and deferred inflows of resources at year end as well as a schedule of amounts of those deferred outflows of resources and deferred inflows of resources that will be recognized in other post-employment benefit expense for the following five years.

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Difference between expected and actual experience	\$ (26,638)	\$ -
Changes in assumptions or other input	(122,005)	37,700
Benefit Payments	-	33,720
Deferred outflow (inflow) of resources	<u><u>\$ (148,643)</u></u>	<u><u>\$ 71,420</u></u>

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(13) Other Post-Employment Benefits (continued)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2025	\$ (27,863)
2026	(10,424)
2027	(14,184)
2028	(16,897)
2029	(17,077)
Thereafter	(24,498)
Total	<u><u>\$ (110,943)</u></u>

(14) Fund Balances

The specific purposes for each of the categories of fund balance as of June 30, 2024 are as follows:

	<u>General Fund</u>	<u>Road Fund</u>	<u>Community Development</u>	<u>Sheriff's Office</u>	<u>Health Fund</u>
<u>Nonspendable:</u>					
Prepays	\$ -	\$ -	\$ -	\$ -	\$ 7,128
Inventories	-	1,535,049	-	-	-
Total Nonspendable	<u>-</u>	<u>1,535,049</u>	<u>-</u>	<u>-</u>	<u>7,128</u>
<u>Restricted</u>					
Grants	-	-	-	-	1,731,717
Roads	-	16,680,187	-	-	-
Debt Service	-	-	-	-	-
Total Restricted	<u>-</u>	<u>16,680,187</u>	<u>-</u>	<u>-</u>	<u>1,731,717</u>
<u>Assigned</u>					
Capital Projects	-	-	-	-	-
Other Purposes	-	-	9,617,997	4,383,486	-
Reserve	-	-	-	-	-
Total assigned	<u>-</u>	<u>-</u>	<u>9,617,997</u>	<u>4,383,486</u>	<u>-</u>
<u>Unassigned</u>					
	<u>6,900,806</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u><u>\$ 6,900,806</u></u>	<u><u>\$ 18,215,236</u></u>	<u><u>\$ 9,617,997</u></u>	<u><u>\$ 4,383,486</u></u>	<u><u>\$ 1,731,717</u></u>

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(14) Fund Balances (continued)

	Reserve Fund	Capital Projects Fund	Other Governmental Funds	Total
<u>Nonspendable:</u>				
Prepays	\$ -	\$ -	\$ 2,500	\$ 9,628
Inventories	-	-	-	1,535,049
Total Nonspendable	-	-	2,500	1,544,677
<u>Restricted</u>				
Grants	-	-	1,707,451	3,439,168
Capital Projects	-	5,691,705	-	5,691,705
Roads	-	-	-	16,680,187
Debt Service	-	-	51,304	51,304
Total Restricted	-	5,691,705	1,758,755	25,862,364
<u>Assigned</u>				
Other Purposes	-	-	4,725,633	11,130,101
Reserve	1,093,261	-	-	8,690,276
Total assigned	1,093,261	-	4,725,633	19,820,377
<u>Unassigned</u>				
	-	-	-	9,689,051
Total Fund Balances	\$ 1,093,261	\$ 5,691,705	\$ 6,486,888	\$ 56,916,469

(15) Tax Abatement

As of June 30, 2024, the County provides tax abatements through three programs: Long-Term Rural Enterprise Zone Facilities, ORS 285C.400, Levy Exemption, ORS 307.519 and 2015 Oregon Laws Chapter 571 regarding solar agreements.

The Oregon Long-Term Rural Enterprise Zone Facilities program is a State of Oregon economic development program established, that allows for property tax exemptions for up to fifteen years. In exchange for receiving property tax exemption, participating firms are required to meet the program requirements set by state statute and the local sponsor. This program is only available in counties with chronic low income or chronic unemployment. The Enterprise Zone program allows industrial firms that will be making a substantial new capital investment a waiver of 100% of the amount of real property taxes attributable to the new investment for up to a 15-year period after completion. Land or existing machinery or equipment is not tax exempt; therefore, there is no loss of current property tax levies to local taxing jurisdiction.

The Levy Exemption ORS 307.519 provides an exemption from taxation for low income housing properties. These properties must either be offered for rent or held for the purpose of developing low income rental housing.

2015 Oregon Laws regarding solar agreements provides an exemption from taxation for properties constituting solar projects and allows the payment of a few in lieu of property taxes imposed on the property.

For the fiscal year ended June 30, 2024, the County abated property taxes totaling \$25,317,155, \$536,348, and \$17,761 under the Enterprise Zone, Levy Exemption, 2015 Oregon Laws Chapter 571, and other miscellaneous exemptions, respectively.

CROOK COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

16. Leases

Leases Payable

For the year ended June 30, 2024, the financial statements include GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

As of June 30, 2024, Crook County, OR had 2 active Building leases. The leases have payments that range from \$300 to \$102,717 and interest rates that range from 0.2180% to 0.7030%. As of June 30, 2024, the total combined value of the lease liability is \$255,854, the total combined value of the short-term lease liability is \$101,404. The combined value of the right to use asset, as of 06/30/2024 of \$560,317 with accumulated amortization of \$307,494 is included within the Lease Class activities table found below. The leases had \$0 of Variable Payments and -\$2,455 of Other Payments, not included in the Lease Liability, within the Fiscal Year.

As of June 30, 2024, Crook County, OR had 10 active Equipment leases. The leases have payments that range from \$526 to \$5,220 and interest rates that range from 0.5770% to 13.8379%. As of June 30, 2024, the total combined value of the lease liability is \$17,406, the total combined value of the short-term lease liability is \$12,012. The combined value of the right to use asset, as of June 30, 2024 of \$61,043 with accumulated amortization of \$44,561 is included within the Lease Class activities table found below. The leases had \$0 of Variable Payments and \$0 of Other Payments, not included in the Lease Liability, within the Fiscal Year.

As of June 30, 2024, Crook County, OR had 2 active Land leases. The leases have payments that range from \$1,000 to \$1,000 and interest rates that range from 0.4570% to 0.9670%. As of June 30, 2024, the total combined value of the lease liability is \$12,274, the total combined value of the short-term lease liability is \$1,886. The combined value of the right to use asset, as of June 30, 2024 of \$18,073 with accumulated amortization of \$5,869 is included within the Lease Class activities table found below. The leases had \$0 of Variable Payments and \$0 of Other Payments, not included in the Lease Liability, within the Fiscal Year.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

16. Leases (continued)

Amount of Lease Assets by Major Classes of Underlying Asset

Asset Class	As of Fiscal Year-end		
	Lease Asset Value	Accumulated Amortization	Lease Assets (net)
Equipment	61,043	44,561	16,482
Land	18,073	5,869	12,204
Buildings	560,317	307,493	252,824
Total Leases	639,433	357,923	281,510

Principal and Interest Requirements to Maturity

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2025	115,303	2,236	117,539
2026	105,973	1,100	107,073
2027	53,662	304	53,966
2028	1,706	107	1,813
2029	926	74	1,000
2030-2034	4,766	234	5,000
2035-2036	3,197	29	3,226
Total	285,533	4,084	289,617

Leases Receivable

For the year ended June 30, 2024, the financial statements include GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

As of June 30, 2024, Crook County, OR had 1 active Building leases. The leases have receipts that range from \$42,000 to \$42,000 and interest rates that range from 2.4520% to 2.4520%. As of June 30, 2024, the total combined value of the lease receivable is \$296,167, the total combined value of the short-term lease receivable is \$35,131, and the combined value of the deferred inflow of resources is \$288,994. The leases had \$0 of Variable Receipts and \$0 of Other Receipts, not included in the Lease Receivable, within the Fiscal Year.

As of June 30, 2024, Crook County, OR had 50 active Land leases. The leases have receipts that range from \$0 to \$188,577 and interest rates that range from 0.3150% to 5.3330%. As of June 30, 2024, the total combined value of the lease receivable is \$7,624,269, the total combined value of the short-term lease receivable is \$174,855, and the combined value of the deferred inflow of resources is \$7,378,699. The leases had \$0 of Variable Receipts and \$0 of Other Receipts, not included in the Lease Receivable, within the Fiscal Year.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

16. Leases (continued)

As of June 30, 2024, Crook County, OR had 2 active Land Improvement leases. The leases have receipts that range from \$34,650 to \$345,679 and interest rates that range from 1.4270% to 3.2140%. As of June 30, 2024, the total combined value of the lease receivable is \$4,520,464, the total combined value of the short-term lease receivable is \$326,559, and the combined value of the deferred inflow of resources is \$5,212,329. The leases had \$0 of Variable Receipts and \$0 of Other Receipts, not included in the Lease Receivable, within the Fiscal Year.

Principal and Interest Expected to Maturity

Fiscal Year	Business-Type Activities		
	Principal Payments	Interest Payments	Total Payments
2025	421,667	106,279	527,946
2026	398,986	98,960	497,946
2027	406,114	91,831	497,945
2028	413,391	84,554	497,945
2029	382,539	77,499	460,038
2030-2034	1,847,566	297,004	2,144,570
2035-2039	1,466,761	158,175	1,624,936
2040-2044	194,754	96,705	291,459
2045-2049	195,733	67,405	263,138
2050-2054	123,328	38,048	161,376
2055-2059	64,794	19,311	84,105
2060-2064	54,927	5,845	60,772
Total	5,970,560	1,141,616	7,112,176

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2025	116,171	109,422	225,593
2026	106,396	107,704	214,100
2027	112,440	105,914	218,354
2028	119,999	104,008	224,007
2029	126,100	101,990	228,090
2030-2034	733,679	475,852	1,209,531
2035-2039	924,758	407,613	1,332,371
2040-2044	1,080,330	323,751	1,404,081
2045-2049	1,314,684	227,330	1,542,014
2050-2054	1,835,784	96,252	1,932,036
Total	6,470,341	2,059,836	8,530,177

17. Subscriptions Payable

For the year ended June 30, 2024, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. For additional information, refer to the disclosures below.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

17. Subscriptions Payable (continued)

As of June 30, 2024, Crook County, OR had 21 active subscriptions. The subscriptions have payments that range from \$0 to \$60,000 and interest rates that range from 0.0000% to 3.4510%. As of June 30, 2024, the total combined value of the subscription liability is \$151,606, and the total combined value of the short-term subscription liability is \$10,540. The combined value of the right to use asset, as of June 30, 2024 of \$333,036 with accumulated amortization of \$127,907 is included within the Subscription Class activities table found below. The subscriptions had \$0 of Variable Payments and \$0 of Other Payments, not included in the Subscription Liability, within the Fiscal Year.

Asset Class	As of Fiscal Year-end		
	Subscription Asset Value	Accumulated Amortization	Subscription Asset (net)
Software	\$ 333,039	\$ 127,907	\$ 205,132

Principal and Interest Requirements to Maturity

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2025	81,600	1,538	83,138
2026	46,281	1,190	47,471
2027	11,480	819	12,299
2028	12,246	423	12,669
Total	151,607	3,970	155,577

CROOK COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

**CROOK COUNTY, OREGON
SCHEDULE OF FUNDING PROGRESS
FOR THE YEAR ENDED JUNE 30, 2024**

IMPLICIT RATE SUBSIDY - GASB 75:	2024	2023	2022	2021	2020	2019	2018
Total Other Post Employment Benefits Liability Beginning	\$ 522,649	\$ 582,749	\$ 512,198	\$ 440,505	\$ 395,229	\$ 513,393	\$ 486,839
Changes for the year:							
Service Cost	69,704	80,917	78,662	49,646	44,923	56,008	58,680
Interest	20,397	14,156	12,802	16,677	16,501	19,989	15,295
Changes in Benefit Terms	-	-	-	-	-	-	-
Differences between expected and actual experience	-	(3,590)	-	(54,081)	-	-	-
Changes in assumptions or other input	(4,945)	(134,913)	2,346	87,045	11,660	(171,883)	(30,249)
Employer Contributions	-	-	-	-	-	-	-
Benefit Payments	(32,623)	(16,670)	(23,259)	(27,594)	(27,808)	(22,278)	(17,172)
Net changes for the year	52,533	(60,100)	70,551	71,693	45,276	(118,164)	26,554
Total Other Post Employment Benefits Liability Ending	\$ 575,182	\$ 522,649	\$ 582,749	\$ 512,198	\$ 440,505	\$ 395,229	\$ 513,393
Fiduciary Net Position - Beginning							
Contributions - Employer	32,623	16,670	23,259	27,594	27,808	22,278	17,172
Contributions - Employee	-	-	-	-	-	-	-
Net Investment Income	-	-	-	-	-	-	-
Benefit Payments	(32,623)	(16,670)	(23,259)	(27,594)	(27,808)	(22,278)	(17,172)
Administrative Expense	-	-	-	-	-	-	-
Net changes for the year	-	-	-	-	-	-	-
Fiduciary Net Position - Ending		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Liability for Other Post Employment Benefits - End of Year	\$ 575,182	\$ 522,649	\$ 582,749	\$ 512,198	\$ 440,505	\$ 395,229	\$ 513,393
Fiduciary Net Position as a percentage of the total Single Employer Pension Liability	0%	0%	0%	0%	0%	0%	0%
Covered Payroll	\$ 4,250,526	\$ 2,958,143	\$ 3,007,276	\$ 2,643,262	\$ 2,457,378	\$ 2,224,742	\$ 2,138,020
Net Single Employer Pension Plan as a Percentage of Covered Payroll	14%	18%	19%	19%	18%	18%	24%

**CROOK COUNTY, OREGON
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2024**

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	0.04 %	\$ 6,557,574	\$ 2,958,143	221.7 %	81.7 %
2023	0.03	4,399,606	3,007,276	146.3	84.5
2022	0.02	2,941,675	2,643,262	111.3	87.6
2021	0.02	4,135,967	2,457,378	168.3	75.8
2020	0.02	3,985,953	2,224,742	179.2	80.2
2019	0.01	2,699,162	2,138,020	126.2	82.1
2018	0.01	1,807,374	1,587,104	113.9	83.1
2017	0.01	2,127,997	1,452,267	146.5	80.5
2016	0.01	806,097	1,333,592	60.4	91.9
2015	0.01	(319,932)	1,331,977	(24.0)	103.6

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date.

SCHEDULE OF CONTRIBUTIONS

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2024	\$ 884,104	\$ 884,104	\$ -	\$ 4,250,526	20.8 %
2023	621,322	621,322	-	2,958,143	21.0
2022	625,189	625,189	-	3,007,276	20.8
2021	514,192	514,192	-	2,643,262	19.5
2020	449,116	449,116	-	2,457,378	18.3
2019	239,184	247,855	-	2,224,742	11.1
2018	247,855	247,855	-	2,138,020	11.6
2017	146,255	146,255	-	1,587,104	9.2
2016	122,391	122,391	-	1,452,267	8.4
2015	123,870	123,870	-	1,333,592	9.3

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date.

CROOK COUNTY, OREGON

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>			<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>			
REVENUES					
Local					
Taxes - property	\$ 4,656,000	\$ 4,895,000		\$ 3,198,768	\$ (1,696,232)
Taxes - other	-	-		2,426,001	2,426,001
Interest	-	-		876,845	876,845
Licenses, permits and fees	369,000	369,000		510,564	141,564
Charges for services	195,000	195,000		246,379	51,379
Interfund charges	5,022,000	5,022,000		4,570,167	(451,833)
Miscellaneous	150,000	150,000		201,320	51,320
Intergovernmental	3,548,000	3,943,000		3,607,374	(335,626)
Total Revenues	<u>13,940,000</u>	<u>14,574,000</u>		<u>15,637,418</u>	<u>1,063,418</u>
EXPENDITURES					
Assessor	1,198,000	1,198,000	(1)	1,092,368	105,632
Clerk	636,000	640,000	(1)	573,874	66,126
Finance	1,746,000	1,746,000	(1)	1,563,900	182,100
Legal	571,000	571,000	(1)	518,567	52,433
Administration	1,114,000	1,114,000	(1)	1,026,867	87,133
Natural Resources	61,000	66,000	(1)	63,995	2,005
Human Resources	738,000	868,000	(1)	773,757	94,243
District Attorney	2,511,000	2,511,000	(1)	2,155,614	355,386
Juvenile	1,158,000	1,158,000	(1)	1,019,312	138,688
Information Technology	2,231,000	2,231,000	(1)	1,693,151	537,849
Non-departmental	309,000	573,000	(1)	570,623	2,377
Total Expenditures	<u>12,273,000</u>	<u>12,676,000</u>		<u>11,052,028</u>	<u>1,623,972</u>
Excess (Deficiency) of revenues over expenditures	1,667,000	1,898,000		4,585,390	2,687,390
Contingency	4,848,000	4,814,000		-	4,814,000
Other financing sources (uses)					
Subscription proceeds	-	-		162,377	(162,377)
Transfers in	311,000	315,000		314,727	273
Transfers out	(1,061,000)	(1,300,000)	(1)	(1,300,000)	-
Special Payments	(922,000)	(948,000)	(1)	(937,999)	10,001
Total other financing sources (uses)	<u>(1,672,000)</u>	<u>(1,933,000)</u>		<u>(1,760,895)</u>	<u>10,274</u>
Net change in fund balance	(4,853,000)	(4,849,000)		2,824,495	7,673,495
Fund balance - beginning	4,853,000	4,849,000		6,864,556	2,015,556
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 9,689,051</u>	<u>\$ 9,689,051</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

ROAD FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 622,887	\$ 622,887
Licenses, permits and fines	21,000	21,000	18,651	(2,349)
Charges for services	36,000	36,000	-	(36,000)
Miscellaneous	500,000	500,000	39,584	(460,416)
Intergovernmental	4,459,000	4,459,000	4,739,051	280,051
Total Revenues	5,016,000	5,016,000	5,420,173	404,173
EXPENDITURES				
Road operations	5,503,000	5,503,000 (1)	4,297,514	1,205,486
Operating contingency	1,000,000	1,000,000 (1)	-	1,000,000
Total Expenditures	6,503,000	6,503,000	4,297,514	2,205,486
Excess (Deficiency) of revenues over expenditures	(1,487,000)	(1,487,000)	1,122,659	2,609,659
Other financing sources (uses)				
Transfers Out	(150,000)	(150,000) (1)	(150,000)	-
Total other financing sources (uses)	(150,000)	(150,000)	(150,000)	-
Net change in fund balance	(1,637,000)	(1,637,000)	972,659	2,609,659
Fund Balance - Beginning	15,050,000	15,050,000	15,707,528	657,528
Fund Balance - Ending	\$ 13,413,000	\$ 13,413,000	\$ 16,680,187	\$ 3,267,187
Adjustment from budgetary statement Inventory			1,535,049	
			<u>18,215,236</u>	

(1) Appropriation Level

CROOK COUNTY, OREGON

**COMMUNITY DEVELOPMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 396,619	\$ 396,619
Licenses, permits and fees	3,804,000	3,809,000	2,246,022	(1,562,978)
Charges for Services	9,000	9,000	-	(9,000)
Miscellaneous	375,000	375,000	15,338	(359,662)
Total Revenues	<u>4,188,000</u>	<u>4,193,000</u>	<u>2,657,979</u>	<u>(1,535,021)</u>
EXPENDITURES				
Administration	938,000	1,088,000 (1)	521,591	566,409
Electrical	532,000	532,000 (1)	438,213	93,787
Building	3,138,000	3,138,000 (1)	2,342,028	795,972
Onsite	353,000	353,000 (1)	293,721	59,279
Code Enforcement	149,000	154,000 (1)	143,060	10,940
Contingency	750,000	750,000 (1)	-	750,000
Total Expenditures	<u>5,860,000</u>	<u>6,015,000</u>	<u>3,738,613</u>	<u>2,276,387</u>
Excess (Deficiency) of revenues over expenditures	<u>(1,672,000)</u>	<u>(1,822,000)</u>	<u>(1,080,634)</u>	<u>741,366</u>
Other financing sources (uses)				
Transfers In	-	150,000	150,000	-
Total other financing sources (uses)	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Net change in fund balance	(1,672,000)	(1,672,000)	(930,634)	741,366
Fund balance - beginning	<u>10,670,000</u>	<u>10,670,000</u>	<u>10,548,631</u>	<u>(121,369)</u>
Fund balance - ending	<u>\$ 8,998,000</u>	<u>\$ 8,998,000</u>	<u>\$ 9,617,997</u>	<u>\$ 619,997</u>

(1) Appropriation Level

CROOK COUNTY, OREGON
SHERIFF'S OFFICE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024

	<u>Original</u>	<u>Final</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance</u> <u>With Final</u> <u>Budget</u>
REVENUES					
Local					
Taxes - Property	\$ 7,995,000	\$ 7,756,000		\$ 8,008,225	\$ 252,225
Interest	-	-		264,451	264,451
Licenses, permits and fines	97,000	97,000		121,412	24,412
Charges for services	151,000	151,000		581,301	430,301
Miscellaneous	170,000	170,000		32,090	(137,910)
Intergovernmental	4,485,000	4,485,000		3,848,792	(636,208)
Total Revenues	12,898,000	12,659,000		12,856,271	197,271
EXPENDITURES					
Sheriff's Office	6,126,000	6,126,000	(1)	5,595,968	530,032
Jail	5,751,000	5,751,000	(1)	4,760,064	990,936
Parole & Probation	2,171,000	2,171,000	(1)	1,776,611	394,389
Special Services	461,000	461,000	(1)	351,703	109,297
Operating contingency	2,232,000	2,232,000	(1)	-	2,232,000
Total Expenditures	16,741,000	16,741,000		12,484,346	4,256,654
Excess (Deficiency) of revenues over expenditures	(3,843,000)	(4,082,000)		371,925	4,453,925
Other financing sources (uses)					
Transfers In	529,000	768,000		239,000	(529,000)
Total other financing sources (uses)	529,000	768,000		239,000	(529,000)
Net change in fund balance	(3,314,000)	(3,314,000)		610,925	3,924,925
Fund Balance - Beginning	3,314,000	3,314,000		3,772,561	458,561
Fund Balance - Ending	\$ -	\$ -		\$ 4,383,486	\$ 4,383,486

(1) Appropriation Level

CROOK COUNTY, OREGON

**HEALTH AND HUMAN SERVICES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 152,764	\$ 152,764
Licenses, permits and fees	82,000	87,000	87,770	770
Charges for services	450,000	450,000	320,761	(129,239)
Miscellaneous	100,000	100,000	120,736	20,736
Donations/contributions	-	-	60	60
Intergovernmental	6,925,000	7,068,000	5,839,210	(1,228,790)
Total Revenues	7,557,000	7,705,000	6,521,301	(1,183,699)
EXPENDITURES				
Health	4,178,000	4,321,000 (1)	3,207,494	1,113,506
Environmental Health	141,000	146,000 (1)	145,793	207
Grant Programs	4,457,000	4,457,000 (1)	4,387,370	69,630
Contingency	3,086,000	3,086,000 (1)	-	3,086,000
Total Expenditures	11,862,000	12,010,000	7,740,657	4,269,343
Excess (Deficiency) of revenues over expenditures	<u>(4,305,000)</u>	<u>(4,305,000)</u>	<u>(1,219,356)</u>	<u>3,085,644</u>
Other financing sources (uses)				
Transfers in	500,000	513,000	512,695	(305)
Transfers out	(11,000)	(11,000) (1)	(11,000)	-
Total other financing sources (uses)	489,000	502,000	501,695	(305)
Net change in fund balance	(3,816,000)	(3,803,000)	(717,661)	3,085,339
Fund balance - beginning	3,816,000	3,803,000	2,456,506	(1,346,494)
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,738,845</u>	<u>\$ 1,738,845</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**CAPITAL ASSET RESERVE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 433,395	\$ 433,395
Miscellaneous	300,000	300,000	446,144	146,144
Intergovernmental	23,000	23,000	23,446	446
Total Revenues	<u>323,000</u>	<u>323,000</u>	<u>902,985</u>	<u>579,985</u>
EXPENDITURES				
Contingency	<u>8,804,000</u>	<u>304,000</u> (1)	<u>-</u>	<u>304,000</u>
Total Expenditures	<u>8,804,000</u>	<u>304,000</u>	<u>-</u>	<u>304,000</u>
Other financing sources (uses)				
Transfers out	<u>-</u>	<u>(8,500,000)</u> (1)	<u>(8,500,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(8,500,000)</u>	<u>(8,500,000)</u>	<u>-</u>
Net change in fund balance	(8,481,000)	(8,481,000)	(7,597,015)	883,985
Fund balance - beginning	<u>8,481,000</u>	<u>8,481,000</u>	<u>8,690,276</u>	<u>209,276</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,093,261</u>	<u>\$ 1,093,261</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 634,674	\$ 634,674
Miscellaneous	330,000	467,000	-	(467,000)
Intergovernmental	9,136,000	35,000	34,652	(348)
Total Revenues	9,466,000	502,000	669,326	167,326
EXPENDITURES				
Personnel services	160,000	32,000 (1)	-	32,000
Materials and services	529,000	529,000 (1)	-	529,000
Comm Dev Building	1,000,000	- (1)	-	-
Courthouse	1,700,000	60,000 (1)	51,491	8,509
Juniper Canyon Access	150,000	- (1)	-	-
Justice Center	28,300,000	34,294,000 (1)	29,338,892	4,955,108
Contingency	6,259,000	- (1)	-	-
Total Expenditures	38,098,000	34,915,000	29,390,383	5,524,617
Excess (Deficiency) of revenues over expenditures	(28,632,000)	(34,413,000)	(28,721,057)	(5,357,291)
Other financing sources (uses)				
Transfers in	150,000	8,500,000	8,500,000	-
Total other financing sources (uses)	150,000	8,500,000	8,500,000	-
Net change in fund balance	(28,482,000)	(25,913,000)	(20,221,057)	5,691,943
Fund balance - beginning	28,482,000	25,913,000	25,912,762	(238)
Fund balance - ending	\$ -	\$ -	\$ 5,691,705	\$ 5,691,705

(1) Appropriation Level

CROOK COUNTY, OREGON

SUPPLEMENTARY INFORMATION

CROOK COUNTY, OREGON

**COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
AT JUNE 30, 2024**

	<u>Special Revenue Funds</u>					
	<u>Clerk's Dedicated</u>	<u>COCC Ed Center</u>	<u>Taylor Grazing</u>	<u>Video Lottery</u>	<u>Mental Health A&D and Developmental Disabilities</u>	<u>Special Transportation</u>
ASSETS						
Cash and investments	\$ 230,641	\$ 240,773	\$ 42,572	\$ 88,475	\$ -	\$ 1,498,726
Accounts receivable	1,756	1,108	254	69,336	-	6,397
Prepays	-	-	-	-	-	-
Taxes receivable	-	-	-	-	-	-
Total Assets	<u>232,397</u>	<u>241,881</u>	<u>42,826</u>	<u>157,811</u>	<u>-</u>	<u>1,505,123</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable and other						
current liabilities	2,071	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>2,071</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources						
Unavailable property tax revenue	-	-	-	-	-	-
Fund Balances						
Non-spendable	-	-	-	-	-	-
Restricted for expenditures under federal, state and local programs	-	-	42,826	157,811	-	-
Restricted for debt service	-	-	-	-	-	-
Assigned for:						
Capital projects	230,326	241,881	-	-	-	-
Other	-	-	-	-	-	1,505,123
Unassigned	-	-	-	-	-	-
Total Fund Balances	<u>230,326</u>	<u>241,881</u>	<u>42,826</u>	<u>157,811</u>	<u>-</u>	<u>1,505,123</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 232,397</u>	<u>\$ 241,881</u>	<u>\$ 42,826</u>	<u>\$ 157,811</u>	<u>\$ -</u>	<u>\$ 1,505,123</u>

CROOK COUNTY, OREGON

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
AT JUNE 30, 2024

Special Revenue Funds								
Special Projects on Federal Lands	Crooked River Watershed	Veterans Enhancement Program	Library	County Surveyor	County School Fund	Tourism Discretionary Funds	Risk Management	Fairgrounds Operation
\$ 572,117	\$ -	\$ 135,987	\$ 985,136	\$ 230,987	\$ -	\$ 112,489	\$ 228,628	\$ 975,368
3,396	-	73,311	5,992	2,745	-	567	-	416,739
-	-	-	642	-	-	-	-	2,500
-	-	-	-	-	-	-	-	-
<u>575,513</u>	<u>\$ -</u>	<u>\$ 209,298</u>	<u>991,770</u>	<u>233,732</u>	<u>-</u>	<u>113,056</u>	<u>228,628</u>	<u>1,394,607</u>
19,407	-	10,104	40,420	46,855	-	-	14,631	216,598
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	42,271	654,709
<u>19,407</u>	<u>-</u>	<u>10,104</u>	<u>40,420</u>	<u>46,855</u>	<u>-</u>	<u>-</u>	<u>56,902</u>	<u>871,307</u>
-	-	-	642	-	-	-	-	-
-	-	-	-	-	-	-	-	2,500
556,106	-	-	950,708	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	199,194	-	186,877	-	113,056	171,726	520,800
-	-	-	-	-	-	-	-	-
<u>556,106</u>	<u>-</u>	<u>199,194</u>	<u>950,708</u>	<u>186,877</u>	<u>-</u>	<u>113,056</u>	<u>171,726</u>	<u>523,300</u>
<u>\$ 575,513</u>	<u>\$ -</u>	<u>\$ 209,298</u>	<u>\$ 991,770</u>	<u>\$ 233,732</u>	<u>\$ -</u>	<u>\$ 113,056</u>	<u>\$ 228,628</u>	<u>\$ 1,394,607</u>

CROOK COUNTY, OREGON

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
AT JUNE 30, 2024

Special Revenue Funds						Debt Service	
AG Extension Service District	Extension Building Maintenance	Extension Capital Reserve	Historical Museum	Historical Building Reserve	Road Agency	General Obligation Bond	Total
\$ 484,422			\$ 256,107		\$ 831,134	\$ 47,316	\$ 6,960,878
3,043			1,540		-	1,587	587,771
-	-	-	-	-	-	-	2,500
17,621	-	-	8,739	-	-	28,599	55,601
<u>505,086</u>	<u>-</u>	<u>-</u>	<u>266,386</u>	<u>-</u>	<u>831,134</u>	<u>77,502</u>	<u>7,606,750</u>
10,912	-	-	11,574	-	-	-	372,572
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	696,980
<u>10,912</u>	<u>-</u>	<u>-</u>	<u>11,574</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,069,552</u>
16,194	-	-	7,276	-	-	26,198	50,310
-	-	-	-	-	-	-	2,500
-	-	-	-	-	-	-	1,707,451
-	-	-	-	-	-	51,304	51,304
-	-	-	-	-	-	-	472,207
477,980	-	-	247,536	-	831,134	-	4,253,426
-	-	-	-	-	-	-	-
<u>477,980</u>	<u>-</u>	<u>-</u>	<u>247,536</u>	<u>-</u>	<u>831,134</u>	<u>51,304</u>	<u>6,486,888</u>
<u>\$ 505,086</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 266,386</u>	<u>\$ -</u>	<u>\$ 831,134</u>	<u>\$ 77,502</u>	<u>\$ 7,606,750</u>

CROOK COUNTY, OREGON

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN
 FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024

	Special Revenue Funds					
	Clerk's Dedicated	COCC Ed Center	Taylor Grazing	Video Lottery	Mental Health A&D and Developmental Disabilities	Special Transportation
REVENUES						
Taxes - Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-	-
Interest	9,282	9,094	1,627	4,099	-	45,965
Licenses, permits, and fees	14,396	-	-	-	-	-
Charges for services	7,771	-	-	-	-	-
Donations/Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Intergovernmental	-	25,000	-	269,387	-	687,513
Total Revenues	31,449	34,094	1,627	273,486	-	733,478
EXPENDITURES						
Current						
General government	40,655	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and education	-	-	-	86,218	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total Expenditures	40,655	-	-	86,218	-	-
Excess (Deficiency) of revenues over expenditures	(9,206)	34,094	1,627	187,268	-	733,478
Other financing sources (uses)						
Transfers in	-	25,000	-	-	-	-
Transfers out	-	-	-	(453,000)	(12,694)	-
Special Payments	-	-	-	-	-	-
Total other financing sources (uses)	-	25,000	-	(453,000)	(12,694)	-
Net change in fund balances	(9,206)	59,094	1,627	(265,732)	(12,694)	733,478
Fund Balances - beginning	239,532	182,787	41,199	423,543	12,694	771,645
Fund Balances - ending	\$ 230,326	\$ 241,881	\$ 42,826	\$ 157,811	\$ -	\$ 1,505,123

CROOK COUNTY, OREGON

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN
 FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024

Special Revenue Funds									
Special Projects on Federal Lands	Crooked River Watershed	Veterans' Enhancement Program	Library	County Surveyor	County School Fund	Tourism Discretionary Funds	Risk Management	Fairgrounds Operation	AG Extension Service District
\$ -	\$ -	\$ -	\$ 1,612,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 365,614
-	-	-	-	-	130,470	27,340	-	240,588	-
22,225	-	7,954	41,179	8,629	-	4,021	1,678	59,109	20,633
-	-	-	36,098	65,264	-	-	-	-	-
-	-	-	-	-	-	-	52,000	266,899	40,216
-	-	115	27,953	-	-	-	-	90,152	-
-	-	-	157	-	-	-	-	46,570	-
89,074	-	96,640	19,566	-	270,403	-	-	1,009,052	-
111,299	-	104,709	1,737,344	73,893	400,873	31,361	53,678	1,712,370	426,463
-	-	176,291	-	68,720	-	-	31,952	-	-
103,043	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	1,538,749	-	-	12,300	-	1,201,768	365,448
-	-	-	-	-	-	-	-	-	-
41,143	-	-	-	-	-	-	-	777,438	-
144,186	-	176,291	1,538,749	68,720	-	12,300	31,952	1,979,206	365,448
(32,887)	-	(71,582)	198,595	5,173	400,873	19,061	21,726	(266,836)	61,015
-	-	161,000	-	-	-	-	150,000	378,000	102,796
-	(3,728)	-	-	-	-	-	-	-	-
-	-	-	-	-	(400,873)	-	-	-	-
-	(3,728)	161,000	-	-	(400,873)	-	150,000	378,000	102,796
(32,887)	(3,728)	89,418	198,595	5,173	-	19,061	171,726	111,164	163,811
588,993	3,728	109,776	752,113	181,704	-	93,995	-	412,136	314,169
\$ 556,106	\$ -	\$ 199,194	\$ 950,708	\$ 186,877	\$ -	\$ 113,056	\$ 171,726	\$ 523,300	\$ 477,980

CROOK COUNTY, OREGON

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN
FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

Special Revenue Funds					Debt Service	
Extension Building Maintenance	Extension Capital Reserve	Historical Museum	Historical Building Reserve	Road Agency	General Obligation Bond Series 2017	Total
\$ -	\$ -	\$ 365,246	\$ -	\$ -	\$ 612,418	\$ 2,955,669
-	-	125,762	-	-	-	524,160
-	-	10,023	-	21,693	9,768	276,979
-	-	-	-	-	-	115,758
-	-	-	-	-	-	366,886
-	-	-	-	-	-	118,220
-	-	-	-	-	-	46,727
-	-	-	-	811,208	-	3,277,843
-	-	501,031	-	832,901	622,186	7,682,242
-	-	-	-	1,767	-	319,385
-	-	-	-	-	-	103,043
-	-	-	-	-	-	-
-	-	434,082	-	-	-	3,638,565
-	-	-	-	-	135,000	135,000
-	-	-	-	-	460,600	460,600
-	-	23,446	-	-	-	842,027
-	-	457,528	-	1,767	595,600	5,498,620
-	-	43,503	-	831,134	26,586	2,183,622
-	-	61,130	-	-	-	877,926
(29,961)	(72,835)	-	(61,130)	-	-	(633,348)
-	-	-	-	(884,924)	-	(1,285,797)
(29,961)	(72,835)	61,130	(61,130)	(884,924)	-	(1,041,219)
(29,961)	(72,835)	104,633	(61,130)	(53,790)	26,586	1,142,403
29,961	72,835	142,903	61,130	884,924	24,718	5,344,485
\$ -	\$ -	\$ 247,536	\$ -	\$ 831,134	\$ 51,304	\$ 6,486,888

CROOK COUNTY, OREGON

**CLERK SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 9,282	\$ 9,282
Miscellaneous	4,000	4,000	7,771	3,771
Licenses, permits and fines	18,000	18,000	14,396	(3,604)
Total Revenues	22,000	22,000	31,449	9,449
EXPENDITURES				
Notary	26,000	26,000 (1)	7,012	18,988
Recording	115,000	115,000 (1)	14,511	100,489
Archive	77,000	77,000 (1)	19,132	57,868
Contingency	35,000	35,000 (1)	-	35,000
Total Expenditures	253,000	253,000	40,655	212,345
Excess (Deficiency) of revenues over expenditures	(231,000)	(231,000)	(9,206)	221,794
Other financing sources (uses)				
Transfers in	10,000	10,000	-	(10,000)
Total other financing sources (uses)	10,000	10,000	-	(10,000)
Net change in fund balance	(221,000)	(221,000)	(9,206)	(212,896)
Fund balance - beginning	221,000	221,000	239,532	18,532
Fund balance - ending	\$ -	\$ -	\$ 230,326	\$ 230,326

(1) Appropriation Level

CROOK COUNTY, OREGON

**COCC EDUCATION CENTER
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 5,000	\$ 5,000	\$ 9,094	\$ 4,094
Intergovernmental	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>34,094</u>	<u>4,094</u>
EXPENDITURES				
Materials and services	75,000	75,000 (1)	-	75,000
Capital Outlay	<u>162,000</u>	<u>162,000 (1)</u>	<u>-</u>	<u>162,000</u>
Total Expenditures	<u>237,000</u>	<u>237,000</u>	<u>-</u>	<u>237,000</u>
Excess (Deficiency) of revenues over expenditures	(207,000)	(207,000)	34,094	241,094
Other financing sources (uses)				
Transfers in	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Total other financing sources (uses)	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Net change in fund balance	(182,000)	(182,000)	59,094	237,000
Fund balance - beginning	<u>182,000</u>	<u>182,000</u>	<u>182,787</u>	<u>787</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 241,881</u>	<u>\$ 241,881</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**TAYLOR GRAZING
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 1,627	\$ 1,627
Intergovernmental	4,000	4,000	-	(4,000)
Total Revenues	<u>4,000</u>	<u>4,000</u>	<u>1,627</u>	<u>(2,373)</u>
EXPENDITURES				
Materials and services	<u>37,000</u>	<u>37,000</u> (1)	<u>-</u>	<u>37,000</u>
Total Expenditures	<u>37,000</u>	<u>37,000</u>	<u>-</u>	<u>37,000</u>
Excess (Deficiency) of revenues over expenditures	(33,000)	(33,000)	1,627	34,627
Net change in fund balance	(33,000)	(33,000)	1,627	34,627
Fund balance - beginning	<u>33,000</u>	<u>33,000</u>	<u>41,199</u>	<u>8,199</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,826</u>	<u>\$ 42,826</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**VIDEO LOTTERY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 4,099	\$ 4,099
Miscellaneous	10,000	10,000	-	(10,000)
Intergovernmental	<u>255,000</u>	<u>255,000</u>	<u>269,387</u>	<u>14,387</u>
Total Revenues	<u>265,000</u>	<u>265,000</u>	<u>273,486</u>	<u>8,486</u>
EXPENDITURES				
Materials and services	102,000	102,000 (1)	86,218	15,782
Contingency	<u>136,000</u>	<u>136,000 (1)</u>	<u>-</u>	<u>136,000</u>
Total Expenditures	<u>238,000</u>	<u>238,000</u>	<u>86,218</u>	<u>151,782</u>
Excess (Deficiency) of revenues over expenditures	27,000	27,000	187,268	160,268
Other financing sources (uses)				
Transfers out	<u>(453,000)</u>	<u>(453,000) (1)</u>	<u>(453,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(453,000)</u>	<u>(453,000)</u>	<u>(453,000)</u>	<u>-</u>
Net change in fund balance	(426,000)	(426,000)	(265,732)	160,268
Fund balance - beginning	<u>426,000</u>	<u>426,000</u>	<u>423,543</u>	<u>(2,457)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 157,811</u>	<u>\$ 157,811</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**MENTAL HEALTH A&D AND DEVELOPMENTAL DISABILITIES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Other financing sources (uses)				
Transfers out	-	(13,000) (1)	(12,694)	306
Total other financing sources (uses)	-	(13,000)	(12,694)	306
Net change in fund balance	-	(13,000)	(12,694)	306
Fund balance - beginning	-	13,000	12,694	(306)
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

(1) Appropriation Level

CROOK COUNTY, OREGON

**SPECIAL TRANSPORTATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 15,000	\$ 15,000	\$ 45,965	\$ 30,965
Intergovernmental	431,000	431,000	687,513	256,513
Total Revenues	<u>446,000</u>	<u>446,000</u>	<u>733,478</u>	<u>287,478</u>
EXPENDITURES				
Materials and services	800,000	800,000 (1)	-	800,000
Contingency	400,000	400,000 (1)	-	400,000
Total Expenditures	<u>1,200,000</u>	<u>1,200,000</u>	<u>-</u>	<u>1,200,000</u>
Excess (Deficiency) of revenues over expenditures	(754,000)	(754,000)	733,478	1,487,478
Net change in fund balance	(754,000)	(754,000)	733,478	1,487,478
Fund balance - beginning	<u>754,000</u>	<u>754,000</u>	<u>771,645</u>	<u>17,645</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,505,123</u>	<u>\$ 1,505,123</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**SPECIAL PROJECTS ON FEDERAL LANDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	22,225	\$ 22,225
Miscellaneous	18,000	18,000	-	(18,000)
Intergovernmental	100,000	100,000	89,074	(10,926)
Total Revenues	118,000	118,000	111,299	(6,701)
EXPENDITURES				
Materials and services	705,000	405,000 (1)	103,043	301,957
Capital Outlay	-	300,000 (1)	41,143	258,857
Total Expenditures	705,000	705,000	144,186	560,814
Excess of revenue over (under) expenditures	(587,000)	(587,000)	(32,887)	554,113
Other financing sources (uses)				
Transfers out	-	- (1)	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(587,000)	(587,000)	(32,887)	554,113
Fund balance - beginning	587,000	587,000	588,993	1,993
Fund balance - ending	\$ -	\$ -	\$ 556,106	\$ 556,106

(1) Appropriation Level

CROOK COUNTY, OREGON

**CROOKED RIVER WATERSHED
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Other financing sources (uses)				
Transfers out	-	(4,000) (1)	(3,728)	272
Total other financing sources (uses)	-	(4,000)	(3,728)	272
Net change in fund balance	-	(4,000)	(3,728)	272
Fund balance - beginning	-	4,000	3,728	(272)
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

(1) Appropriation Level

CROOK COUNTY, OREGON

**VETERANS SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 7,954	\$ 7,954
Donations and contributions	3,000	3,000	115	(2,885)
Intergovernmental	<u>91,000</u>	<u>91,000</u>	<u>96,640</u>	<u>5,640</u>
Total Revenues	<u>94,000</u>	<u>94,000</u>	<u>104,709</u>	<u>10,709</u>
EXPENDITURES				
Veterans Operations	280,000	280,000 (1)	176,291	103,709
Contingency	<u>98,000</u>	<u>98,000 (1)</u>	<u>-</u>	<u>98,000</u>
Total Expenditures	<u>378,000</u>	<u>378,000</u>	<u>176,291</u>	<u>201,709</u>
Excess (Deficiency) of revenues over expenditures	(284,000)	(284,000)	(71,582)	212,418
Other financing sources (uses)				
Transfers in	<u>161,000</u>	<u>161,000</u>	<u>161,000</u>	<u>-</u>
Total other financing sources (uses)	<u>161,000</u>	<u>161,000</u>	<u>161,000</u>	<u>-</u>
Net change in fund balance	(123,000)	(123,000)	89,418	212,418
Fund balance - beginning	<u>123,000</u>	<u>123,000</u>	<u>109,776</u>	<u>(13,224)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 199,194</u>	<u>\$ 199,194</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Property taxes	\$ 1,604,000	\$ 1,604,000	\$ 1,612,391	\$ 8,391
Interest	-	-	41,179	41,179
Licenses, permits, and fees	28,000	28,000	36,098	8,098
Charges for services	-	-	-	-
Donations/Contributions	-	-	27,953	27,953
Miscellaneous	40,000	40,000	157	(39,843)
Intergovernmental	10,000	10,000	19,566	9,566
Total Revenues	<u>1,682,000</u>	<u>1,682,000</u>	<u>1,737,344</u>	<u>55,344</u>
EXPENDITURES				
Library Operations	1,642,000	1,642,000 (1)	1,538,749	103,251
Contingency	804,000	804,000 (1)	-	804,000
Total Expenditures	<u>2,446,000</u>	<u>2,446,000</u>	<u>1,538,749</u>	<u>907,251</u>
Excess of revenue over (under) expenditures	(764,000)	(764,000)	198,595	962,595
Fund balance - beginning	<u>764,000</u>	<u>764,000</u>	<u>752,113</u>	<u>(11,887)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 950,708</u>	<u>\$ 950,708</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**COUNTY SURVEYOR
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 5,000	\$ 5,000	\$ 8,629	\$ 3,629
Licenses, permits, fees	80,000	80,000	65,264	(14,736)
Total Revenues	<u>85,000</u>	<u>85,000</u>	<u>73,893</u>	<u>(11,107)</u>
EXPENDITURES				
Materials and services	116,000	116,000 (1)	68,720	47,280
Contingency	135,000	135,000 (1)	-	135,000
Total Expenditures	251,000	251,000	68,720	182,280
Excess of revenue over (under) expenditures	(166,000)	(166,000)	5,173	(193,387)
Net change in fund balance	<u>(166,000)</u>	<u>(166,000)</u>	<u>5,173</u>	<u>171,173</u>
Fund balance - beginning	<u>166,000</u>	<u>166,000</u>	<u>181,704</u>	<u>15,704</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 186,877</u>	<u>\$ 186,877</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**COUNTY SCHOOL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Taxes - other	\$ 140,000	\$ 140,000	\$ 130,470	\$ (9,530)
Intergovernmental	330,000	330,000	270,403	(59,597)
Total Revenues	<u>470,000</u>	<u>470,000</u>	<u>400,873</u>	<u>(69,127)</u>
EXPENDITURES				
Materials and services	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over (under) expenditures	470,000	470,000	400,873	(69,127)
Other financing sources (uses)				
Special Payment	<u>(470,000)</u>	<u>(470,000) (1)</u>	<u>(400,873)</u>	<u>69,127</u>
Net change in fund balance	470,000	470,000	400,873	(69,127)
Fund balance - beginning	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (69,127)</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**TOURISM DISCRETIONARY FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 1,000	\$ 1,000	\$ 4,021	\$ 3,021
Transient room Tax	30,000	30,000	27,340	(2,660)
Total Revenues	<u>31,000</u>	<u>31,000</u>	<u>31,361.00</u>	<u>361</u>
EXPENDITURES				
Materials and services	5,000	13,000 (1)	12,300	700
Contingency	116,000	108,000 (1)	-	108,000
Total Expenditures	<u>121,000</u>	<u>121,000</u>	<u>12,300</u>	<u>108,000</u>
Net change in fund balance	(90,000)	(90,000)	19,061	108,722
Fund balance - beginning	<u>90,000</u>	<u>90,000</u>	<u>93,995</u>	<u>3,995</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113,056</u>	<u>\$ 113,056</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

RISK MANAGEMENT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 1,678	\$ 1,678
Charges for services	52,000	52,000	52,000	-
Total Revenues	52,000	52,000	53,678	1,678
EXPENDITURES				
Materials and services	152,000	152,000 (1)	31,952	120,048
Contingency	50,000	50,000 (1)	-	50,000
Total Expenditures	202,000	202,000	31,952	170,048
Excess (Deficiency) of revenues over expenditures	(150,000)	(150,000)	21,726	(168,370)
Other financing sources (uses)				
Transfers in	150,000	150,000	150,000	-
Total other financing sources (uses)	150,000	150,000	150,000	-
Net change in fund balance	-	-	171,726	171,726
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ 171,726	\$ 171,726

(1) Appropriation Level

CROOK COUNTY, OREGON

**FAIRGROUNDS OPERATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 59,109	\$ 59,109
Transient room tax	220,000	220,000	240,588	20,588
Licenses, permits and fines	3,000	3,000	-	(3,000)
Charges for services	201,000	201,000	266,899	65,899
Miscellaneous	137,000	137,000	46,570	(90,430)
Grants and donations	-	-	90,152	90,152
Intergovernmental	1,792,000	1,792,000	1,009,052	(782,948)
Total Revenues	2,353,000	2,353,000	1,712,370	(640,630)
EXPENDITURES				
Fairgrounds Operations	2,786,000	2,786,000 (1)	1,979,206	806,794
Operating Contingency	310,000	310,000 (1)	-	310,000
Total Expenditures	3,096,000	3,096,000	1,979,206	1,116,794
Excess (Deficiency) of revenues over expenditures	(743,000)	(743,000)	(266,836)	476,164
Other financing sources (uses)				
Transfers in	378,000	378,000	378,000	-
Net change in fund balance	(365,000)	(365,000)	111,164	476,164
Fund balance - beginning	365,000	365,000	412,136	47,136
Fund balance - ending	\$ -	\$ -	\$ 523,300	\$ 523,300

(1) Appropriation Level

CROOK COUNTY, OREGON

**AGRICULTURE EXTENSION SERVICE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Property taxes	\$ 336,000	\$ 336,000	\$ 365,614	\$ 29,614
Interest	6,000	6,000	20,633	14,633
Charges for Services	37,000	37,000	40,216	3,216
Total Revenues	<u>379,000</u>	<u>379,000</u>	<u>426,463</u>	<u>47,463</u>
EXPENDITURES				
Personnel services	203,558	203,558 (1)	164,552	39,006
Materials and services	217,800	217,800 (1)	200,896	16,904
Operating contingency	195,000	195,000 (1)	-	195,000
Total Expenditures	<u>616,358</u>	<u>616,358</u>	<u>365,448</u>	<u>250,910</u>
Excess (Deficiency) of revenues over expenditures	<u>(237,358)</u>	<u>(237,358)</u>	<u>61,015</u>	<u>298,373</u>
Other financing sources (uses)				
Transfers in	<u>103,000</u>	<u>103,000</u>	<u>102,796</u>	<u>(204)</u>
Total other financing sources	<u>103,000</u>	<u>103,000</u>	<u>102,796</u>	<u>(204)</u>
Net change in fund balance	(134,358)	(134,358)	163,811	298,169
Fund balance - beginning	<u>318,000</u>	<u>318,000</u>	<u>314,169</u>	<u>(3,831)</u>
Fund Balance - Ending	<u>\$ 183,642</u>	<u>\$ 183,642</u>	<u>\$ 477,980</u>	<u>\$ 294,338</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**EXTENSION BUILDING MAINTENANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Other financing sources (uses)				
Transfers out		(30,000) (1)	(29,961)	39
Total other financing sources	-	(30,000)	(29,961)	39
Net change in fund balance	-	(30,000)	(29,961)	39
Fund balance - beginning		30,000	29,961	(39)
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

(1) Appropriation Level

CROOK COUNTY, OREGON

**EXTENSION CAPITAL RESERVE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Other financing sources (uses)				
Transfers Out	<u>-</u>	<u>(73,000)</u> (1)	<u>(72,835)</u>	<u>165</u>
Net change in fund balance	-	(73,000)	(72,835)	165
Fund balance - beginning		<u>73,000</u>	<u>72,835</u>	<u>(165)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**HISTORICAL/MUSEUM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Property taxes	\$ 360,000	\$ 360,000	\$ 363,616	\$ 3,616
Interest	-	-	10,023	10,023
Transient room tax	94,000	94,000	125,762	31,762
Miscellaneous	-	-	1,630	1,630
Total Revenues	<u>454,000</u>	<u>454,000</u>	<u>501,031</u>	<u>47,031</u>
EXPENDITURES				
Museum Operations	515,000	515,000 (1)	457,528	57,472
Operating Contingency	129,000	129,000 (1)	-	129,000
Total Expenditures	<u>644,000</u>	<u>644,000</u>	<u>457,528</u>	<u>186,472</u>
Excess (Deficiency) of revenues over expenditures	<u>(190,000)</u>	<u>(190,000)</u>	<u>43,503</u>	<u>233,503</u>
Other financing sources (uses)				
Transfers in	-	61,200	61,130	(70)
Total other financing sources	<u>-</u>	<u>61,200</u>	<u>61,130</u>	<u>(70)</u>
Net change in fund balance	(190,000)	(128,800)	104,633	233,433
Fund balance - beginning	<u>190,000</u>	<u>128,800</u>	<u>142,903</u>	<u>14,103</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 247,536</u>	<u>\$ 247,536</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**HISTORICAL BUILDING RESERVE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Other financing sources (uses)				
Transfers Out	<u>-</u>	<u>(61,200) (1)</u>	<u>(61,130)</u>	<u>70</u>
Net change in fund balance	-	(61,200)	(61,130)	70
Fund balance - beginning	<u>-</u>	<u>61,200</u>	<u>61,130</u>	<u>(70)</u>
Fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**ROAD AGENCY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental				
State	\$ 752,000	\$ 752,000	\$ 811,208	\$ 59,208
Interest	-	-	21,693	21,693
Total Revenues	<u>752,000</u>	<u>752,000</u>	<u>832,901</u>	<u>80,901</u>
EXPENDITURES				
Materials & Services	2,000	2,000 (1)	1,767	233
Contingency	<u>750,000</u>	<u>750,000 (1)</u>	<u>-</u>	<u>750,000</u>
Total Expenditures	<u>752,000</u>	<u>752,000</u>	<u>1,767</u>	<u>750,233</u>
Excess (Deficiency) of revenues over expenditures				
Other financing sources (uses)				
Special Payment	<u>(885,000)</u>	<u>(885,000) (1)</u>	<u>(884,924)</u>	<u>76</u>
Total other financing sources (uses)	<u>(885,000)</u>	<u>(885,000)</u>	<u>(884,924)</u>	<u>76</u>
Net change in fund balance	(885,000)	(885,000)	(53,790)	831,210
Fund balance - beginning	<u>885,000</u>	<u>885,000</u>	<u>884,924</u>	<u>(76)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 831,134</u>	<u>\$ 831,134</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**DEBT SERVICE FUND - GENERAL OBLIGATION SERIES 2017
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 9,768	\$ 9,768
Property taxes	578,000	578,000	612,418	34,418
Total Revenues	<u>578,000</u>	<u>578,000</u>	<u>622,186</u>	<u>44,186</u>
EXPENDITURES				
Debt Service	<u>596,000</u>	<u>596,000</u> (1)	<u>595,600</u>	<u>400</u>
Total Expenditures	<u>596,000</u>	<u>596,000</u>	<u>595,600</u>	<u>400</u>
Excess of revenue over (under) expenditures	(18,000)	(18,000)	26,586	44,586
Fund balance - beginning	<u>18,000</u>	<u>18,000</u>	<u>24,718</u>	<u>6,718</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,304</u>	<u>\$ 51,304</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**LANDFILL OPERATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest		\$ -	\$ 227,718	\$ 227,718
Licenses, Permits & Fees	2,520,000	2,520,000	2,778,751	258,751
Charges for services	111,000	111,000	151,939	40,939
Miscellaneous	150,000	150,000	376	(149,624)
Total Revenues	<u>2,781,000</u>	<u>2,781,000</u>	<u>3,158,784</u>	<u>377,784</u>
EXPENDITURES				
Landfill operations	2,425,000	2,425,000 (1)	1,715,311	709,689
Operating Contingency	360,000	360,000 (1)	-	360,000
Total Expenditures	<u>2,785,000</u>	<u>2,785,000</u>	<u>1,715,311</u>	<u>1,069,689</u>
Excess (Deficiency) of revenues over expenditures	(4,000)	(4,000)	1,443,473	1,447,473
Fund balance - beginning	<u>4,898,000</u>	<u>4,898,000</u>	<u>5,350,068</u>	<u>452,068</u>
Fund Balance - Ending	<u>\$ 4,894,000</u>	<u>\$ 4,894,000</u>	<u>6,793,541</u>	<u>\$ 1,899,541</u>
Reconciliation to the Statement of Net Position - Proprietary Funds				
Capital assets (net)			3,167,651	
Landfill post closure liability			(4,086,892)	
Accrued compensated absences			(43,834)	
Net Position			<u>\$ 5,830,466</u>	

(1) Appropriation Level

CROOK COUNTY, OREGON

**AIRPORT - OPERATING
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 190,251	\$ 190,251
Charges for services	448,000	448,000	567,905	119,905
Miscellaneous	25,000	25,000	9,848	(15,152)
Intergovernmental	1,044,000	1,044,000	396,555	(647,445)
Total Revenues	<u>1,517,000</u>	<u>1,517,000</u>	<u>1,164,559</u>	<u>(352,441)</u>
EXPENDITURES				
Airport operations	1,884,000	1,884,000 (1)	1,124,379	759,621
Debt service	413,000	413,000 (1)	387,774	25,226
Contingency	830,000	830,000 (1)	-	830,000
Total Expenditures	<u>3,127,000</u>	<u>3,127,000</u>	<u>1,512,153</u>	<u>1,614,847</u>
Excess (Deficiency) of revenues over expenditures	(1,610,000)	(1,610,000)	(347,594)	1,262,406
Fund balance - beginning	<u>1,610,000</u>	<u>1,610,000</u>	<u>2,399,689</u>	<u>789,689.00</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>2,052,095</u>	<u>\$ 2,052,095</u>
Reconciliation to the Statement of Net Position - Proprietary Funds				
Net capital assets			15,814,626	
Long-term debt, net of discount			(5,828,149)	
Interest payable			<u>(56,837)</u>	
Net Position			<u>\$ 11,981,735</u>	

(1) Appropriation Level

CROOK COUNTY, OREGON

**WEED CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 7,145	\$ 7,145
Licenses, Permits & Fees	200,000	200,000	223,956	23,956
Miscellaneous	5,000	5,000	12,102	7,102
Intergovernmental	-	-	23,903	23,903
Total Revenues	<u>205,000</u>	<u>205,000</u>	<u>267,106</u>	<u>62,106</u>
EXPENDITURES				
Weed Control Operations	302,000	310,000 (1)	294,119	15,881
Contingency	<u>120,000</u>	<u>112,000 (1)</u>	<u>-</u>	<u>112,000</u>
Total Expenditures	<u>422,000</u>	<u>422,000</u>	<u>294,119</u>	<u>127,881</u>
Excess (Deficiency) of revenues over expenditures	(217,000)	(217,000)	(27,013)	189,987
Fund balance - beginning	<u>217,000</u>	<u>217,000</u>	<u>253,918</u>	<u>36,918</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 226,905</u>	<u>\$ 226,905</u>
Reconciliation to the Statement of Net Position - Proprietary Funds				
Capital assets (net)			50,500	
Compensated absences			<u>(1,914)</u>	
Net Position			<u>\$ 275,491</u>	

(1) Appropriation Level

CROOK COUNTY, OREGON

FACILITIES

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 58,009	58,009
Internal service charges	2,120,000	2,120,000	2,120,000	-
Charges for services	39,000	39,000	18,533	(20,467)
Miscellaneous	29,000	29,000	18,533	(10,467)
Intergovernmental	115,000	115,000	7,710	(107,290)
Total Revenues	<u>2,303,000</u>	<u>2,303,000</u>	<u>2,222,785</u>	<u>(80,215)</u>
EXPENDITURES				
Facilities Operations	2,030,000	2,030,000 (1)	1,586,520	443,480
Debt service	185,000	191,000 (1)	186,500	4,500
Contingency	936,000	930,000 (1)	-	930,000
Total Expenditures	<u>3,151,000</u>	<u>3,151,000</u>	<u>1,773,020</u>	<u>1,377,980</u>
Excess (Deficiency) of revenues over expenditures	(848,000)	(848,000)	449,765	1,297,765
Fund balance - beginning	<u>848,000</u>	<u>848,000</u>	<u>1,121,715</u>	<u>273,715</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,571,480</u>	<u>\$ 1,571,480</u>
Reconciliation to the Statement of Net Position - Proprietary Funds				
Capital Assets (net)			25,032	
Accrued comp absences			(6,562)	
Leased assets			251,968	
Lease payable			<u>(255,704)</u>	
Net Position			<u>\$ 1,586,214</u>	

(1) Appropriation Level

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
ALL TAXING DISTRICTS WITHIN THE COUNTY
FOR THE YEAR ENDED JUNE 30, 2024

Tax Year	Beginning Balance and 2023-24 Levy	Net Adjustments	Interest (Discount)	Collections	Taxes Receivable June 30, 2024
2023-24	\$ 42,759,122	\$ (57,426)	\$ (1,088,438)	\$ 40,382,005	\$ 1,231,252
2022-23	864,495	(6,388)	78	447,698	410,488
2021-22	306,003	(2,854)	22	122,292	180,879
2020-21	156,285	(2,404)	33	82,018	71,897
2019-20	39,455	(1,588)	10	27,727	10,149
2018-19	13,611	(2,055)	-	4,194	7,362
2017-18	6,378	(433)	-	1,762	4,183
Prior	86,788	-	-	538	86,250
Total	<u>\$ 44,232,137</u>	<u>\$ (73,148)</u>	<u>\$ (1,088,295)</u>	<u>\$ 41,068,234</u>	<u>\$ 2,002,460</u>

CROOK COUNTY, OREGON

REPORTS REQUIRED BY FEDERAL AND STATE REGULATIONS

CROOK COUNTY, OREGON

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS



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February 3, 2025

Independent Auditor's Report Required by Oregon State Regulations

We have audited the basic financial statements of Crook County as of and for the year ended June 30, 2024, and have issued our report thereon dated February 3, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

Compliance

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

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

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

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

OAR 162-10-0240 Internal Control

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

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

A handwritten signature in black ink, appearing to read "Kenny Allen". The signature is fluid and cursive, with a large initial "K" and a long, sweeping underline.

Kenny Allen, CPA
CLEAR TRAIL CPAs, LLC.

**CROOK COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Assistance Listing Number	Pass Through Organization	Identification Number (s)	Period Covered	Expenditures	Passed Through to Subrecipients
<u>DEPARTMENT OF AGRICULTURE</u>					
Special Supplemental Nutrition Program for Women, Infants and Children	Oregon Health Authority	PE40	10/1/20-6/30/21	\$ 39,977	\$ -
Special Supplemental Nutrition Program for Women, Infants and Children	Oregon Health Authority	PE40	10/1/20-6/30/21	158,450	-
Total Department of Agriculture				<u>198,427</u>	<u>-</u>
<u>DEPARTMENT OF THE INTERIOR</u>					
Non-Sale Disposals of Mineral Material	Oregon Department of Administrative Services			982	-
Endangered Species Conservation - Wolf Livestock Loss Compensation and Prevention	US Fish & Wildlife Service			5,222	-
Total Department of the Interior				<u>6,204</u>	<u>-</u>
<u>DEPARTMENT OF JUSTICE</u>					
Crime Victim Assistance	Oregon Department of Justice	13	7/1/22-9/30/2023	93,126	-
Edward Byrne Memorial Justice Assistance Grant Program	Criminal Justice Commission	SC-19-011		\$56,845	-
Public Safety Partnership and Community Policing Grants	Office of Community Oriented Policing Services	15JCOPS-23-GG-01731-LEMH	10/1/23-9/30/25	\$6,500	-
Total Department of Justice				<u>156,471</u>	<u>-</u>
<u>DEPARTMENT OF TRANSPORTATION</u>					
Air Improvement Program (COVID)	Federal Aviation Administration	3-41-0051-021-2023	8/5/20-8/4/24	444,616	-
Air Improvement Program (COVID)	Federal Aviation Administration	3-41-0051-018-2020	9/9/20-9/8/24	100,665	-
Total Department of Transportation				<u>545,281</u>	<u>-</u>
<u>DEPARTMENT OF THE TREASURY</u>					
Coronavirus State and Local Fiscal Recovery Funds (COVID)	Direct	SLT-9220	3/21/21-12/31/24	1,542,283	-
Local Assistance and Tribal Consistency Fund	Direct		7/1/23-6/30/24	1,372,000	-
Total Department of the Treasury				<u>2,914,283</u>	<u>-</u>
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
Public Health Emergency Preparedness	Oregon Health Authority	PE12	7/1/22-6/30/23	53,424	-
Injury Prevention and Control Research and State and Community Based Programs	Oregon Health Authority	PE 62-02	7/1/23-6/30/24	10,000	-
Family Planning Services	Oregon Health Authority	PE 46-05	7/1/23-6/30/24	16,684	-
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	Oregon Department of Human Svcs		7/1/23-6/30/24	13,846	-
Immunization Cooperative Agreements	Oregon Health Authority	PE01-10	7/1/23-6/30/24	97,582	-
Immunization Cooperative Agreements	Oregon Health Authority	PE43-01	7/1/23-6/30/24	10,792	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Oregon Health Authority	PE01-09	7/1/23-6/30/24	188,907	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	Oregon Health Authority	PE51-03	7/1/23-6/30/24	49,527	-
Child Support Enforcement	Oregon Department of Justice	15425	7/1/23-6/30/24	113,442	-
Opioid STR	Oregon Health Authority	PE62	7/1/23-6/30/24	72,551	-
Block Grants for Prevention and Treatment of Substance Abuse	Oregon Health Authority	PE36	7/1/23-6/30/24	75,748	-
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	Oregon Health Authority	PE51-05	7/1/23-6/30/24	33,864	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	Oregon Health Authority	PE10-02	7/1/23-6/30/24	49,563	-
Maternal and Child Health Services Block Grant to the States	Oregon Health Authority	PE42-11	7/1/23-6/30/24	20,983	-
Maternal and Child Health Services Block Grant to the States	Oregon Health Authority	PE42-12	7/1/23-6/30/24	11,412	-
Total Department of Health and Human Services				<u>818,325</u>	<u>-</u>
<u>DEPARTMENT OF HOMELAND SECURITY</u>					
Emergency Management Performance Grants	Oregon Department of Emergency Management	19-222	10/1/23-10/31/25	29,238	-
Total Department of Homeland Security				<u>29,238</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 4,668,229</u>	<u>\$ -</u>



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February 3, 2025

To the County Commissioners
Crook County, Oregon

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crook County as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated February 3, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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



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



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February 3, 2025

To the County Commissioners
Crook County, Oregon

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Crook County's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2024. The major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Crook County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

A handwritten signature in black ink, appearing to read "Ken Allen". The signature is fluid and cursive, with a large initial "K" and a long horizontal stroke at the end.

Kenneth Allen, CPA
Municipal Auditor
CLEAR TRAIL CPAs, LLC

CROOK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2024

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(s) identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Any GAGAS audit findings disclosed that are required to be reported reported in accordance with section 515(d)(2) of the Uniform Guidance? yes no

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiency(s) identified that are not considered to be material weaknesses? yes none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 200.516(a) of the Unifrom Guidance? yes no

IDENTIFICATION OF MAJOR PROGRAMS

CFDA NUMBER NAME OF FEDERAL PROGRAM CLUSTER

21.027 Coronavirus State and Local Fiscal Recovery Funds
21.032 Local Assistance and Tribal Consistency Fund

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

Auditee qualified as low-risk auditee? yes no

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL EXPENDITURES

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes federal grant activity under programs of the federal government. The information in this schedule is presented in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations, it is not intended to and does not present the net position, changes in net position, or cash flows of the entity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The entity has elected to use the ten percent de minimus indirect cost rate as allowed under Uniform Guidance.



Crook County

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

February 19, 2025

Representative Vikki Breese-Iverson
Oregon State Legislature
900 Court St NE, H-395
Salem, OR 97301

Subject: Letter of Support for House Bill 2395

Dear Representative Breese-Iverson,

The Crook County Board of Commissioners writes to express our strong support for House Bill 2395, which provides essential funding for county veterans' service officers in counties with populations under 30,000 that face budgetary constraints.

Crook County takes great pride in serving our veteran community, ensuring they receive the benefits, services, and advocacy they deserve. Our County Veterans' Service Officer does an outstanding job playing a critical role in connecting veterans with vital resources, navigating complex federal and state benefits systems, and offering direct support to those who have bravely served our nation. However, like many rural counties, we face ongoing financial challenges that may threaten our ability to maintain these services at the level our veterans deserve and require.

HB 2395 acknowledges these realities and provides a much-needed lifeline for counties struggling to sustain their veterans' services programs. By allocating dedicated funding to counties with populations under 30,000, this legislation ensures that rural veterans continue to receive the advocacy and assistance they need, despite economic fluctuations or budget shortfalls.

We urge the Oregon Legislature to pass HB 2395 and appreciate your leadership in supporting rural veterans and their service officers. Please do not hesitate to reach out if we can provide additional information or further advocate for this critical initiative.

Thank you for your attention to this important matter and for your continued commitment to Oregon's veterans.

Sincerely,

X

Brian Barney
County Commissioner

X

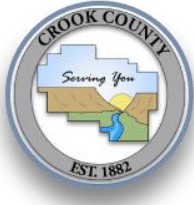
Seth Crawford
County Commissioner

X

Susan Hermreck
County Commissioner

cc: Representative Bobby Levy

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):

Crook County Fairgrounds Use Permit

Contract Date: January 30, 2025 Contact: Craig Neher, President
 Permittee/Group Name Represented: Central Oregon Pee Wee Rodeo Association
 Telephone: (509) 386-0332 Type of Event: Awards Banquet
 Mailing Address: _____
 City: _____ State: _____ Zip: _____
 E-Mail Address: _____

Date(s) of Event: Saturday, October 11, 2025 # Attendees: _____
 Event Start & End Times: _____
 Ticketing Information (prices, sales platforms, etc.): _____

CAREY FOSTER HALL (54' x 108'): 39 8ft tables + 240 cloth chairs included

_____ \$588.00/Day **All Event Types** (8 AM to 11:30 PM) or Hourly Rate (see below)
 _____ \$66.00/Hour of **Building Reservation**: _____
 _____ \$294.00/Day **Set-Up/Tear-Down Rate** or \$65/Hour
 _____ \$132.00 **Kitchen Use Fee** per event (full commercial kitchen, utensils not provided)

CALDERA BUILDING (278' x 115'): 50 people max, 10 5' round tables + 50 chairs, locker rooms

_____ \$250.00/Day **All Event Types** (8 AM to 11:30 PM) or Hourly Rate (see below)
 _____ \$66.00/Hour of **Building Reservation**: _____
 _____ \$125.00/Day **Set-Up/Tear-Down Rate** or \$65/Hour

CAREY FOSTER HALL + CALDERA BUILDING (both facilities must be reserved for same day for this rate)

_____ \$725.00/Day **All Event Types** (8 AM to 11:30 PM) or Hourly Rate (see below)

INDOOR ARENA (278' x 115'): 1800 Permanent Seats, arena itself is 260' x 90'

_____ \$1,944.00/Day for **Ticketed Events** with public admission costing \$15 or more
 _____ \$650/Day for **Rodeo Events** that are FREE to the public (incl. PA system, tractor/water truck, clerk/announcer tables)
 _____ \$375/Day for **Half-Day Rodeo Events** (see above, with 4 hours or less event time)
XXX _____ \$588.00/Day for **General Events** (8 AM to 11:30 PM)
 _____ \$250/Day for **Educational Sessions, Clinics, Private Classes, Etc.**
 _____ \$66.00/Hour for **Private Arena Access**: _____
 _____ \$16.00/Hour per **Heater Bank** (5 available over the grandstands): _____
XXX _____ \$120.00 to **Roll the Arena Flat**
XXX _____ \$132.00 **Kitchen Use Fee** per event (full commercial kitchen, utensils not provided)
XXX _____ \$294/Day **Set-Up/Tear-Down Rate** or \$65/Hour

GRIZZLY MOUNTAIN PAVILION (75' x 100'): restrooms, heat (no cooling)

_____ \$424.00/Day **All Event Types** (8 AM to 11:30 PM)
 _____ \$212/Day **Set-Up/Tear-Down Rate** or \$65/Hour
 _____ \$66.00/Hour of **Building Reservation**: _____

OUTDOOR ARENA: 2,874 Permanent Seats Including 624 Box Seats

_____ \$1,944.00/Day for **Ticketed Events**
 _____ \$714.00/Day for **Rodeo Events** that are FREE to the public (incl. PA system, tractor/water truck, clerk/announcer tables)
 _____ \$357/Day **Set-Up Rate** or \$65/Hour
 _____ \$27.00/Hour for **Arena Lights** (clock starts 30mins before sunset and runs until your event is cleaned up)

LOOKOUT MOUNTAIN BUILDING: \$200/Day or \$66/Hour of Building Reservation: _____

PAVILION TENT & STAGE: \$324/Day or \$66/Hour of Site Reservation: _____

PAVILION TENT & GRASS with RV HOOK UP AREAS \$588/Day

\$150 Bereavement, any facility (other fees may apply)

Fairgrounds Staff Event Setup and Take Down Fee \$132/Hr: _____

Tractor Rental \$85/day: _____ Water Truck Rental \$85/day: _____

Covered Barns: \$300/event, per barn (max. 3-day event), electricity available

Stall Rental \$20/Night (no bedding included) + \$25 fee per unmucked stall

Dry Camping \$20/Night (no electricity or water)

RV Camping \$30/Night (electricity and water included; no dumping site)

XXX	Table and Chair Rental (chairs \$0.66ea. / tables \$11.00ea.)
XXX	PA System Rental \$66/event
XXX	\$600.00 Refundable Damage & Cleaning Deposit if Alcohol is NOT Served or Consumed
	\$1800.00 Refundable Damage & Cleaning Deposit if Alcohol IS Served or Consumed
XXX	911 MUST BE NOTIFIED ON ALL MEDICAL EMERGENCIES

1. SCOPE OF USE PERMIT

This Use Permit is granted to the Permittee listed above by the Crook County Fair Board (CCFB) for the sole purpose of leasing designated facilities at the Crook County Fairgrounds for the fee and duration noted on page 1. Deposits will be due one (1) week due one week prior to the event date, and all other fees due in full prior to, or upon completion of, the event. The Permittee shall thereafter also pay the CCFB 18% per annum until all rents and interest due is paid in full. This Use Permit does not grant the Permittee any property rights.

2. FOOD & NON-ALCOHOLIC BEVERAGE SERVICE

(TWENTY) 20% PERCENT OF GROSS SALES OF FOOD AND NON-ALCOHOLIC BEVERAGES is required to be paid to the Fairgrounds within 1 (one) week of event completion. Please provide sales reports for reference. The Permittee is responsible for making sure the food/beverage concessionaires pay their commissions to the Fairgrounds. The CCFB reserves the right to withhold the Damage & Cleaning Deposit until commissions are paid by all concessionaires.

Permittee Signature: _____

3. ALCOHOL SERVICE

(TWENTY) 20% PERCENT OF GROSS SALES OF ALCOHOLIC BEVERAGES is required to be paid to the Fairgrounds within 1 (one) week of event completion via cash or check. Please provide sales reports for reference. The Permittee is responsible for making sure the food/beverage concessionaires pay their commissions to the Fairgrounds. The CCFB reserves the right to withhold the Damage & Cleaning Deposit until commissions are paid by all alcohol vendors. **There shall be NO consumption of alcohol outside of the buildings** or in any **parking lot** of grounds property at any time. Alcohol serving and dispensing upon the Crook County Fairgrounds must cease daily by 11:00 PM. Violations of any of these provisions may at the discretion of the CCFB result in the surrender of all deposits. **NO GLASS BEVERAGE containers are allowed on Fairgrounds property** (plastic or can only).

Permittee Signature: _____

4. SECURITY REQUIREMENTS

The Permittee shall employ State of Oregon DPSST licensed security personnel, at the cost of the Permittee, when alcohol is being served at an event with an estimated number of 101+ attendees. Said Security personnel, or members of the CCFB, their agents or employees are authorized to excuse, or remove anyone, including Permittee, who is unruly or in violation of any CCFB alcohol-related rules or laws of any jurisdiction. Said Security personnel, or the CCFB, their agents or employees shall also have the exclusive authority to stop the dispensing of alcohol at any time at their discretion.

Permittee Signature: _____

5. DAMAGE & CLEANING DEPOSIT

Permittee is responsible for any and all damages sustained by CCFB and caused by Permittee, Permittee's employees, agents, or any person, animal, or vehicle participating in the event or in attendance at the event. Upon completion of this Use Permit, Permittee shall prepay the refundable Damage & Cleaning Deposit noted on Page 1. If the CCFB finds no such damages at the completion of the permit period, said Damage & Cleaning Deposit shall be refunded via check to the mailing address on Page 1. The Damage & Cleaning Deposit, at the discretion of the CCFB, shall be applied to unpaid rents or other obligation due herein from Permittee. Should Permittee become responsible for damages in excess of said Damage & Cleaning Deposit, the Permittee shall pay the remainder to the Crook County Fairgrounds within 10 (ten) days of the completion of the event or as otherwise invoiced by the Fairgrounds. If said sums are not paid, Permittee shall thereafter pay an additional 18% per annum interest to the Crook County Fairgrounds until the sum is paid in full.

6. INSURANCE REQUIREMENTS

One week prior to the date of the event stated herein on Page One (1), Permittee shall provide to the CCFB and Crook County evidence of **Special Events Liability Insurance that covers bodily injury and property damage with the aggregate being at least \$1,000,000. A Certificate of Insurance must be provided showing that coverage is in effect for the duration of the permit period.** The

certificate must name Crook County and the Crook County Fair Board as additional insureds. It is the intent of the parties that the Permittee's insurance will provide contractual liability and additional insured coverage consistent to cover Permittee's indemnity obligations under paragraph 7 of this Agreement.

7. INDEMNIFICATION / HOLD HARMLESS

Permittee shall indemnify, save harmless, and defend Crook County and the CCFB, its officers, agents, employees and volunteers from and against any and all claims, lawsuits, or actions for damages, costs, losses, and expenses arising from Permittee's torts (as defined in ORS 30.260(8)).

8. MAINTENANCE, SITE USE, DAMAGE & CLEANING RESPONSIBILITY

Permittee shall perform all normal maintenance, if any, to keep all accessible facilities neat, clean and orderly during the permit period. The grounds and facilities will be left in as good a condition at the end of the permit period as was found at the beginning of the permit period. Should the CCFB or Fairgrounds staff be required to engage in any cleanup, the said deposit will first be applied to any damages due, then the hourly cost of Fairgrounds Staff Event Take Down Fee noted on Page 1, and then to rent an other obligations. Permittee shall immediately inform the CCFB of any dangerous, unhealthy or unsafe conditions the Permittee discovers during the duration of the permit period. Permittee shall take reasonable steps to prevent injury due to these conditions.

9. DAMAGE & CLEANING DEPOSIT INCREASE DUE TO PRIOR HISTORY OF NON-COMPLIANCE

The CCFB reserves the right to increase the Damage & Cleaning Deposit and/or to make the deposit non-refundable for any event or Permittee with a prior history (within the previous 10 years) of failing to perform the duties, obligations and responsibilities herein described, or the development of an unsafe condition created by Permittee as determined at the discretion of the CCFB. Any increase in the Damage & Cleaning Deposit under this section shall be not less than \$1,500 and not more than \$2,500. This paragraph is in addition to all other rights granted to the CCFB under this Agreement.

10. TERMINATION

This USE PERMIT may be terminated at any time by the CCFB or its agents without cause. If this USE PERMIT is terminated without cause by CCFB, Permittee shall receive an immediate refund of Permittee's Damage & Cleaning Deposit and rental fees. "Cause" to terminate this USE PERMIT by the CCFB shall be the failure of Permittee to perform their duties, obligations and responsibilities herein described, or the development of an unsafe condition created by the Permittee as determined at the discretion of the CCFB. Should the CCFB terminate this agreement for Cause, then CCFB may retain deposits and rental fees as outlined previously herein.

11. ASSIGNMENT

Permittee shall not assign this Use Permit. Any attempt to assign this Use Permit by Permittee shall void this Use Permit and be cause for immediate termination and retention of Permittee's rental fees and Damage & Cleaning Deposit.

12. ATTORNEY FEES

Each party shall bear their own costs and attorney fees for any litigation or disputes concerning this Use Permit except the CCFB may charge attorney's fees for any amounts expended on the collection of amounts due under this Use Permit.

13. NON-DISCRIMINATION

Permittee agrees that no person shall be excluded from participating in, or receiving the services or benefits of any program or activity pursuant to the operation or purpose of this Use Permit based upon their race, creed, color, age, national origin, sex or handicapped status. Permittee shall obey all laws and regulations of the State of Oregon.

14. ENTIRE AGREEMENT AND MODIFICATION

This Use Permit is the entire agreement between the parties. No changes, modifications or additions shall be valid unless attached hereto and in writing and signed by the parties hereto.

XXX **LIABILITY INSURANCE REQUIRED FOR ALL EVENTS:** Special Events Insurance, \$1M Aggregate
Oregon DPSST Licensed Security is Mandatory from start to finish of event if alcohol is present and 101+ attendees are expected at the event. Proof of security is required at least one (1) week prior to the event. All security costs will be paid by Permittee. **Permittee Signature:** _____

XXX Total Due:

\$ 882.00	Indoor Arena Event Day + Set-up Day
\$ 132.00	Kitchen Use Fee
\$ 120.00	Rolling of the Arena
\$ 66.00	PA System
TBD	Tables & Chairs
\$ 600.00	Refundable Damage & Cleaning Deposit
\$1,800.00	TOTAL

16. COMMENT: (None if blank) _____ If tables & chairs are needed, COPWRA will be billed after, according to what equipment was used. _____

Dated this _____ day of _____

By: _____
CROOK COUNTY FAIR BOARD REP.

By: _____
PERMITTEE Authorized Rep.

Crook County Fairgrounds
1280 S Main St, Prineville, OR 97754
PO BOX 507, Prineville, OR 97754

(541) 447-6575
ccfg-staff@crookcountyor.gov

Crook County Fairgrounds Use Permit

Contract Date: ____

	CAREY FOSTER HALL (54' x 108'): 39 8ft tables + 240 cloth chairs included
	\$588.00/Day All Event Types (8 AM to 11:30 PM) or Hourly Rate (see below)
	\$66.00/Hour of Building Reservation: _____
	\$294.00/Day Set-Up/Tear-Down Rate or \$65/Hour
	\$132.00 Kitchen Use Fee per event (full commercial kitchen, utensils not provided)
	CALDERA BUILDING (278' x 115'): 94 people max, 10 5' round tables + 50 chairs
	\$250.00/Day All Event Types (8 AM to 11:30 PM) or Hourly Rate (see below)
	\$66.00/Hour of Building Reservation: _____
	\$125.00/Day Set-Up/Tear-Down Rate or \$65/Hour
	CAREY FOSTER HALL + CALDERA BUILDING (both facilities must be reserved)
	\$725.00/Day All Event Types (8 AM to 11:30 PM) or Hourly Rate (see below)
	INDOOR ARENA (278' x 115'): 1800 Permanent Seats, arena itself is 260' x 90'
	\$1,944.00/Day for Ticketed Events with public admission costing \$15 or more
	\$650/Day for Rodeo Events (Bulls, Barrels, Roping, Etc.) -incl. PA system, tractor
	\$375/Day for Half-Day Rodeo Events (see above, with 4 hours or less event time)
	\$588.00/Day for General Events (8 AM to 11:30 PM)
	\$250/Day for Educational Sessions, Clinics, Private Classes, Etc.
	\$66.00/Hour for Private Arena Access: _____
	\$16.00/Hour per Heater Bank (5 available over the grandstands): _____
	\$120.00 to Roll the Arena Flat
	\$132.00 Kitchen Use Fee per event (full commercial kitchen, utensils not provided)
	\$294/Day Set-Up/Tear-Down Rate or \$65/Hour
	GRIZZLY MOUNTAIN PAVILION (75' x 100'): restrooms, heat (no cooling)
	\$424.00/Day All Event Types (8 AM to 11:30 PM)
	\$212/Day Set-Up/Tear-Down Rate or \$65/Hour
	\$66.00/Hour of Building Reservation: _____
	OUTDOOR ARENA: 2,874 Permanent Seats Including 624 Box Seats
	\$2,900.00/Day for Ticketed Events with public admission costing \$15 or more
	\$714.00/Day for Rodeo Events and other arena events (8 AM to 11:30 PM)
	\$357/Day Set-Up Rate or \$65/Hour
	\$27.00/Hour for Arena Lights (clock starts 30mins before sunset and runs until 11:30 PM)
	LOOKOUT MOUNTAIN BUILDING: \$200/Day or \$66/Hour of Building Reservation
	PAVILION TENT & STAGE: \$324/Day or \$66/Hour of Site Reservation: _____
	PAVILION TENT & GRASS with RV HOOK UP AREAS \$588/Day
	\$150 Bereavement, all Facilities
	Fairgrounds Staff Event Setup and Take Down Fee \$132/Hr: _____
	Tractor Rental \$85/day: _____ Water Truck Rental \$85/day: _____
	Covered Barns: \$300/event, per barn (max. 3-day event), electricity available

- Stall Rental \$20/Night (no bedding included) + \$25 fee per unmucked stall
- Dry Camping \$20/Night (no electricity or water)
- RV Camping \$30/Night (electricity and water included; no dumping site)
- Table and Chair Rental (chairs \$0.66ea. / tables \$11.00ea.)
- PA System Rental \$66/event
- 20% PERCENT OF GROSS SALES of any food/drink, alcohol and/or parking
- \$600.00 Refundable Damage & Cleaning Deposit if Alcohol is NOT Served or Consumed
- \$1800.00 Refundable Damage & Cleaning Deposit if Alcohol is Served or Consumed
- 911 MUST BE NOTIFIED ON ALL MEDICAL EMERGENCIES

LIABILITY INSURANCE REQUIRED: Special Events Insurance

Oregon DPSST Licensed Security is Mandatory from start to finish of event if attendees are expected at the event. Proof of security is required at least one week before the event. All security costs will be paid by Permittee. **Permittee Signature:** _____

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t if alcohol is present and 101+
ne (1) week prior to the event.**

Crook County Fairgrounds Use Permit

Contract Date: January 30, 2025 Contact: Craig Neher, President
 Permittee/Group Name Represented: Central Oregon Pee Wee Rodeo Association
 Telephone: (509) 386-0332 Type of Event: Pee Wee Rodeos, Junior High Rodeo
 Mailing Address: _____
 City: _____ State: _____ Zip: _____
 E-Mail Address: _____
 Date(s) of Event: April 25&26, May 9&10, May 16&17, May 30&31, 2025 # Attendees: _____
 Event Start & End Times: _____
 Ticketing Information (prices, sales platforms, etc.): _____

CAREY FOSTER HALL (54' x 108'): 39 8ft tables + 240 cloth chairs included

\$588.00/Day **All Event Types** (8 AM to 11:30 PM) or Hourly Rate (see below)

\$66.00/Hour of **Building Reservation**: _____

\$294.00/Day **Set-Up/Tear-Down Rate** or \$65/Hour

\$132.00 **Kitchen Use Fee** per event (full commercial kitchen, utensils not provided)

CALDERA BUILDING (278' x 115'): 50 people max, 10 5' round tables + 50 chairs, locker rooms

\$250.00/Day **All Event Types** (8 AM to 11:30 PM) or Hourly Rate (see below)

\$66.00/Hour of **Building Reservation**: _____

\$125.00/Day **Set-Up/Tear-Down Rate** or \$65/Hour

CAREY FOSTER HALL + CALDERA BUILDING (both facilities must be reserved for same day for this rate)

\$725.00/Day **All Event Types** (8 AM to 11:30 PM) or Hourly Rate (see below)

INDOOR ARENA (278' x 115'): 1800 Permanent Seats, arena itself is 260' x 90'

\$1,944.00/Day for **Ticketed Events** with public admission costing \$15 or more

\$650/Day for **Rodeo Events** that are FREE to the public (incl. PA system, tractor/water truck, clerk/announcer tables)

\$375/Day for **Half-Day Rodeo Events** (see above, with 4 hours or less event time)

\$588.00/Day for **General Events** (8 AM to 11:30 PM)

\$250/Day for **Educational Sessions, Clinics, Private Classes, Etc.**

\$66.00/Hour for **Private Arena Access**: _____

\$16.00/Hour per **Heater Bank** (5 available over the grandstands): _____

\$120.00 to **Roll the Arena Flat**

\$132.00 **Kitchen Use Fee** per event (full commercial kitchen, utensils not provided)

\$294/Day **Set-Up/Tear-Down Rate** or \$65/Hour

GRIZZLY MOUNTAIN PAVILION (75' x 100'): restrooms, heat (no cooling)

\$424.00/Day **All Event Types** (8 AM to 11:30 PM)

\$212/Day **Set-Up/Tear-Down Rate** or \$65/Hour

\$66.00/Hour of **Building Reservation**: _____

OUTDOOR ARENA: 2,874 Permanent Seats Including 624 Box Seats

\$1,944.00/Day for **Ticketed Events**

XXX \$714.00/Day for **Rodeo Events** that are FREE to the public (incl. PA system, tractor/water truck, clerk/announcer tables)

\$357/Day **Set-Up Rate** or \$65/Hour

XXX \$27.00/Hour for **Arena Lights** (clock starts 30mins before sunset and runs until your event is cleaned up)

LOOKOUT MOUNTAIN BUILDING: \$200/Day or \$66/Hour of Building Reservation: _____

PAVILION TENT & STAGE: \$324/Day or \$66/Hour of Site Reservation: _____

PAVILION TENT & GRASS with RV HOOK UP AREAS \$588/Day

\$150 **Bereavement, any facility (other fees may apply)**

XXX Fairgrounds Staff Event Setup and Take Down Fee \$132/Hr: _____

Tractor Rental \$85/day: _____ Water Truck Rental \$85/day: _____

Covered Barns: \$300/event, per barn (max. 3-day event), electricity available

XXX Stall Rental \$20/Night (no bedding included) + \$25 fee per unmucked stall

Dry Camping \$20/Night (no electricity or water)

RV Camping \$30/Night (electricity and water included; no dumping site)

Table and Chair Rental (chairs \$0.66ea. / tables \$11.00ea.)

	PA System Rental \$66/event
XXX	\$600.00 Refundable Damage & Cleaning Deposit if Alcohol is NOT Served or Consumed
	\$1800.00 Refundable Damage & Cleaning Deposit if Alcohol IS Served or Consumed
	911 MUST BE NOTIFIED ON ALL MEDICAL EMERGENCIES

1. SCOPE OF USE PERMIT

This Use Permit is granted to the Permittee listed above by the Crook County Fair Board (CCFB) for the sole purpose of leasing designated facilities at the Crook County Fairgrounds for the fee and duration noted on page 1. Deposits will be due one (1) week due one week prior to the event date, and all other fees due in full prior to, or upon completion of, the event. The Permittee shall thereafter also pay the CCFB 18% per annum until all rents and interest due is paid in full. This Use Permit does not grant the Permittee any property rights.

2. FOOD & NON-ALCOHOLIC BEVERAGE SERVICE

XXX (TWENTY) 20% PERCENT OF GROSS SALES OF FOOD AND NON-ALCOHOLIC BEVERAGES is required to be paid to the Fairgrounds within 1 (one) week of event completion. Please provide sales reports for reference. The Permittee is responsible for making sure the food/beverage concessionaires pay their commissions to the Fairgrounds. The CCFB reserves the right to withhold the Damage & Cleaning Deposit until commissions are paid by all concessionaires.

Permittee Signature: _____

3. ALCOHOL SERVICE

_____ (TWENTY) 20% PERCENT OF GROSS SALES OF ALCOHOLIC BEVERAGES is required to be paid to the Fairgrounds within 1 (one) week of event completion via cash or check. Please provide sales reports for reference. The Permittee is responsible for making sure the food/beverage concessionaires pay their commissions to the Fairgrounds. The CCFB reserves the right to withhold the Damage & Cleaning Deposit until commissions are paid by all alcohol vendors. **There shall be NO consumption of alcohol outside of the buildings** or in any **parking lot** of grounds property at any time. Alcohol serving and dispensing upon the Crook County Fairgrounds must cease daily by 11:00 PM. Violations of any of these provisions may at the discretion of the CCFB result in the surrender of all deposits. **NO GLASS BEVERAGE containers are allowed on Fairgrounds property** (plastic or can only).

Permittee Signature: _____

4. SECURITY REQUIREMENTS

_____ The Permittee shall employ State of Oregon DPSST licensed security personnel, at the cost of the Permittee, when alcohol is being served at an event with an estimated number of 101+ attendees. Said Security personnel, or members of the CCFB, their agents or employees are authorized to excuse, or remove anyone, including Permittee, who is unruly or in violation of any CCFB alcohol-related rules or laws of any jurisdiction. Said Security personnel, or the CCFB, their agents or employees shall also have the exclusive authority to stop the dispensing of alcohol at any time at their discretion.

Permittee Signature: _____

5. DAMAGE & CLEANING DEPOSIT

Permittee is responsible for any and all damages sustained by CCFB and caused by Permittee, Permittee's employees, agents, or any person, animal, or vehicle participating in the event or in attendance at the event. Upon completion of this Use Permit, Permittee shall prepay the refundable Damage & Cleaning Deposit noted on Page 1. If the CCFB finds no such damages at the completion of the permit period, said Damage & Cleaning Deposit shall be refunded via check to the mailing address on Page 1. The Damage & Cleaning Deposit, at the discretion of the CCFB, shall be applied to unpaid rents or other obligation due herein from Permittee. Should Permittee become responsible for damages in excess of said Damage & Cleaning Deposit, the Permittee shall pay the remainder to the Crook County Fairgrounds within 10 (ten) days of the completion of the event or as otherwise invoiced by the Fairgrounds. If said sums are not paid, Permittee shall thereafter pay an additional 18% per annum interest to the Crook County Fairgrounds until the sum is paid in full.

6. INSURANCE REQUIREMENTS

One week prior to the date of the event stated herein on Page One (1), Permittee shall provide to the CCFB and Crook County evidence of **Special Events Liability Insurance that covers bodily injury and property damage with the aggregate being at least \$1,000,000. A Certificate of Insurance must be provided showing that coverage is in effect for the duration of the permit period. The certificate must name Crook County and the Crook County Fair Board as additional insureds.** It is the intent of the parties that the

Permittee's insurance will provide contractual liability and additional insured coverage consistent to cover Permittee's indemnity obligations under paragraph 7 of this Agreement.

7. INDEMNIFICATION / HOLD HARMLESS

Permittee shall indemnify, save harmless, and defend Crook County and the CCFB, its officers, agents, employees and volunteers from and against any and all claims, lawsuits, or actions for damages, costs, losses, and expenses arising from Permittee's torts (as defined in ORS 30.260(8)).

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Permittee shall perform all normal maintenance, if any, to keep all accessible facilities neat, clean and orderly during the permit period. The grounds and facilities will be left in as good a condition at the end of the permit period as was found at the beginning of the permit period. Should the CCFB or Fairgrounds staff be required to engage in any cleanup, the said deposit will first be applied to any damages due, then the hourly cost of Fairgrounds Staff Event Take Down Fee noted on Page 1, and then to rent an other obligations. Permittee shall immediately inform the CCFB of any dangerous, unhealthy or unsafe conditions the Permittee discovers durin the duration of the permit period. Permittee shall take reasonable steps to prevent injury due to these conditions.

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The CCFB reserves the right to increase the Damage & Cleaning Deposit and/or to make the deposit non-refundable for any event or Permittee with a prior history (within the previous 10 years) of failing to perform the duties, obligations and responsibilities herein described, or the development of an unsafe condition created by Permittee as determined at the discretion of the CCFB. Any increase in the Damage & Cleaning Deposit under this section shall be not less than \$1,500 and not more than \$2,500. This paragraph is in addition to all other rights granted to the CCFB under this Agreement.

10. TERMINATION

This USE PERMIT may be terminated at any time by the CCFB or its agents without cause. If this USE PERMIT is terminated without cause by CCFB, Permittee shall receive an immediate refund of Permittee's Damage & Cleaning Deposit and rental fees. "Cause" to terminate this USE PERMIT by the CCFB shall be the failure of Permittee to perform their duties, obligations and responsibilities herein described, or the development of an unsafe condition created by the Permittee as determined at the discretion of the CCFB. Should the CCFB terminate this agreement for Cause, then CCFB may retain deposits and rental fees as outlined previously herein.

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14. ENTIRE AGREEMENT AND MODIFICATION

This Use Permit is the entire agreement between the parties. No changes, modifications or additions shalld be valid unless attached hereto and in writing and signed by the parties hereto.

XXX **LIABILITY INSURANCE REQUIRED FOR ALL EVENTS:** Special Events Insurance, \$1M Aggregate
Oregon DPSST Licensed Security is Mandatory from start to finish of event if alcohol is present and 101+ attendees are expected at the event. Proof of security is required at least one (1) week prior to the event. All security costs will be paid by Permittee. **Permittee Signature:** _____

XXX Total Due: **\$3,384.00** Outdoor Arena (4 days) + Friday night events (2hrs x4 days)
TBD Outdoor Arena lights (\$27/hr)
\$ 600.00 Refundable Damage & Cleaning Deposit
\$3,984.00 TOTAL

16. COMMENT: (None if blank) Fairgrounds will collect money for stalls and camping.
Fees for arena lights, additional equipment, additional event time, and FG staff clean-up (if needed) will be billed after event.

Dated this _____ day of _____

By: _____
CROOK COUNTY FAIR BOARD REP.

By: _____
PERMITTEE Authorized Rep.

Crook County Fairgrounds
1280 S Main St, Prineville, OR 97754
PO BOX 507, Prineville, OR 97754

(541) 447-6575
ccfg-staff@crookcountyor.gov

Crook County Fairgrounds Use Permit

Contract Date: ____

	CAREY FOSTER HALL (54' x 108'): 39 8ft tables + 240 cloth chairs included
	\$588.00/Day All Event Types (8 AM to 11:30 PM) or Hourly Rate (see below)
	\$66.00/Hour of Building Reservation : _____
	\$294.00/Day Set-Up/Tear-Down Rate or \$65/Hour
	\$132.00 Kitchen Use Fee per event (full commercial kitchen, utensils not provided)
	CALDERA BUILDING (278' x 115'): 94 people max, 10 5' round tables + 50 chairs
	\$250.00/Day All Event Types (8 AM to 11:30 PM) or Hourly Rate (see below)
	\$66.00/Hour of Building Reservation : _____
	\$125.00/Day Set-Up/Tear-Down Rate or \$65/Hour
	CAREY FOSTER HALL + CALDERA BUILDING (both facilities must be reserved)
	\$725.00/Day All Event Types (8 AM to 11:30 PM) or Hourly Rate (see below)
	INDOOR ARENA (278' x 115'): 1800 Permanent Seats, arena itself is 260' x 90'
	\$1,944.00/Day for Ticketed Events with public admission costing \$15 or more
	\$650/Day for Rodeo Events (Bulls, Barrels, Roping, Etc.) -incl. PA system, tractor
	\$375/Day for Half-Day Rodeo Events (see above, with 4 hours or less event time)
	\$588.00/Day for General Events (8 AM to 11:30 PM)
	\$250/Day for Educational Sessions, Clinics, Private Classes, Etc.
	\$66.00/Hour for Private Arena Access : _____
	\$16.00/Hour per Heater Bank (5 available over the grandstands): _____
	\$120.00 to Roll the Arena Flat
	\$132.00 Kitchen Use Fee per event (full commercial kitchen, utensils not provided)
	\$294/Day Set-Up/Tear-Down Rate or \$65/Hour
	GRIZZLY MOUNTAIN PAVILION (75' x 100'): restrooms, heat (no cooling)
	\$424.00/Day All Event Types (8 AM to 11:30 PM)
	\$212/Day Set-Up/Tear-Down Rate or \$65/Hour
	\$66.00/Hour of Building Reservation : _____
	OUTDOOR ARENA: 2,874 Permanent Seats Including 624 Box Seats
	\$2,900.00/Day for Ticketed Events with public admission costing \$15 or more
	\$714.00/Day for Rodeo Events and other arena events (8 AM to 11:30 PM)
	\$357/Day Set-Up Rate or \$65/Hour
	\$27.00/Hour for Arena Lights (clock starts 30mins before sunset and runs until 11:30 PM)
	LOOKOUT MOUNTAIN BUILDING: \$200/Day or \$66/Hour of Building Reservation
	PAVILION TENT & STAGE: \$324/Day or \$66/Hour of Site Reservation: _____
	PAVILION TENT & GRASS with RV HOOK UP AREAS \$588/Day
	\$150 Bereavement, all Facilities
	Fairgrounds Staff Event Setup and Take Down Fee \$132/Hr: _____
	Tractor Rental \$85/day: _____ Water Truck Rental \$85/day: _____
	Covered Barns: \$300/event, per barn (max. 3-day event), electricity available

- Stall Rental \$20/Night (no bedding included) + \$25 fee per unmucked stall
- Dry Camping \$20/Night (no electricity or water)
- RV Camping \$30/Night (electricity and water included; no dumping site)
- Table and Chair Rental (chairs \$0.66ea. / tables \$11.00ea.)
- PA System Rental \$66/event
- 20% PERCENT OF GROSS SALES of any food/drink, alcohol and/or parking
- \$600.00 Refundable Damage & Cleaning Deposit if Alcohol is NOT Served or Consumed
- \$1800.00 Refundable Damage & Cleaning Deposit if Alcohol is Served or Consumed
- 911 MUST BE NOTIFIED ON ALL MEDICAL EMERGENCIES

LIABILITY INSURANCE REQUIRED: Special Events Insurance

Oregon DPSST Licensed Security is Mandatory from start to finish of event if attendees are expected at the event. Proof of security is required at least one week before the event. All security costs will be paid by Permittee. **Permittee Signature:** _____

t

[Redacted]

led)

hairs, locker rooms, washer/dryer

rved on same day for discounted rate)

0'

or/water truck, clerk/announcer tables
re)

—

led)

[Redacted]

[Redacted]

your event is cleaned up)

vation: _____

—
le

**g is due to the Fairgrounds
or Consumed
onsumed**

**ice, \$1M Aggregate
t if alcohol is present and 101+
ne (1) week prior to the event.**

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):



Blueprint South

500-kV Transmission Line Project



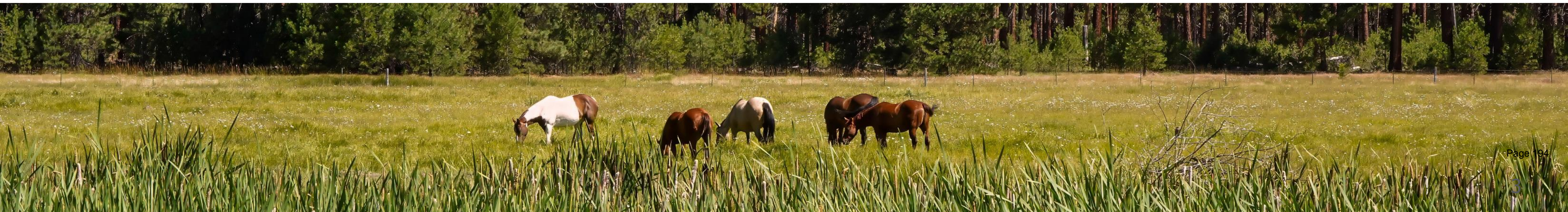
Service Territory

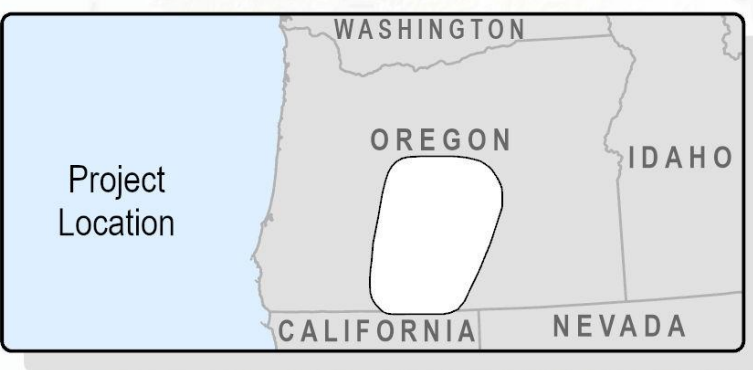
- Pacific Power is one of two business units of PacifiCorp, owned by Berkshire Hathaway Energy.
- The Company is a utility regulated by the federal and state governments.
- Service territory - southern Washington, Oregon, and northern California.
- The Company serves approximately 243 communities in its service territory.



Project Need

- Upgrade the existing transmission system backbone to enable integration of new generation resources and large-load additions from Pacific Northwest and Intermountain region interconnections.
- Continue to provide reliable service to customers in southern Oregon.
- Compliance with transmission system reliability standards.
- Serve third-party network customers when capacity is available.
- Provide operational flexibility for the bulk transmission system.





Project Components

- Study Area
- Substation Interconnection Point

Substation Siting Areas

- Chiloquin¹
- Full Circle

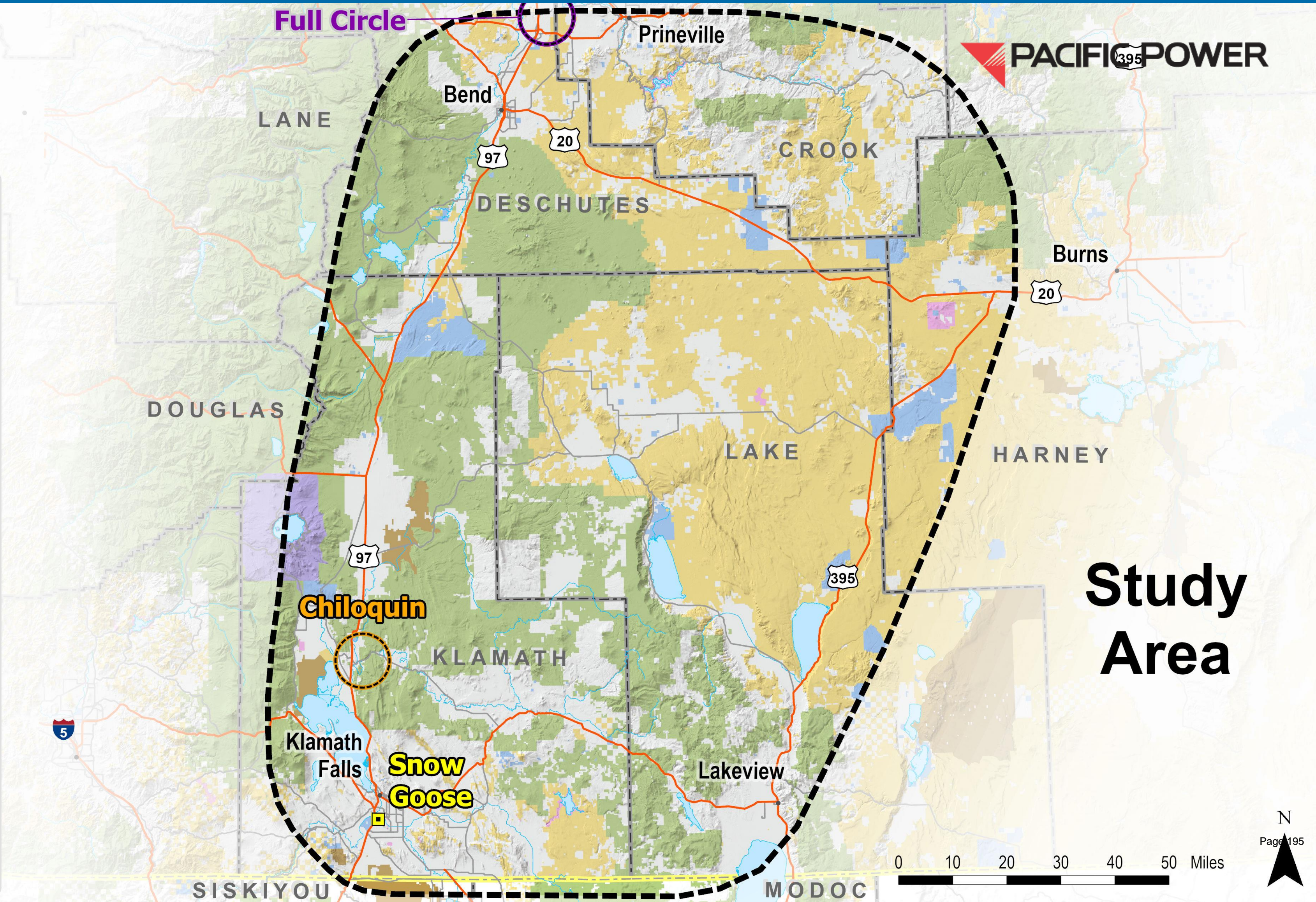
Reference Features

- Major Highway
- Main Road
- State Boundary
- County Boundary
- Waterbody

Jurisdiction

- Bureau of Land Management
- National Park Service
- US Fish and Wildlife Service
- US Forest Service
- Other Federal
- State
- Private or Local

¹ Substation being sited as part of this study.



Levels of Voltage

Transmission - transport bulk power

- Range from 115 kilovolts (kV) to 500-600 kV and higher

Distribution

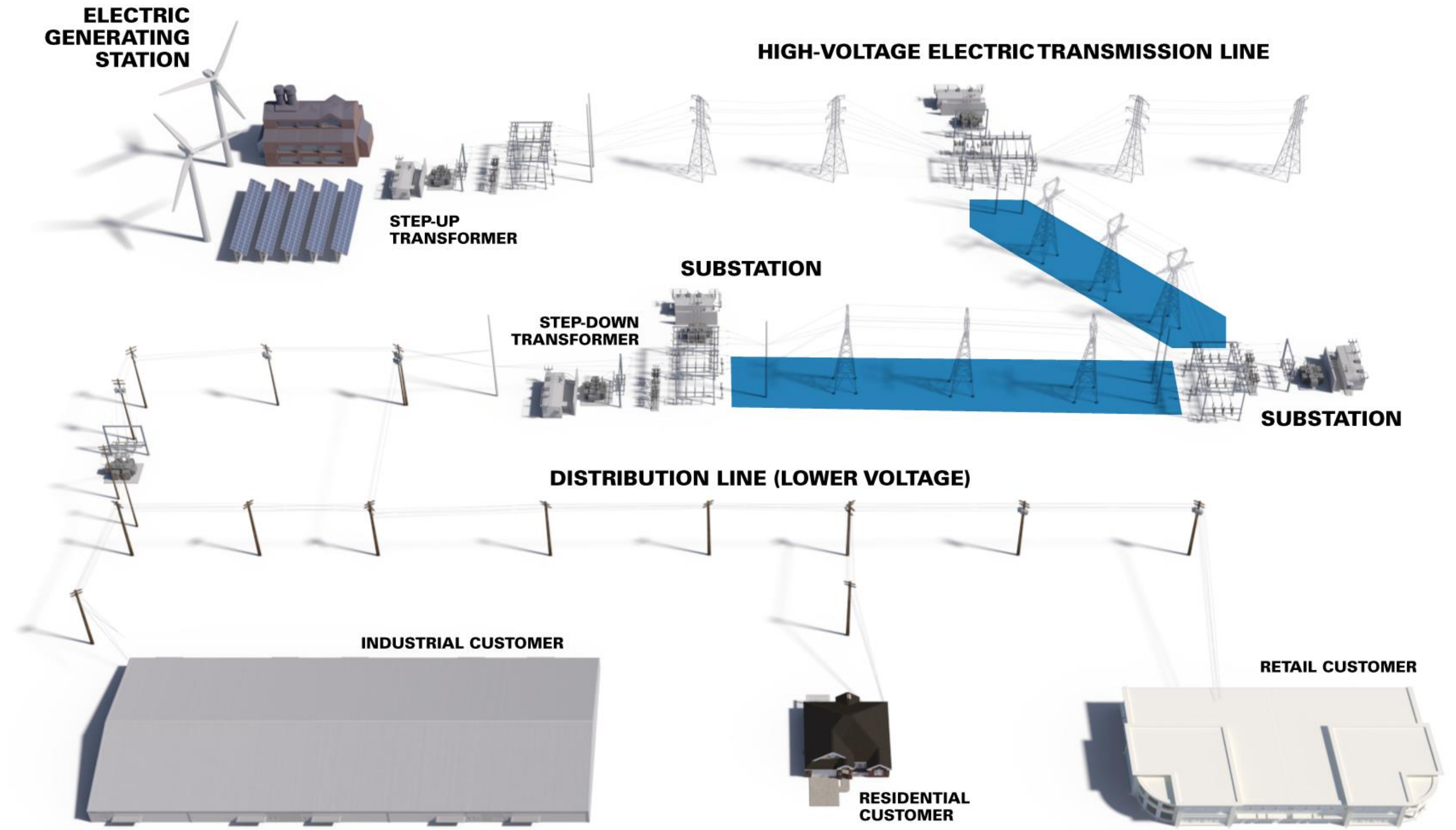
- Approximately 12 kV to 35 kV

Consumer Service

- Typical household runs on 110/120 volts; 220/240 volts for large appliances



From Generation Source to the Customer



Structure Type and Substation



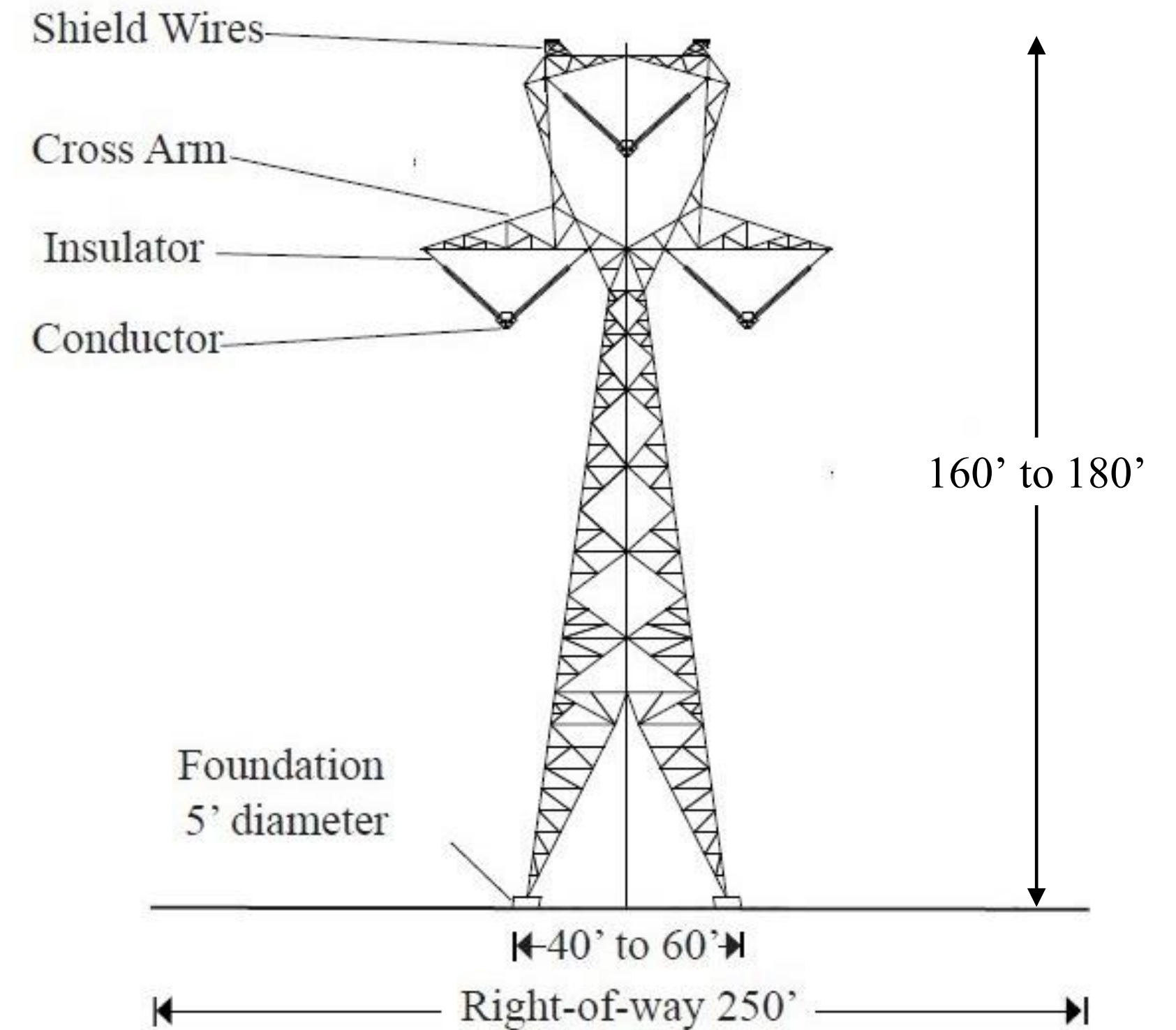
**TYPICAL SINGLE CIRCUIT 500-KV
TRANSMISSION**



TYPICAL SUBSTATION

Typical Structure Type

- **Voltage:** 500 kV
- **Length:** Approximately 180 miles
- **Structure types:** Steel lattice, single circuit
- **Structure height:** 160 to 180 feet
- **Span between structures:** 800 to 1,400 feet
- **Right-of-way width:** 250 feet



Routing Study Approach



Routing Study - Opportunities

Opportunities to optimize routing

- Parallel existing linear facilities (transmission lines, roads/highways, railroad).
- Use corridors designated by federal agencies for linear facilities.
- Route in areas of compatible land use (e.g., industrial, commercial), areas previously disturbed, and in federally designated corridors.
- Parallel section or property lines.
- Maximize use of existing adjacent, nearby access and areas compatible with overland travel.
- Areas that facilitate efficient and cost-effective transmission line design and construction.

Routing Study - Constraints

Potential constraints to routing

- Existing residences and/or approved master-planned communities
- Agriculture operations (e.g., center-pivot irrigation)
- Existing airports/airstrips/restricted airspace
- Schools
- Developed recreation areas, parks, community open space
- Known archaeological sites and historic properties
- Known special-status species or critical habitat
- Wetland and riparian areas

Environmental Studies

Land Use and Jurisdiction

- Existing and planned land uses
- Land use plans
- Special management areas
- Wildfire (prevention, suppression)

Visual Resources

- Agency visual management
- Sensitive viewers

Cultural Resources

- Prehistoric and historic resources
- Sites listed on or eligible to the National Register of Historic Places

Biological Resources

- Special-status species of plants and wildlife
- Critical habitat

Surface Water Resources

- Floodplains
- Wetland

Geologic Hazards and Topography

- Seismic, faults
- Slopes
- Soils

Environmental Justice

Engineering Considerations

- Total line length
- Length of parallel conditions
- Floodplains
- Transportation and utility crossings
- Accessibility
- Constructability



Evaluation Factors





Project Components

- Study Area
- Substation
- Interconnection Point
- Route Link

Substation Siting Areas

- Chiloquin¹
- Full Circle

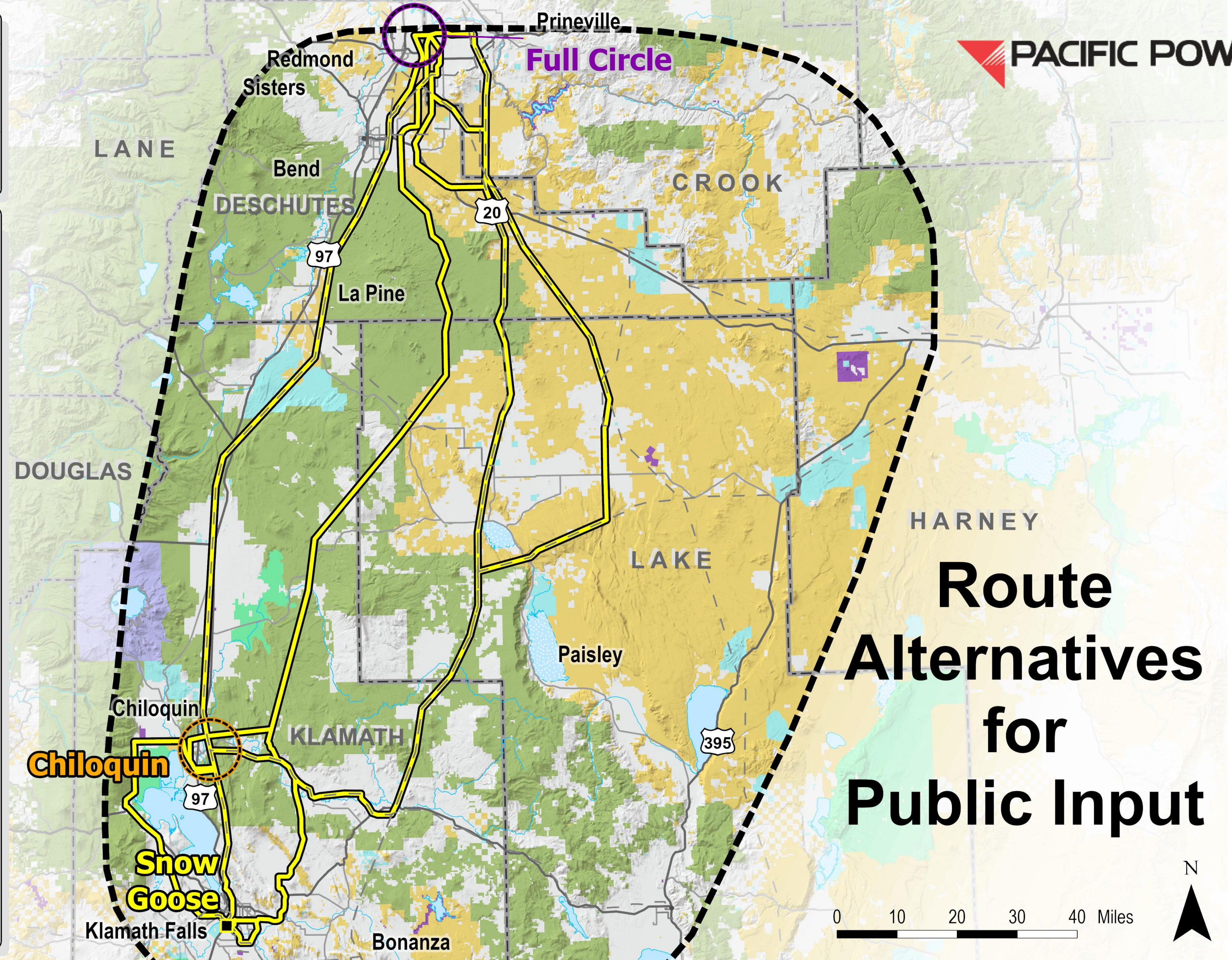
Reference Features

- Existing Transmission Line
- Major Highway
- Main Road
- County Boundary

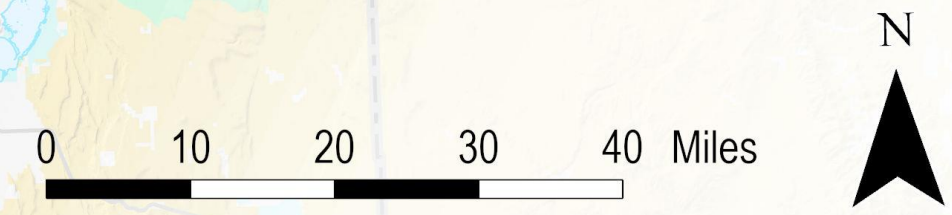
Jurisdiction

- Bureau of Land Management
- National Park Service
- US Fish and Wildlife Service
- US Forest Service
- Other Federal Land
- State of Oregon
- Private or Local

¹ Substation being sited as part of this study.



Route Alternatives for Public Input



Public Outreach and Engagement



Fact Sheet



FAQ's



Website Content



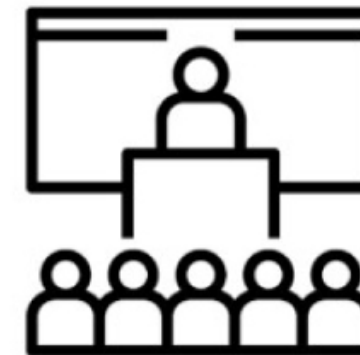
Information
Phone Line



Briefings/
Community Working
Groups



Notifications/
Mailing List



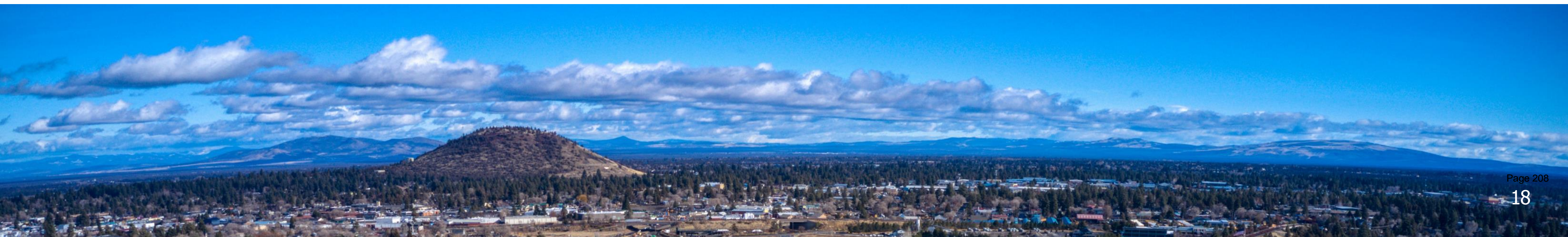
Public Meetings/
Hearings



Email

Preliminary Schedule

- Routing Study.....2023 – 2024
- Permitting.....2025 – 2028
- Land Acquisition.....2028 – 2029
- Construction.....2029 – 2031
- In Service.....2032



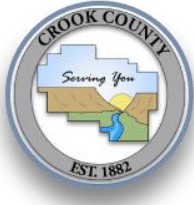


Contact information:

John Aniello, Project Manager

503.545.9539 | John.Aniello@PacifiCorp.com

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):



OREGON LIVING WITH FIRE

Spring 2024
Prescribed Burn



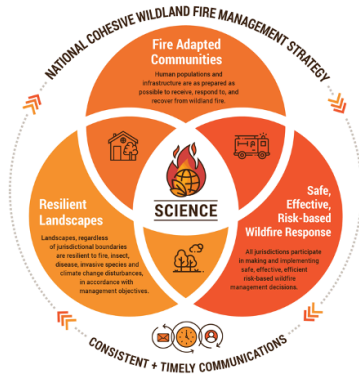
2024 ANNUAL REPORT

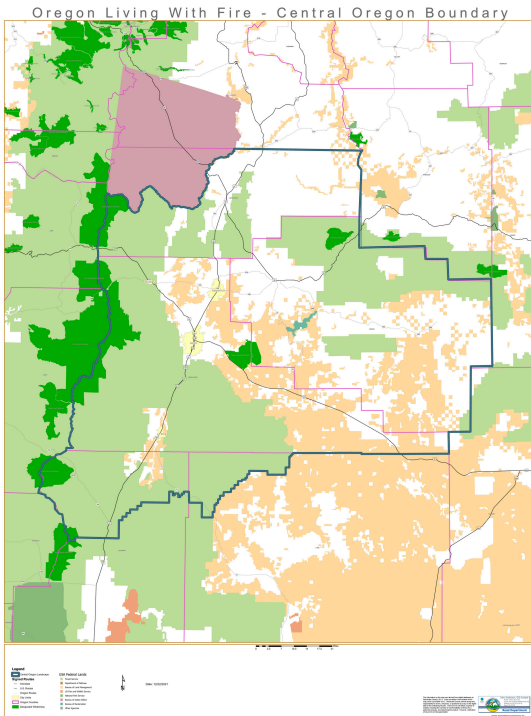
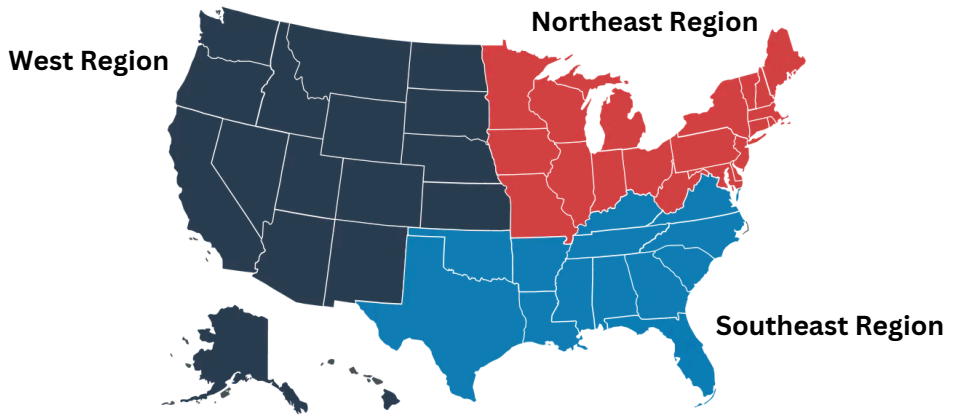


MISSION STATEMENT: Guided by the National Cohesive Wildland Fire Management Strategy’s framework and vision: To safely and effectively extinguish fire when needed; use fire where allowable; manage our natural resources; and collectively learn to live with wildland fire.

There are three primary goals that are necessary to achieving the vision.

1. **Resilient landscapes:** Landscapes, regardless of jurisdictional boundaries, are resilient to fire, insect, disease, invasive species and climate change disturbances, in accordance with management objectives.
2. **Fire-adapted communities:** Human populations and infrastructure are as prepared as possible to receive, respond to and recover from wildland fire (that impacts communities).
3. **Safe and effective risk-based wildfire response:** All jurisdictions, responding in all land types, participate in making and implementing safe, effective and efficient risk-based wildfire management decisions.



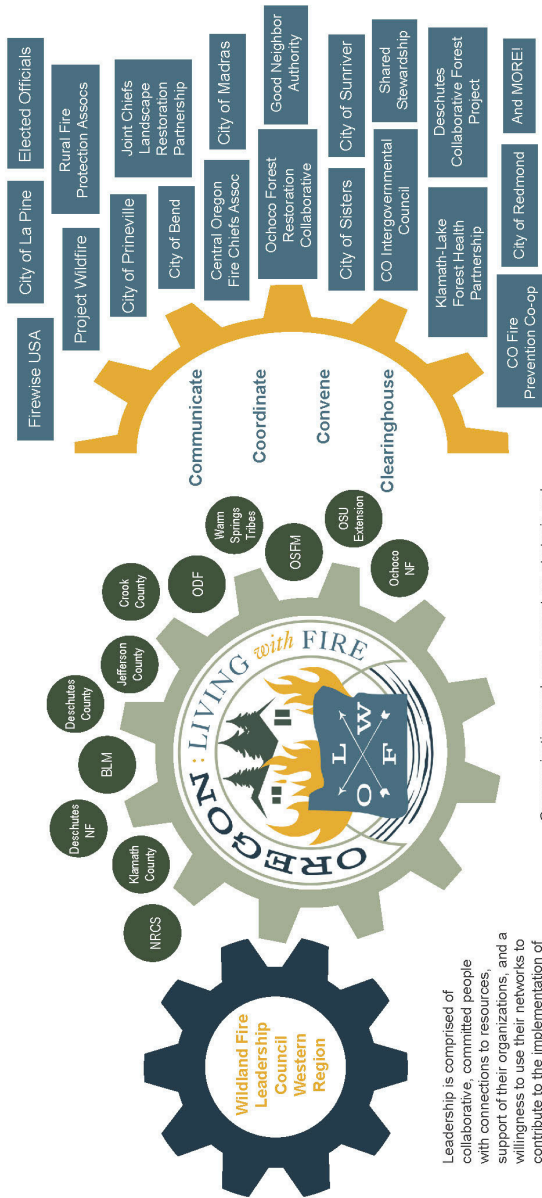


Nested under the Wildland Fire Leadership Council Western Region, Oregon Living With Fire covers Crook, Deschutes, Jefferson, and the northern part of Klamath Counties. It is the local level facilitator helping to implement and track the Cohesive Strategy.

Oregon Living with Fire

OLWF facilitates and shares best practices that lead to advancements in community fire adaptation, resilient landscape creation and maintenance, and a more integrated wildland fire response in Central Oregon.

OLWF is guided by the National Cohesive Wildland Fire Management Strategy.



Leadership is comprised of collaborative, committed people with connections to resources, support of their organizations, and a willingness to use their networks to contribute to the implementation of top priorities.

OLWF utilizes these existing systems and networks to implement the Cohesive Strategy.

Communications and engagement are strategic and aimed organization-wide, aligned with the year's Program of Work and goals. Communications and engagement have a role within partner and stakeholder relationships and activities, as well as between all leadership and stakeholders.

Engagement with partners, stakeholders and programs in alignment with the Cohesive Strategy are specific to the Program of Work, and will continue to grow through networks to help accomplish the year's prioritized objectives.



IMPLEMENTING THE COHESIVE STRATEGY AT THE LOCAL LEVEL

2024 Little Lava Fire

Oregon Living With Fire meets the national goals through a Program of Work, approved by its Steering Committee, engaging in objectives like strengthening partnerships, expanding communications, attending conferences and giving presentations. In 2024, we:

- Added capacity to the Deschutes Collaborative Forest Project, Ochoco Forest Restoration Collaborative, and Central Oregon Fire Prevention Cooperative.
- Partnered with The Nature Conservancy, Deschutes National Forest, Oregon Department of Forestry and others to host the 2024 Central Oregon TRES program at Rock Springs Ranch. This two week prescribed fire training exchange was instrumental in treating acres locally in a peer-to-peer learning environment.
- Assisted with updating Community Wildfire Protection Plans in Crook and Deschutes Counties.
- Researched and explored funding opportunities.
- Collaborated on and participated at Wildfire Preparedness Fairs in Sisters, Bend, Prineville, Madras and La Pine.
- Presented at the 2024 Wildland Urban Interface (WUI) Conference in Reno, Nevada, using the 10 & 18 framework to engage participants in thinking about how to effectively coordinate with individuals, stakeholders and agencies in their areas to meet the Cohesive Strategy goals.
- Helped facilitate a prescribed fire tour with the Deschutes National Forest.
- Hosted the annual Central Oregon Fire Year Briefing for partners to prepare for wildfire activity.
- Continued building partnerships to advance green debris disposal in Central Oregon.
- Created regular newsletter and blog content relevant to the Cohesive Strategy to share with stakeholders.
- Participated in meetings to learn about the latest science and collaborate on best practices that can be applied in the Central Oregon region.



Wildfires are a persistent risk to Oregon's communities and resources. For example, The High Desert Museum and The Museum at Warm Springs house thousands of years of cultural artifacts and, in the case of the High Desert Museum, live animals. These institutions play a critical role in preserving the region's heritage, but their unique needs make evacuation plans complex and challenging.

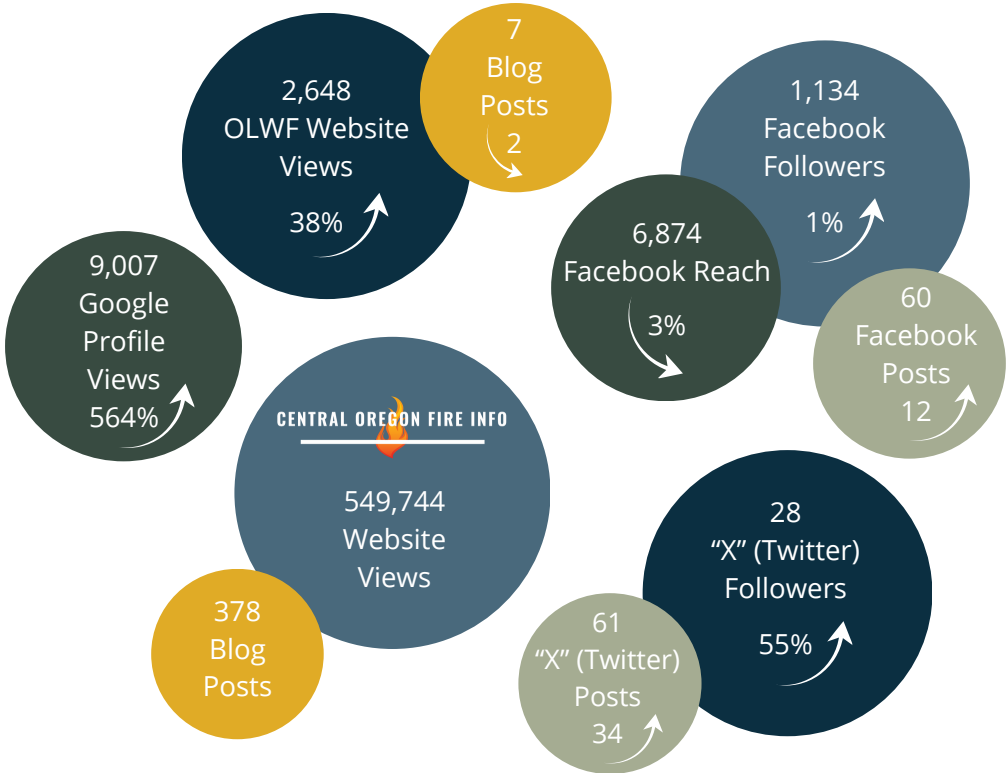
To address these risks, Oregon Living With Fire submitted a grant application under FEMA's Building Resilient Infrastructure and Communities (BRIC) program for the installation of the Wildfire Infrastructure Resilience and Emergency Suppression (WIRES) system. This system would allow the museums to shelter in place during wildfires and may provide a safe evacuation option for local residents when other facilities are unavailable.

Although the application met or exceeded expectations, it was not selected for award due to limited funding. Oregon Living With Fire is exploring additional funding opportunities, including the potential to resubmit the application in a future BRIC funding cycle.

Additional Grant Opportunities

Oregon Living With Fire also connects communities with other resources to help reduce wildfire risks and improve preparedness. Here are several programs currently available:

- **Community Wildfire Defense Grant (CWDG):** Provides funding for the creation or updating of Community Wildfire Protection Plans (CWPPs) and implementation of projects that reduce wildfire risks.
- **Hazard Mitigation Grant Program (HMGP):** Supports long-term risk reduction projects following major disaster declarations.
- **Pre-Disaster Mitigation (PDM) Program:** Focuses on proactive hazard planning and projects to lessen disaster impacts before they occur.
- **Rural Fire Capacity (RFC) Grant Program:** Offers financial assistance to rural fire departments for training, equipment purchases, and fire prevention initiatives.



OREGON LIVING *with* FIRE



Steering Committee



Tim Deboodt, Crook County Natural Resources
Tony DeBone, Deschutes County Commissioner
Mark Wunsch, Jefferson County Commissioner
Ian Thigpen, Klamath County Emergency Manager
Holly Jewkes, Deschutes Nat'l Forest Supervisor
Shane Jeffries, Ochoco Nat'l Forest Supervisor



Amanda Roberts, BLM District Manager
Rob Pentzer, ODF District Forester



Damon Brosnan, NRCS Team Leader
Bobby Brunoe, Confederated Tribes of Warm Springs
Ariel Cowan, OSU Extension Regional Fire Specialist
Heather Miller, OSFM Fire Risk Reduction Specialist
Echo Murray, Walker Range FPA Dispatch Coordinator



Oregon State University
Extension Service
Fire Program

Staff

Jodie Barram, Co-Coordinator
Dr. Jennifer Fenton, Co-Coordinator
Erik Kropp, Contract Administrator



www.oregonlivingwithfire.org



coordinator@oregonlivingwithfire.org



<https://www.facebook.com/OregonLivingwithFire>



<https://x.com/OregonLWFire>



OREGON LIVING WITH FIRE – 2025 Program of Work

MISSION STATEMENT: Guided by the National Cohesive Wildland Fire Management Strategy’s framework and vision: To safely and effectively extinguish fire when needed; use fire where allowable; manage our natural resources; and collectively learn to live with wildland fire.

There are three primary goals that are necessary to achieving the vision.

1. Restore and maintain resilient landscapes
2. Create and maintain fire adapted communities
3. Safe and effective wildfire response

<u>Objective</u>	<u>CS Goal</u>	<u>Activity</u>	<u>When</u>	<u>Outcomes/Notes</u>
Communication	All Goals	Create regular Newsletter (quarterly) & Blog posts (monthly) to share news with stakeholders. <ul style="list-style-type: none"> • Provide outreach and public information on the outcomes of infrastructure funding, SB762, Joint Chief’s and CLFR funding. Highlight how our relationships in Central Oregon allow us to be successful in competing for funding and making a difference on the landscape. Sharing success stories. • Smoke and Public Health (SAPH) messaging. • Wildfire Crisis Strategy messaging 	Dec. 2025	https://www.oregonlivingwithfire.org/olwf-blog/ Ideas: COFPC partnerships, Jen’s grant successes, TRES, Watch Duty explanation, prepare for fire season, Who is Who and Who does What, past year’s accomplishments Cabin Butte Project
	All Goals	Capitalize on teachable moments through media partnerships.	Dec. 2025	Began regular interviews on KSJJ 102.9FM in January.
	All Goals	Develop and distribute a progress report bi-annually.	Jan./June 2025	Jodie/Jen
	All Goals	Distribute an annual report for OLWF activities in communication, coordination, convening, and as a clearinghouse – ie. earned media, social media, how deliverables were met, etc.	Jan. 2025	https://drive.google.com/file/d/1LIZ8wJZz1Dnll9XTi2y11Ujf0SoN6zs1/view?usp=sharing

Conferences & Presentations	All Goals	Capitalize on teachable moments through presentations. Partner with other NGOs and non-profits.	Dec. 2025	
	Resilient Landscape & Fire Adapted Comm	Plan and implement at least one live prescribed fire tour for public and elected officials.	May 2025	
	All Goals	Participate at and report out on the National Cohesive Wildland Fire Management Strategy Workshop.	Nov 2025	Have SC member attend if Jen and Jodie can't.
	Response & Fire Adapted Comm	Participate at and report out on the Wildland Urban Interface Conference .	March 2025	
	All Goals	Attend the Western Region Cohesive Strategic Planning Face to Face.		

Coordinate	Resilient Landscape & Fire Adapted Comm	<p>Forest Collaboratives: Maintain and enhance partnerships with local Collaborative groups by attending regular meetings and participating as appropriate in local related field activities with the</p> <ul style="list-style-type: none"> • Deschutes Collaborative Forest Project • Ochoco Forest Restoration Collaborative • Klamath Lake Forest Health Project • Central Oregon Shared Stewardship Foundation <p>and add capacity to these all hands, all lands groups committed to working across boundaries & look for tie in with shared stewardship.</p>	Ongoing	KLFHP - Ariel is chairing their outreach subcommittee. They may be having an online option going forward. Northern Klamath County / Walker Range
	All Goals	<p>Local Groups: Maintain relationships with</p> <ul style="list-style-type: none"> • Central Oregon Fire Chiefs Association (COFCA) • Central Oregon Fire Prevention Co-Op (COFPC) • Walker Range • La Pine Basin All-Lands Partnership • Project Wildfire • Smoke and Public Health • Rangeland Fire Protection Associations • other groups 	Ongoing	

	Resilient Landscape & Fire Adapted Comm	Fire Networks: Maintain relationships with the <ul style="list-style-type: none"> • Fire Adapted Communities Learning Network (FACNet) • Fire Learning Networks (FLN) • TRES • Indigenous Peoples Burning Network (IPBN) 	Ongoing	Participate regularly on the Mighty Network.
	All Goals	National Cohesive Strategy: <ul style="list-style-type: none"> • Expand partnerships by actively participating in the Western Region Strategy Committee. • Strengthen relationship with the International Association of Fire Chiefs (IAFC) Wildland Fire Policy Committee (WFPC). • Develop new relationships with other stakeholders across/for the benefit of the OLWF landscape. 	Ongoing	Report out to Steering Committee monthly.
	Resilient Landscape	Green Debris Disposal: Encourage using a variety of methods for reducing fuels (air curtain burners, compost sales, FireFree, biomass, etc.).	Ongoing	
	Resilient Landscape & Fire Adapted Comm	CWPPs: Work with NRCS during CWPP updates to cultivate relationships with stakeholders within the CWPP boundaries to facilitate implementation of projects on private land.	Dec. 2025	
	All Goals	GRANTS: <ul style="list-style-type: none"> • Research & explore funding and/or co-sponsorship opportunities for activities that further the Cohesive Strategy. • Assist partners with writing, reviewing, editing, and/or submitting grants. 	Dec. 2025	

Convene	All goals	Steering Committee: Hold regular Steering Committee meetings. Discuss and coordinate activities/treatments.	Ongoing	Meeting the 2nd Thursday of every month Oct.-June.
	Response	Central Oregon Fire Year Briefing: <ul style="list-style-type: none"> • report out fuels reduction work and accomplishments instead of fire response. • Gather geospatial data where treatments happened if available and totals from entities who work with private landowners. • Discuss fuel breaks, POD boundaries, work with entities like road districts. • Create localized scenario(s). Maybe move around year-to-year (Prineville, Madras, La Pine...). Invite partners, media, elected officials, key community members/leaders (maybe some	May 2025	

		public), Firewise site coordinators?.		
--	--	---------------------------------------	--	--

Websites & Other Items	Resilient Landscape & Fire Adapted Comms	Maintain an active online presence via the OLWF website and social media. Develop a "Complete Story" that shows the connection with industry, agencies, private and public stakeholders illustrating how the CS is being implemented in the OLWF landscape through collaboration, common ground and risk sharing.	Ongoing	Track statistics here.
	Resilient Landscape & Fire Adapted Comms	Centraloregonfire.org website administration and stakeholder coordination.	Ongoing	
	All goals	Print materials: Cohesive Strategy update materials, local clearinghouse type materials.		
	All goals	Everbridge support for non-emergency texts related to prescribed fire.	Ongoing	