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AGENDA REGULAR CITY COUNCIL MEETING

WEDNESDAY, DECEMBER 4, 2024, 7:00 PM

Join Zoom Meeting

<https://us02web.zoom.us/j/89375044697?pwd=sPC7kHsRLKbJnQw5cXGjInbXoXoMv5.1>

**Meeting ID: 893 7504 4697
Passcode: 146532**

- 1. CALL REGULAR MEETING TO ORDER**
- 2. ROLL CALL**
- 3. ADDITIONS TO AGENDA**
 - 3.1. ** Review Final Draft of the Condon Can! Report**
 - 3.2. ** Discuss Vacant Council Position**
- 4. PUBLIC COMMENT**
 - 4.1. The council may hear discussion of unannounced items from the floor and comments on the agenda items. Comments are limited to five (5) minutes.**
- 5. CONSENT AGENDA**
 - 5.1. Review & Approve the November 6, 2024 Regular Condon City Council Meeting Minutes**
 - 5.2. Review the November Accounts Payable and VISA Statements**
- 6. OLD BUSINESS**
 - 6.1. Discuss & Approve Hiring Firm for City Administrator Position**
 - 6.2. Condon Community Swimming Pool Update**
 - 6.3. Condon Grade School Building Update**
 - 6.4. Condon Municipal Golf Course Clubhouse Update & Timeline**
- 7. NEW BUSINESS**
 - 7.1. 2023-24 City of Condon Audit Presentation - Accuity CPAs, Kori Sarrett, CPA**
 - 7.2. ** Review Final Draft of the Condon Can! Report**
 - 7.3. ** Discuss Vacant Council Position**
- 8. STAFF REPORTS**
 - 8.1. Public Works – Public Works Superintendent Gibb Wilkins**
 - 8.2. Police & Fire – Gilliam County Sheriff Gary Bettencourt**
 - 8.3. Administration – City Administrator Kathryn Greiner**
- 9. COUNCIL INFORMATION**

- 9.1. ODOT Small City Allotment Grant Award
- 9.2. 2024 Election Abstract
- 9.3. OGEC Public Meeting/Ethic Training January 23, 2025
- 9.4. PSU Population Estimate
- 10. NEXT REGULAR MEETING DATE
 - 10.1. The next regular Condon City Council meeting will be held Wednesday, January 8, 2025, 7 p.m. Note the date is one week later than usual due to January 1, 2025 holiday.
- 11. ADJOURN REGULAR MEETING

The City of Condon is an Equal Opportunity Provider and Employer. Complaints of discrimination should be sent to City of Condon Administrator, PO Box 445, Condon, OR 97823.

Agenda prepared and distributed November 27, 2024



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MINUTES REGULAR CITY COUNCIL MEETING

WEDNESDAY, NOVEMBER 6, 2024, 7:00 PM

1. CALL REGULAR MEETING TO ORDER

Mayor Jim Hassing called the meeting to order at 7 p.m.

2. ROLL CALL

Present: Mayor Jim Hassing; Councilors Dustan Hall, Dawn Parm, Jan Stinchfield and Jeremy Kirby (zoom); Staff - City Administrator Kathryn Greiner, Public Works Superintendent Gibb Wilkins and Gilliam County Sheriff Gary Bettencourt.

Absent: Councilors Donald Jamieson and Tom Fatland.

3. ADDITIONS TO AGENDA

3.1. *** Discuss & Approve Extension of Golf Course Clubhouse Contract with Rutherford Construction LLC

4. PUBLIC COMMENT

4.1. The council may hear discussion of unannounced items from the floor and comments on the agenda items. Comments are limited to five (5) minutes.

Paul Wilson of Waste Management (WM) Columbia Ridge (CR) provided the council with an update of their operations. He stated that the volumes at Columbia Ridge from January- September 2, 2024 was 2,004,547 tons with the third quarter at 675,597 tons and hold waste fees for the same time periods were \$2.9 million and \$446,732, respectfully. Wilson stated that they have had three safety injuries at CR in the year to date and they are working on several construction projects for renewable energy gas. On the Chemical Waste portion of Waste Management (CW) the volume of tons for the first two quarters was 674,074 and paid \$133,604 in host fees during that time to Gilliam County. No safety issues during the first two quarters and operation issues are that they are working on their Part B Permit renewal and the new operations manager is Joe Koerner. Other new personnel are Munir Captain as Environmental Manager, Jackie Tolboe as Safety Trainer and both operations are looking for employees to fill multiple positions. WM contributed \$5,000 to the Gilliam County Fair and 4-H and donated portolets for the 3 on 3 basketball tournament in Arlington in July.

Councilor Stinchfield recognized CA Greiner for her recent Herman Kehrli award at the League of Oregon Cities conference in Bend last month.

5. CONSENT AGENDA

5.1. Review & Approve the Regular Condon City Council Meeting Minutes of October 2, 2024.

A motion was made by Councilor Hall to approve the regular Condon City Council meeting minutes from October 2, 2024.. The motion was seconded by Councilor Parm and approved unanimously.

5.2. Review the October Accounts Payable and VISA Statements

No questions.

6. OLD BUSINESS

6.1. Condon Community Pool Update

Ryan Nachreiner, Water Technology, Inc. did a Condon Community Pool site visit on October 9, 2024 with Councilor Fatland, Pool Manager Shellie Johnson, CA Greiner and PW Wilkins. The report has not been received yet, but when it arrives it will be sent to the councilors for next steps. The pool cover was received and is stored in the city's new shop.

6.2. Condon Grade School Update

Port of Arlington Executive Director Jed Crowther updated the council on the Condon Grade School saying that the Federal EPA abatement grant is yet to be signed, but the work plan has the abatement being completed no later than October 2025. He also received an extension of the Gilliam County grant to use for abatement or revitalization to December 31, 2025. Crowther stated that the Gilliam County grant in the amount of \$487,000 for abatement and redevelopment was extended to December 31, 2025, by the Gilliam County Court at their meeting earlier in the day, and that Avengrid had dedicated a donation to the redevelopment in the amount of \$460,000. After the remediation/abatement is completed in 2025, the Port of Arlington Environmental Sentry Corporation will convey the property back to the City of Condon along with any unused grant funds for redevelopment.

Crowther stated that a requirement of the EPA grant is to hold a public listening session and he suggested that it be prior to the December 4 council meeting. The consensus of the council was to hold that meeting at 6 p.m. December 4, 2024.

7. NEW BUSINESS

7.1. Review & Approve the 2024-25 Condon Community Pool Lease with Condon School District

A motion was made by Councilor Stinchfield to approve the Condon Community Pool lease with the Condon School District as presented. The motion was seconded by Councilor Parm and approved unanimously.

7.2. FEMA - Pre-Implementation Compliance Measures (PICM) for Floodplain Issues

CA Greiner stated that she and city planning consultant Dan Meader had attended a FEMA Floodplain training session in Madras last week. Due to a lawsuit by environmental groups years ago, FEMA is required to put into place certain requirements in floodplains in regard to the Endangered Species Act (ESA) and normal flooding. The city needs to pick one of three Pre-Implementation Compliance Measures (PICM) by December 1 that include a moratorium on all development in the floodplains, requiring Floodplain Habitat Assessments on a permit-by-permit basis; or incorporate ESA language into existing floodplain ordinance. CA Greiner said that her first inclination was to go with a moratorium, but Meader recommended permit-by-permit. The City of Condon has only completed two Floodplain permits in the last 20 years, so this doesn't appear to be an issue. An ordinance must be in place by July 1, 2025, and FEMA is working on the final draft. CA Greiner needs a motion to approve the permit-by-permit PICM to be in compliance with FEMA.

A motion was made by Councilor Stinchfield to use the permit by permit process until adoption of the proper model ordinance can be accomplished. The motion was seconded by Councilor Parm and approved unanimously.

7.3. Discuss City Administrator Recruitment for 2025

CA Greiner is recommending an outside firm to handle the recruitment for her position next year and has received two proposals and a timeline. She is suggesting that a committee be formed to work with the firm to assist in what the council is looking for in a new city administrator and compensation range. One document attached is from Prothman that states the benefits of using the firms and CA Greiner agrees that due to the more complicated employment laws, it is money well spent to have it done by professionals. The firm with the lowest cost proposals was Local Government Personnel Services (LGPS) with \$9,666 non-member rate and \$7,938 member rate. The LGPS proposal was received that day and didn't have time to reach out for the cost of membership and what was included with that cost. Prothman's proposal was \$14,500.

It was the consensus of the council to have CA Greiner contact LGPS to determine membership costs and benefits, and to inquire if the process would work with council one-on-one or as a whole to determine the candidate requirements.

7.4. Review & Approve the Position Description of Transfer Station/Recycle Depot Attendant

7.5. Stop Sign Placement

PW Wilkins stated that he was asked about the placement of the "Stop" sign on Spring and Jefferson Streets and when he reviewed the ordinance regarding placement of public safety signs, it states that they must be approved by resolution by the council. The ordinance also stated that the police were required to place these signs. PW Wilkins had attached the ordinance and letters from concerned citizens about one of the recently placed "Stop" signs and asked the council for directions on how to proceed. After a discussion with the council and Sheriff Bettecourt, it was the consensus of the council to place this item on the agenda for the retreat in early 2025 to discuss changing the ordinance and address the parking situation in the Commercial district.

7.6. * Discuss & Approve Extension of Golf Course Clubhouse Contract with Rutherford Construction LLC**

CA Greiner stated that when Rutherford's went to pull the permits for the golf course clubhouse in September there were some issues at Boardman with new staff and some miscommunication of what was needed to move the permits forward. Unfortunately, this continued through most of October and this week it came back that the permit was denied due to several issues that are being worked out by Vernon Grey and building codes. CA Greiner is asking for the council to allow her

to work with Rutherfords to give an extension to have the clubhouse finished by April 15, 2025, but add a damages clause in the law that will penalize the Rutherfords if they go over the set deadline. This extension agreement will be drawn up by city attorney Wyatt Baum.

A motion was made by Councilor Stinchfield to allow CA Greiner to negotiate with Rutherfords on an extension of the golf course clubhouse project with a deadline of April 15, 2025.. The motion was seconded by Councilor Parm and approved unanimously.

8. STAFF REPORTS

8.1. Public Works – Public Works Superintendent Gibb Wilkins

PW Wilkins stated that 4.08 million gallons were pumped at City Farm in the month of October and that they have switched to the winter wells. The crew is working on winterizing the park and golf course facilities and are servicing the golf equipment. The fairway mower broke the back axle, which the PW crew welded back together and will look for a new mower next spring. The meter project is completed other than the closeout items. The total project included 480 meters installed by the contractors and several of the larger ones that need to be installed due to needed service line repairs, will be completed by the city's crew. PW Wilkins questioned if the new water data was available under a public information request and will see if security measures need to be put in place.

8.2. Police & Fire – Gilliam County Sheriff Gary Bettencourt

Sheriff Bettencourt said that he is working with the owner of several vehicles on Cottonwood Road that need to be removed. The landowner does not live in Condon, and he finds it more effective to work with the vehicle owner to get them removed than ticketing the landowner. He stated that the mini-house on the city's right-of-way near the courthouse had been moved.

8.3. Administration – City Administrator Kathryn Greiner

CA Greiner reported that the technology conference in Sunriver last week attended by herself, Councilors Jamieson and Fatland was a success as the group is discussing with Windwave adding a wifi system downtown Condon and upping the service at City Hall to 1 gig. She attended the LOC conference in Bend and learned more about the PICM and its requirements and other city issues. The city's holiday party is scheduled for Friday, December 13, there will be an Open House at SSV Friday, November 15 to celebrate their 30th anniversary, and the mandatory public meeting training, given by the Oregon Government Ethics Commission staff will be January 23, 2025, 5:30 p.m. Ethics training will also be available that day starting at 1 p.m. Both training will be at the Veteran's Memorial Hall. She also asked about dates for the council's annual retreat and will get ask for dates in the next month, including asking councilor-elect Hanna Bass. Road owned by Shania Drinkwine-Wagenaar is on hold until after the first of the year to accommodate her schedule.

9. COUNCIL INFORMATION

9.1. Election Update/Information

CA Greiner gave the council verbal results of the councilor and mayor races.

10. NEXT REGULAR MEETING DATE

10.1. The next regular Condon City Council meeting will be held on Wednesday, December 4, 2024, 7 p.m. at City Hall.

11. ADJOURN REGULAR MEETING

Mayor Hassing adjourned the meeting at 8:01 p.m.

Date _____
Jim Hassing, Mayor

ATTEST: _____ Date _____
Kathryn Greiner City Administrator

Report Criteria:
Detail report.
Invoices with totals above \$0.00 included.
Only unpaid invoices included.

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
INLAND DEVELOPMENT CORPORATION							
897	INLAND DEVELOPMENT CORP	OCT2024	MRC Fiber Project	11/01/2024	2,000.00	.00	
Total INLAND DEVELOPMENT CORPORATION:					2,000.00	.00	
JAMIESON & MARSHALL							
328	JAMIESON & MARSHALL	OCT2024	Pool Repairs	10/31/2024	290.00	.00	
328	JAMIESON & MARSHALL	OCT2024	Water Supplies	10/31/2024	40.15	.00	
328	JAMIESON & MARSHALL	OCT2024	Water Supplies	10/31/2024	230.35	.00	
Total JAMIESON & MARSHALL:					560.50	.00	
LEAR FARMS							
1628	LEAR FARMS	1	FENCE	10/25/2024	1,088.62	.00	
Total LEAR FARMS:					1,088.62	.00	
Grand Totals:					3,649.12	.00	

Dated: _____

Mayor: _____

City Administrator: _____

Report Criteria:

Detail report.
Invoices with totals above \$0.00 included.
Paid and unpaid invoices included.

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
ACCTECH - A SYSTEMS INTEGRATOR							
1551	ACCTECH - A SYSTEMS INTEG	6021	TECH SUPPORT SVCS	11/01/2024	375.00	.00	
Total ACCTECH - A SYSTEMS INTEGRATOR:					375.00	.00	
ANDERSON, PERRY, & ASSOC.							
112	ANDERSON, PERRY, & ASSOC.	78458	WATER METER UPGRADE	10/30/2024	2,712.50	.00	
Total ANDERSON, PERRY, & ASSOC.:					2,712.50	.00	
AT&T MOBILITY							
599	AT&T MOBILITY	872564008X10	PHONE	10/06/2024	92.07	.00	
599	AT&T MOBILITY	872564008X10	PW Cell Phone	10/06/2024	92.08	.00	
Total AT&T MOBILITY:					184.15	.00	
BAUM SMITH LLC							
831	BAUM SMITH LLC	35919	Admin Legal	10/21/2024	30.00	.00	
Total BAUM SMITH LLC:					30.00	.00	
BISHOP SANITATION							
876	BISHOP SANITATION	CR017520	TRANSFER STATION RESTROO	10/23/2024	128.50	.00	
876	BISHOP SANITATION	CRO2897	Park Restroom	11/06/2024	157.00	.00	
Total BISHOP SANITATION:					285.50	.00	
BOBCAT OF CENTRAL OREGON							
621	BOBCAT OF CENTRAL OREGO	86478	TRACTOR	10/30/2024	223.90	.00	
621	BOBCAT OF CENTRAL OREGO	86478	TRACTOR	10/30/2024	223.91	.00	
Total BOBCAT OF CENTRAL OREGON:					447.81	.00	
BOHN'S PRINTING							
148	BOHN'S PRINTING	4500	Copier Charge	10/29/2024	9.18	.00	
Total BOHN'S PRINTING:					9.18	.00	
BOX R WATER ANALYSIS LAB							
151	BOX R WATER ANALYSIS LAB	X060126	Biochemical Oxygen	10/03/2024	67.00	.00	
151	BOX R WATER ANALYSIS LAB	X060126	TOTAL SUSPEND SOLIDS	10/03/2024	45.00	.00	
151	BOX R WATER ANALYSIS LAB	X060130	TKN NITROGEN TEST	10/03/2024	66.00	.00	
151	BOX R WATER ANALYSIS LAB	X060130	Nitrate + NITRITE TESTING	10/03/2024	60.00	.00	
151	BOX R WATER ANALYSIS LAB	X060130	Nitrate	10/03/2024	46.00	.00	
151	BOX R WATER ANALYSIS LAB	X060130	SHIPPING	10/03/2024	35.00	.00	
151	BOX R WATER ANALYSIS LAB	X060148	E coli Coliform Testing	10/03/2024	50.00	.00	
151	BOX R WATER ANALYSIS LAB	X060148	SAMPLE COLLECTIONS/TRANS	10/03/2024	50.00	.00	
Total BOX R WATER ANALYSIS LAB:					419.00	.00	
BPOE LOGE 1869							
816	BPOE LOGE 1869	NOV 2024	GIFT CERTIFICATES	11/13/2024	200.00	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total BPOE LOGE 1869:					200.00	.00	
COLUMBIA BASIN ELECTRIC							
169	COLUMBIA BASIN ELECTRIC	OCT 2024	CITY HALL	10/24/2024	159.31	.00	
169	COLUMBIA BASIN ELECTRIC	OCT 2024	Golf Course	10/24/2024	50.94	.00	
169	COLUMBIA BASIN ELECTRIC	OCT 2024	PARK	10/24/2024	92.72	.00	
169	COLUMBIA BASIN ELECTRIC	OCT 2024	MEMORIAL HALL	10/24/2024	105.12	.00	
169	COLUMBIA BASIN ELECTRIC	OCT 2024	Golf Course	10/24/2024	41.50	.00	
169	COLUMBIA BASIN ELECTRIC	OCT 2024	Sewer Plant w pivot	10/24/2024	148.51	.00	
169	COLUMBIA BASIN ELECTRIC	OCT 2024	Disposal	10/24/2024	307.31	.00	
169	COLUMBIA BASIN ELECTRIC	OCT 2024	Golf Course	10/24/2024	331.92	.00	
169	COLUMBIA BASIN ELECTRIC	OCT 2024	City Farm	10/24/2024	1,881.19	.00	
169	COLUMBIA BASIN ELECTRIC	OCT 2024	Street Lights	10/24/2024	1,470.44	.00	
169	COLUMBIA BASIN ELECTRIC	OCT 2024	City Farm	10/24/2024	46.31	.00	
169	COLUMBIA BASIN ELECTRIC	OCT 2024	Golf Course	10/24/2024	123.24	.00	
169	COLUMBIA BASIN ELECTRIC	OCT 2024	Pool	10/24/2024	389.72	.00	
169	COLUMBIA BASIN ELECTRIC	OCT 2024	Library	10/24/2024	234.05	.00	
169	COLUMBIA BASIN ELECTRIC	OCT 2024	GRADE SCHOOL	10/24/2024	134.85	.00	
169	COLUMBIA BASIN ELECTRIC	OCT 2024	NEW SHOP	10/24/2024	39.45	.00	
Total COLUMBIA BASIN ELECTRIC:					5,556.58	.00	
CONDON HIGH SCHOOL							
183	CONDON HIGH SCHOOL	NOV 2024	Advertising	10/31/2024	25.00	.00	
Total CONDON HIGH SCHOOL:					25.00	.00	
DEVIN OIL COMPANY							
224	DEVIN OIL COMPANY	OCT2024	Water Fuel	10/31/2024	224.07	.00	
224	DEVIN OIL COMPANY	OCT2024	Sewer Fuel	10/31/2024	224.07	.00	
Total DEVIN OIL COMPANY:					448.14	.00	
FATLAND, THOMAS							
252	FATLAND, THOMAS	OCT2024	MILEAGE REIMBURSEMENT TE	10/30/2024	193.41	.00	
Total FATLAND, THOMAS:					193.41	.00	
GREINER, KATHRYN							
347	GREINER, KATHRYN	OCT2024	MILEAGE REIMBURSEMENT LO	10/30/2024	168.84	.00	
347	GREINER, KATHRYN	OCT2024	MILEAGE REIMBURSEMENT FE	10/30/2024	113.90	.00	
347	GREINER, KATHRYN	OCT2024	MILEAGE REIMBURSEMENT SU	10/30/2024	193.41	.00	
347	GREINER, KATHRYN	OCT2024	MEAL REIMBURSEMENT SUNRI	10/30/2024	182.53	.00	
Total GREINER, KATHRYN:					658.68	.00	
HATTENHAUER DIST.							
304	HATTENHAUER DIST.	OCT2024	Park Fuel	10/31/2024	55.24	.00	
304	HATTENHAUER DIST.	OCT2024	Golf Fuel	10/31/2024	93.68	.00	
304	HATTENHAUER DIST.	OCT2024	Water	10/31/2024	120.73	.00	
304	HATTENHAUER DIST.	OCT2024	Sewer	10/31/2024	120.72	.00	
304	HATTENHAUER DIST.	OCT2024	Water	10/31/2024	304.90	.00	
304	HATTENHAUER DIST.	OCT2024	Sewer	10/31/2024	304.90	.00	
Total HATTENHAUER DIST.:					1,000.17	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
HD FOWLER COMPANY							
306	HD FOWLER COMPANY	I6859977	WATER	11/10/2024	2,449.69	.00	
306	HD FOWLER COMPANY	I6876867	WATER	11/12/2024	3,867.98	.00	
Total HD FOWLER COMPANY:					6,317.67	.00	
HOME TELEPHONE COMPANY							
766	HOME TELEPHONE COMPANY	10185210	Administration	11/01/2024	201.36	.00	
766	HOME TELEPHONE COMPANY	10185210	Sewer	11/01/2024	286.36	.00	
766	HOME TELEPHONE COMPANY	10185210	Water	11/01/2024	43.89	.00	
Total HOME TELEPHONE COMPANY:					531.61	.00	
M & A AUTO PARTS							
371	M & A AUTO PARTS	OCT2024	AIR FILTER	10/31/2024	30.70	.00	
371	M & A AUTO PARTS	OCT2024	AIR FILTER	10/31/2024	30.69	.00	
371	M & A AUTO PARTS	OCT2024	AUTO LUBRICANT, 6 IN 1 DRIVE	10/31/2024	9.80	.00	
371	M & A AUTO PARTS	OCT2024	AUTO LUBRICANT, 6 IN 1 DRIVE	10/31/2024	9.79	.00	
371	M & A AUTO PARTS	OCT2024	LATEX DISP GLOVES	10/31/2024	10.49	.00	
371	M & A AUTO PARTS	OCT2024	LATEX DISP GLOVES	10/31/2024	10.50	.00	
371	M & A AUTO PARTS	OCT2024	PAINT MARKERS, SAFETY GLA	10/31/2024	8.33	.00	
371	M & A AUTO PARTS	OCT2024	PAINT MARKERS, SAFETY GLA	10/31/2024	8.33	.00	
371	M & A AUTO PARTS	OCT2024	GRAY GLOVES XL	10/31/2024	8.59	.00	
371	M & A AUTO PARTS	OCT2024	OIL, GLASS CLEANER	10/31/2024	15.37	.00	
371	M & A AUTO PARTS	OCT2024	STRAP	10/31/2024	2.97	.00	
371	M & A AUTO PARTS	OCT2024	THERMOCUBE ADAPTER	10/31/2024	20.99	.00	
371	M & A AUTO PARTS	OCT2024	WTHRPRF 1GANGBOX	10/31/2024	7.59	.00	
371	M & A AUTO PARTS	OCT2024	9 PIECE WHOLESAB KIT	10/31/2024	29.99	.00	
371	M & A AUTO PARTS	OCT2024	9 PIECE WHOLESAB KIT	10/31/2024	30.00	.00	
371	M & A AUTO PARTS	OCT2024	ANTIFREEZE FOR POOL	10/31/2024	34.37	.00	
371	M & A AUTO PARTS	OCT2024	CLAMPS	10/31/2024	7.62	.00	
371	M & A AUTO PARTS	OCT2024	CLAMPS	10/31/2024	7.63	.00	
371	M & A AUTO PARTS	OCT2024	AIR FILTER	10/31/2024	22.30	.00	
371	M & A AUTO PARTS	OCT2024	AIR FILTER	10/31/2024	22.30	.00	
371	M & A AUTO PARTS	OCT2024	ENGINE OIL FILTERS	10/31/2024	12.38	.00	
371	M & A AUTO PARTS	OCT2024	ENGINE OIL FILTERS	10/31/2024	12.38	.00	
371	M & A AUTO PARTS	OCT2024	OIL, AIR FILTERS	10/31/2024	8.04-	.00	
371	M & A AUTO PARTS	OCT2024	AIR FILTER, GLOVES, BATTERY	10/31/2024	55.24	.00	
371	M & A AUTO PARTS	OCT2024	AIR FILTER, GLOVES, BATTERY	10/31/2024	55.23	.00	
371	M & A AUTO PARTS	OCT2024	CAB FILTER	10/31/2024	9.78	.00	
371	M & A AUTO PARTS	OCT2024	CAB FILTER	10/31/2024	9.78	.00	
371	M & A AUTO PARTS	OCT2024	STARTER, CORE DEPOSIT	10/31/2024	104.75	.00	
371	M & A AUTO PARTS	OCT2024	STARTER, CORE DEPOSIT	10/31/2024	104.74	.00	
371	M & A AUTO PARTS	OCT2024	VEHICLE PARTS	10/31/2024	100.85	.00	
371	M & A AUTO PARTS	OCT2024	VEHICLE PARTS	10/31/2024	100.86	.00	
371	M & A AUTO PARTS	OCT2024	GAT ADAPTER	10/31/2024	5.49	.00	
371	M & A AUTO PARTS	OCT2024	OIL FILTERS	10/31/2024	40.40	.00	
371	M & A AUTO PARTS	OCT2024	FUEL PUMP	10/31/2024	9.38	.00	
371	M & A AUTO PARTS	OCT2024	FUEL PUMP	10/31/2024	9.37	.00	
371	M & A AUTO PARTS	OCT2024	BATTERY, CORE DEPOSIT	10/31/2024	26.06	.00	
Total M & A AUTO PARTS:					977.00	.00	
NAME BADGES BY JAN & TRIAD TROPHIES							
898	NAME BADGES BY JAN & TRIA	2022	2 CLOCKS	11/04/2024	100.00	.00	
Total NAME BADGES BY JAN & TRIAD TROPHIES:					100.00	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
OFFICE DEPOT							
427	OFFICE DEPOT	386047655001	PLANNER, TONER, DESK CALE	10/03/2024	129.94	.00	
Total OFFICE DEPOT:					129.94	.00	
OHA CASHIER							
1560	OHA CASHIER	OCT2024	25-26 DWS OPERATOR CERTIFI	10/21/2024	140.00	.00	
Total OHA CASHIER:					140.00	.00	
OREGON BACKFLOW TESTING							
414	OREGON BACKFLOW TESTING	918778	Backflow testing	09/30/2024	3,933.05	.00	
414	OREGON BACKFLOW TESTING	925948	Backflow testing MISSED INV GIL	09/30/2024	60.00	.00	
Total OREGON BACKFLOW TESTING:					3,993.05	.00	
OREGON DEPARTMENT OF TRANS.							
421	OREGON DEPARTMENT OF TR	32358	CONDON PEDISTRIAN ACCESS	11/05/2024	4.14	.00	
Total OREGON DEPARTMENT OF TRANS.:					4.14	.00	
R&R Products							
473	R&R Products	CD2968434	ALLOW HOLLOW TINE, BEDKNI	10/31/2024	206.85	.00	
473	R&R Products	CD2969153	TIRES 4X20	11/04/2024	724.00	.00	
473	R&R Products	CD2969514	ROLLER, SCREW, BEDKNIFE	11/06/2024	237.60	.00	
473	R&R Products	CD2969549	NUMBERED GOLF FLAGS	11/06/2024	125.95	.00	
Total R&R Products:					1,294.40	.00	
THE AUTOMATION GROUP							
1501	THE AUTOMATION GROUP	J001402	SCADA PHASE 2	10/22/2024	11,319.20	.00	
Total THE AUTOMATION GROUP:					11,319.20	.00	
THE POOL AND SPA HOUSE							
649	THE POOL AND SPA HOUSE	826563-1	Pool COVER	10/24/2024	24,187.77	.00	
Total THE POOL AND SPA HOUSE:					24,187.77	.00	
TWO BOYS MEAT & GROCERY							
548	TWO BOYS MEAT & GROCERY	OCT2024	WATER & DRINKS	10/28/2024	29.06	.00	
548	TWO BOYS MEAT & GROCERY	OCT2024	PB - MICE CATCHER	10/28/2024	4.59	.00	
548	TWO BOYS MEAT & GROCERY	OCT2024	SHOP COFFEE	10/28/2024	16.79	.00	
548	TWO BOYS MEAT & GROCERY	OCT2024	SHOP COFFEE	10/28/2024	16.79	.00	
Total TWO BOYS MEAT & GROCERY:					67.23	.00	
UMATILLA-GILLIAM PUBLIC HEALTH							
1578	UMATILLA-GILLIAM PUBLIC HE	4124	SWIMMING POOL LICENSE	10/31/2024	212.00	.00	
Total UMATILLA-GILLIAM PUBLIC HEALTH:					212.00	.00	
VESTIS							
115	VESTIS	5291561486	Admin Janitorial	10/08/2024	186.43	.00	
115	VESTIS	5291570339	Admin Janitorial	10/22/2024	186.43	.00	
Total VESTIS:					372.86	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
VISA							
559	VISA	1827	OCT2024	FIBER/INTERNET PROJECT CO	10/22/2024	181.82	.00
559	VISA	1827	OCT2024	FIBER/INTERNET PROJECT CO	10/22/2024	184.38	.00
559	VISA	1827	OCT2024	FIBER/INTERNET PROJECT CO	10/22/2024	181.82	.00
559	VISA	1827	OCT2024	STAMPS	10/22/2024	56.00	.00
559	VISA	5886	OCT24	MONTHLY EMAIL	10/22/2024	96.00	.00
559	VISA	5886	OCT24	ONLINE SERVICES	10/22/2024	50.00	.00
559	VISA	5886	OCT24	PLANNER	10/22/2024	22.13	.00
559	VISA	5886	OCT24	STATE FLAG	10/22/2024	44.95	.00
559	VISA	5886	OCT24	US FLAG & PLANNER	10/22/2024	122.65	.00
559	VISA	5886	OCT24	HALLOWEEN CANDY	10/22/2024	132.93	.00
559	VISA	5886	OCT24	URINAL ODOR REDUCER	10/22/2024	66.56	.00
559	VISA	5886	OCT24	WATER & SEWER SUPPLIES	10/22/2024	280.55	.00
559	VISA	5886	OCT24	WATER & SEWER SUPPLIES	10/22/2024	280.56	.00
559	VISA	5886	OCT24	CROSS CONN CLASS - FITZ	10/22/2024	175.00	.00
559	VISA	5886	OCT24	USB ADAPTER	10/22/2024	8.99	.00
559	VISA	5886	OCT24	LOC CONFERENCE	10/22/2024	283.42	.00
Total VISA:					2,167.76	.00	
WAMBEKE WINDOW WASHING							
1589	WAMBEKE WINDOW WASHING	11083	WINDOW WASHING	11/06/2024	295.00	.00	
Total WAMBEKE WINDOW WASHING:					295.00	.00	
WATER TECHNOLOGY INC							
1627	WATER TECHNOLOGY INC	R24505.01-1	POOL EVAL	10/24/2024	4,700.00	.00	
Total WATER TECHNOLOGY INC:					4,700.00	.00	
WATKINS AUTOCARE							
1626	WATKINS AUTOCARE	48	STEERING PUMP	10/18/2024	220.00	.00	
1626	WATKINS AUTOCARE	48	STEERING PUMP	10/18/2024	220.00	.00	
Total WATKINS AUTOCARE:					440.00	.00	
Grand Totals:					69,794.75	.00	

Dated: _____

Mayor: _____

City Administrator: _____

Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Paid and unpaid invoices included.

RECEIVED

NOV - 4 2024

Account Summary

Billing Cycle		10/22/24
Days In Billing Cycle		30
Previous Balance		\$996.52
Purchases	+	1,563.74
Cash	+	0.00
Special	+	\$0.00
Balance Transfers	+	\$0.00
Credits	-	\$0.00
Payments	-	\$996.52
Other Charges	+	\$0.00
Finance Charges	+	0.00

NEW BALANCE \$1,563.74

Credit Summary

Total Credit Line	\$10,000.00
Available Credit Line	\$8,414.00
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$300.00

Important Information About Your Account

MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY! SIMPLY GO TO WWW.MYCARDSTATEMENT.COM AND ENROLL IN OUR ONLINE SERVICE. YOU CAN REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT SERVICE, NOTIFICATIONS, DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE, AND EASY WITH MYCARDSTATEMENT.COM. ENROLL TODAY!

Cardholder Account Summary

Trans Date	Post Date	MCC Code	Reference Number	Description	Amount
09/23/24	09/23/24	5045	24204294267000600893045	MSFT * E0500TOR0H monthly email 800-6427676 WA	\$96.00 A150
09/23/24	09/23/24	5045	24204294267001200774064	MSFT * E0500TP0A5 online svcs 800-6427676 WA	\$50.00 A150
09/24/24	09/25/24	5942	24692164268100238833331	AMZN Mktp US*0H6MB9N23 planner Amzn.com/bill WA	\$22.13 A10
10/07/24	10/08/24	5999	24011344281000067303619	AMAZON MARK* GT3I07S53 state flag HTTPSAMAZON.C WA	\$44.95 A40

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

BANK OF EASTERN OREGON
P O BOX 39
HEPPNER OR 97836 - 0039



Account Number

5886

Check box to indicate
name/address change on
back of this coupon ☐

AMOUNT OF PAYMENT ENCLOSED

Closing Date

10/22/24

New Balance

\$1,563.74

**Total Minimum
Payment Due**

\$1263.74

Payment Due Date

11/16/2024

\$ 1,563.74

CITY OF CONDON
CITY OF CONDON 1
PO BOX 445
CONDON OR 97823-0445



MAKE CHECK PAYABLE TO:

VISA
PO BOX 4512
CAROL STREAM IL 60197-4512

12 4344 2212 1003 5886 00126374 00156374 1

Cardholder Account Summary Continued

Trans Date	Post Date	MCC Code	Reference Number	Description	Amount
10/07/24	10/08/24	5999	24011344281000069512415	AMAZON MARK* 2N5YG85T3 HTTPSAMAZON.C WA	\$122.65 A40
10/08/24	10/09/24	5300	24692164283102844585975	WWW COSTCO COM	\$132.93 A10
10/10/24	10/11/24	5331	24011344284000093460075	800-955-2292 WA AMAZON RETA* 0P1Z03B43	\$66.56 A40
10/11/24	10/13/24	5200	24943014286010195557827	WWW.AMAZON.CO WA THE HOME DEPOT #4026	\$561.11 W270 \$280.56
10/15/24	10/16/24	7299	24240524290120370209656	BMI clover.com OR	\$175.00 W280
10/16/24	10/16/24	6010	1 4290121344000380	PAYMENT - THANK YOU	\$996.52 -
10/16/24	10/17/24	5942	24692164290109689071541	AMAZON MKTPL*QC9ZV8NP3	\$8.99 W270
09/06/24	10/17/24	4814	24692164250104559767177	Amzn.com/bill WA PURCHASE AMOUNT DISPUTED	\$300.00
10/19/24	10/21/24	3528	24000974294534013801989	RED LION INN & SUITES- BEND OR	\$283.42 A140

Additional Information About Your Account

→ paid last month + being disputed.

Interest Charge Calculation/Plan Level Information

Plan Description	ICM ¹	Balance Subject to Interest Rate	Periodic Rate	Annual Percentage Rate (APR) ²	Interest Charge	Ending Balance
CURRENT						
PURCHASES	G	\$ 0.00	1.3200%	15.84%	\$ 0.00	
CASH	F	\$ 0.00	1.3200%	15.84%	\$ 0.00	
FEES/INTEREST CHARGE					\$ 0.00	
TOTAL				0.00%	\$ 0.00	\$ 1,563.74

¹ ICM Interest Charge Method: See reverse side of Page 1 for explanation.

² Your Annual Percentage Rate (APR) is the annual interest rate on your account.

(V) = Variable Rate. If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.

Account Summary

Billing Cycle 10/22/24
Days In Billing Cycle 30
Previous Balance \$2,057.79
Purchases + 604.02
Cash + 0.00
Special + \$0.00
Balance Transfers + \$0.00
Credits - \$0.00
Payments - \$2,057.79
Other Charges + \$0.00
Finance Charges + 0.00

NEW BALANCE \$604.02

Credit Summary

Total Credit Line \$10,000.00
Available Credit Line \$9,395.00
Available Cash \$0.00
Amount Over Credit Line \$0.00
Amount Past Due \$0.00
Disputed Amount \$0.00

Important Information About Your Account

MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY! SIMPLY GO TO WWW.MYCARDSTATEMENT.COM AND ENROLL IN OUR ONLINE SERVICE. YOU CAN REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT SERVICE, NOTIFICATIONS, DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE, AND EASY WITH MYCARDSTATEMENT.COM. ENROLL TODAY!

Cardholder Account Summary

Trans Date	Post Date	MCC Code	Reference Number	Description	Amount
10/09/24	10/11/24	7011	24000974284474402933428	SUNRIVER RESORT SUNRIVER OR Fiber / Internet project 004-500-700220	\$181.82 Kathryn
10/09/24	10/11/24	7011	24000974284474402933725	SUNRIVER RESORT SUNRIVER OR	\$184.38 Donald
10/09/24	10/11/24	7011	24000974284474402934624	SUNRIVER RESORT SUNRIVER OR	\$181.82 Tom
10/16/24	10/16/24	6010	1 4290121344000390	PAYMENT - THANK YOU	\$2,057.79 -

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

BANK OF EASTERN OREGON
P O BOX 39
HEPPNER OR 97836 - 0039



Account Number

1827

Check box to indicate
name/address change on
back of this coupon ☐

AMOUNT OF PAYMENT ENCLOSED

Closing Date

10/22/24

New Balance

\$604.02

**Total Minimum
Payment Due**

\$604.02

Payment Due Date

11/16/2024

\$

604.02

CITY OF CONDON
CITY OF CONDON 2
PO BOX 445
CONDON OR 97823-0445



MAKE CHECK PAYABLE TO:

VISA
PO BOX 4512
CAROL STREAM IL 60197-4512

Cardholder Account Summary Continued

Trans Date	Post Date	MCC Code	Reference Number	Description	Amount
10/17/24	10/18/24	9402	24137464292001434727441	USPS PO 4017920823 CONDON OR	\$56.00

Stamps

A10

Additional Information About Your Account

Interest Charge Calculation/Plan Level Information

Plan Description	ICM ¹	Balance Subject to Interest Rate	Periodic Rate	Annual Percentage Rate (APR) ²	Interest Charge	Ending Balance
CURRENT						
PURCHASES	G	\$ 0.00	1.3200%	15.84%	\$ 0.00	
CASH	F	\$ 0.00	1.3200%	15.84%	\$ 0.00	
FEES/INTEREST CHARGE					\$ 0.00	
TOTAL				0.00%	\$ 0.00	\$ 604.02

¹ ICM Interest Charge Method: See reverse side of Page 1 for explanation.

² Your **Annual Percentage Rate (APR)** is the annual interest rate on your account.

(V) = Variable Rate. If you have a variable rate account the periodic rate and **Annual Percentage Rate (APR)** may vary.

Local Government Personnel Services

Your Resource for Labor Relations and HR Assistance

859 Willamette St., Ste 500

Eugene OR 97401

(541) 682-4283

asklgps@lcog.org

<https://www.lcog.org/igps>



Project Scope of Work and Estimate Prepared for:

Kathryn Greiner, City Administrator

City of Condon

128 S. Main St. Condon, OR 97823

(541) 384-2711

Project Purpose:

- To recruit a qualified, visionary City Administrator for Condon, Oregon, who will effectively lead city operations, drive strategic goals, and support sustainable growth for the community's benefit.

Date: November 6, 2024

Description of Services	Estimated Hours
PHASE I: PREPARATION AND DEVELOPMENT	
► Confirm/finalize project parameters (project options./inclusions)	4.00
► Review current job description and update as needed, discuss position expectations/profile, and develop recruitment strategy	
PHASE II ADVERTISING AND SOLICITATION	
► Prepare recruitment materials and ads for city review, finalize materials	10.00
► Submit ads to various outlets (print, online, etc.)	
► Communicate with applicants, time estimate depends on volume	
PHASE III APPLICANT SCREENING	
► Develop screening criteria, interview questions, and screening/interview process	26.00
► Screen applications received (time estimate depending on volume)	
► Contact candidates to schedule interviews	
► Conduct interview panel briefing regarding interview process/protocol	
► Participate in candidate interviews (time estimate depends on number of interviews conducted)	
► Consult in selection of top candidate, ensuring compliance with applicable policies/rules/regulations	
PHASE IV BACKGROUND INVESTIGATION AND OFFER	
► Discuss Finalist Offer parameters	8.00
► Prepare conditional offer letter	
► Perform reference/background check(s) on top candidate	
► Prepare and finalize pre-employment background investigation report	
PHASE V RECRUITMENT CLOSE OUT	
► Consult in finalizing candidate recruitment	6.00
► Prepare and send letters to candidates not selected	
ESTIMATED PROJECT HOURS & COST (MEMBER RATE)	54.00
HOURLY BILLING RATE (MEMBER RATE)	\$147.00
ESTIMATED TOTAL PROJECT COST	\$7,938.00
ESTIMATED PROJECT HOURS & COST (NON-MEMBER RATE)	54.00
HOURLY BILLING RATE (NON-MEMBER RATE)	\$179.00
ESTIMATED TOTAL PROJECT COST	\$9,666.00

PROJECT TIMELINE

► First available date to begin project work: March 1, 2025 or one (1) week after notice to proceed - whichever is later.

► Project timeline is dependent upon city and external participants with a goal of completion for November 15, 2025

PROJECT DISCLOSURES

► This project estimate, including timeline, is offered for 30 days from the date of the estimate. After 30 days, please contact us for an updated estimate, including timeline.

► This is a good faith estimate. Actual project hours, whether more or less than estimated, will be billed quarterly.

► Project modifications requested will be confirmed in writing.

LGPS ADVANTAGES

- ✓ **Simplicity & Flexibility**
- ✓ **Cost-Effective & Modern Approach**
- ✓ **No RFP/RFQ Required!**
- ✓ **Member Benefits:**
 - Blog & Mentorship Meetings
 - Access to forms & templates
 - Three (3) hours technical support
 - Discounted rates on larger projects



LOCAL GOVERNMENT
PERSONNEL SERVICES

2023-2024 LGPS MEMBERSHIP DUES

For Questions or Inquiry About Memberships, Please Email: AskLgps@lcog.org

*Cost is per fiscal year (July - June).

*Join at any time throughout the year.

Counties		
Population Range	Amount	
2,000 or Less	\$	622
2,001 - 7,000	\$	1,097
7,001 - 11,000	\$	1,686
11,001 - 30,000	\$	1,717
30,001 - 50,000	\$	2,591
50,001 - 100,000	\$	2,695
100,001 - 150,000	\$	3,502
> 150,000	\$	3,562

Cities		
Population Range	Amount	
550 or Less	\$	214
551 - 5,000	\$	633
5,001 - 6,000	\$	935
6,001 - 9,000	\$	1,242
9,001 - 11,000	\$	1,487
11,001 - 60,000	\$	1,752
60,001 - 80,000	\$	2,083
80,001 - 95,000	\$	2,523
95,001 - 105,000	\$	3,106
> 105,000	\$	3,621

Districts		
Population Range	Amount	
<20,000	\$	1,117
20,000 - 90,000	\$	1,143
90,001 - 400,000	\$	1,148
> 400,000	\$	1,160

MEMBER BENEFITS

- INFORMATIONAL NEWSLETTER
- MENTORSHIP CHATS
- REDUCED FEE SCHEDULE
- JOB BOARD POSTINGS
- SMALL & LARGE SCALE HR & LABOR PROJECTS
- PROFESSIONAL EXPERTISE
- HR/LABOR TECHNICAL ASSISTANCE
- NO RFP/RFQ REQUIRED

Contact Us:

(541) 682-4283

www.lcog.org/lgps

asklgps@lcog.org

859 Willamette St., Suite 500
Eugene, OR 97401

A Program of:





Condon Community Pool Evaluation

WTI #24505

Wednesday, 09 October 2024

Prepared For City of Condon

A handwritten signature in black ink, appearing to read "R. Nachreiner".

Ryan Nachreiner

Water Technology, Inc. (WTI)

INTRODUCTION

WTI has been commissioned by the City of Condon to report on the current condition of the existing outdoor pool. WTI visited the facility on October 9, 2024, toured the pool and related amenities, and met with staff to discuss operations. The enclosed report documents the observations from the site visit and outlines recommended capital and operational changes.

The condition of a facility is a major determination of the effort and cost of maintaining the utility and value of the amenities. A deteriorated facility will demand higher annual operating expenses over time as parts break, systems fail, finishes deteriorate, and structures weaken. There are also efficiencies lost when operating aging systems or equipment which are unable to take advantage of current methods and financially sustainable practices. The recommended repairs, replacements and renovations described in this report seek to modernize aquatic components and renew the efficient lifespan of the facility.

The purpose of this evaluation is to observe the present condition of the aquatic amenities and aquatic mechanical systems at the existing pool. The evaluation consists of visual examination of the pool and associated mechanical equipment. The report outlines the present condition of the systems, equipment, and components and provides recommendations for repairs or replacements. Potential options for facility repair or replacements are given an estimated range of the probable cost of construction.

Aquatic elements include pool vessels, water features, pool filtration systems, pool circulation pumps, piping, valves and controls, and water treatment systems. Observations were conducted in a non-destructive manner and did not involve the removal of any structures or disassembly of any equipment.

Included in the report are observations and indications of the condition of the accessible means of pool entry and exit. WTI has endeavored to identify problems with the means of access and potential non-compliance with the Americans with Disabilities Act (ADA). Observations and evaluations included in this report do not constitute certification or verification of compliance with ADA requirements. ADA compliance is a legal opinion, and WTI is not able to anticipate or guarantee judicial interpretation with respect to a facility's legal compliance. WTI recommendations are based on a current understanding of the technical requirements of ADA regulations on aquatic amenities.

Compliance with Virginia Graeme Baker Pool and Spa Safety Act (VGBA) regulations has not been verified or investigated as a part of this evaluation and report. Any statements regarding

drains, suction fittings, or any other component pertaining to VGBA are preliminary observations only, and further inspection to substantiate compliance is necessary.

The cost amounts associated with the provided recommendations are the opinion of WTI based on a professional understanding of market conditions. Cost amounts have not been trade or contractor verified, and are intended only to provide guidance for a preliminary aquatic budget.

OBSERVATIONS

Observation - Vessel

The pool vessel is constructed of concrete. While there are no visible signs of structure failure, there are several visible cracks in the interior surface of the pool.



Observation - Finishes

The interior finish of the pool is in moderate condition; aside from some cracking, which is likely a concrete vessel issue rather than solely interior finish related.



Observation - Perimeter Skimming

The water is removed from the surface of the pool by a stainless-steel perimeter gutter. The gutter is not functioning properly and skimming over the rim of the gutter is not able to be

achieved. The water level is too low and staff is unable to bring the water level up to appropriate levels due to excessive water leaks. This is a significant detriment to the proper distribution of the pool water and overall water quality.



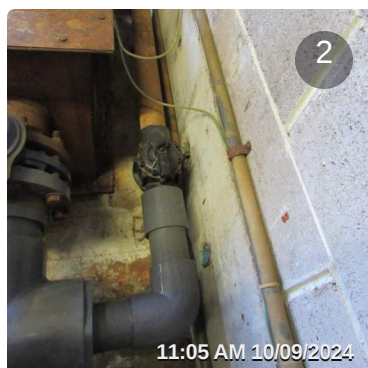
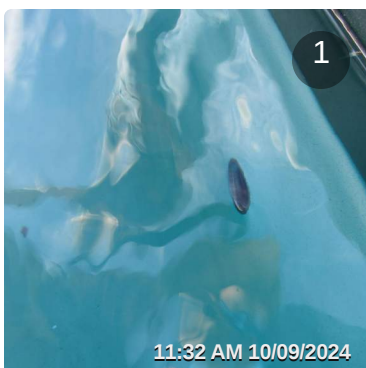
Observation - Submerged Outlets - Main Drains

While the main drains were not specifically evaluated for VGBA SOFA requirement compliance, the drain covers appear to be compliant.



Observation - Submerged Outlets - Vacuum Port

There is a piping connection to the pool wall which is believed to be a vacuum port for vacuum cleaning the pool. This connection is assumed to have a direct piping to the circulation pump. This is a regulated submerged suction fitting and is not compliant with current SOFA requirements. If suction forces were to activate on this piping it is an entrapment hazard.



Observation - Accessibility

The pool does not have an ADA compliant means of access, such as a chairlift.

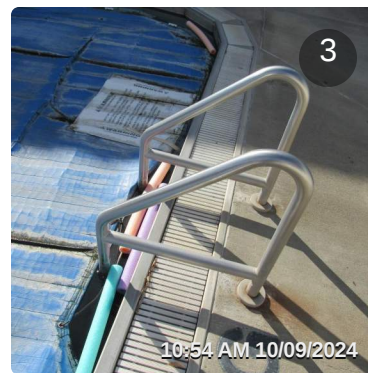
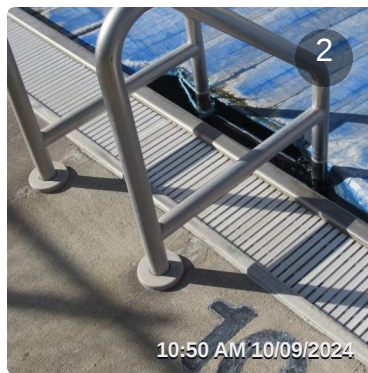
While beyond the scope of this evaluation, the pool deck and facility in general does not appear to be ADA compliant.

Observation - Deck Equipment

A single fixed lifeguard chair/station is installed on the pool deck. The station is mildly corroded.

A pool cover was placed on the pool water at the time of observation. A pool cover storage reel is located on the deck and is severely corroded.

The pool is accessed with four in-pool stainless steel ladders. The ladders have some mild scaling and are in good condition.



Observation - Competition Equipment

The pool does not have starting platforms, lane lines, or lane dividers.

A single springboard diving board resides in the deep end of the pool. The stand is heavily corroded. The board surface is worn and chipping. The pool vessel, with a depth of 10', is no longer compliant with current code requirements for water depth for 1-meter springboard diving.



Observation - Surge Tank

The surge tank is a steel tank within the pool mechanical room. The tank is severely corroded, to the extent it should be expected to soon fail to be waterproof.

The tank is also insufficient in size to properly hold the potential surge capacity of the pool.



Observation - Circulation Pump

The pool water is moved with a flooded suction centrifugal pump. Prior to the pump is a strainer with stainless steel basket and acrylic lid. The pump body has mild corrosion. No variable frequency drive was observed. The pump is a flooded suction horizontal centrifugal pump, however, is not at a sufficient elevation to convey positive head pressure to the pump. Staff reports an inability to achieve 300 GPM of circulation flow rate. This may be an insufficiency in the pump/impeller, blockage in piping, or filter flow dynamics.

A large amount of air is building in the system and is evident in the stainer body prior to the pump. An air bleed has been added on the pressure side of the pump but may be insufficient in preventing air from reaching the filter.



Observation - Filtration

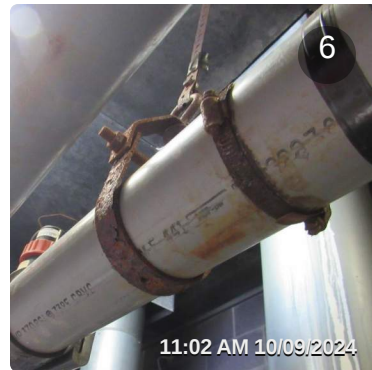
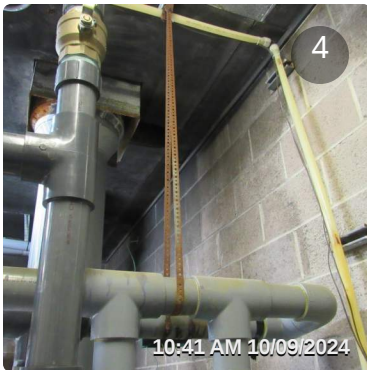
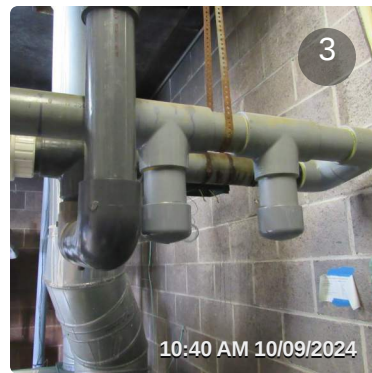
The pool water is filtered with a horizontal high rate sand filter. The fiberglass body of the filter appears to be in good condition. The age of the sand media is understood to be approximately 5 years.

The pressure differential between the existing influent and effluent gauges is approximately 5 PSI, which depending on the timing within the backwash cycle is likely appropriate.



Observation - Observable Piping

All observed piping in the mechanical room was PVC. There are several stubbed, or deadheaded, pipes in the system. Some piping hangers and straps are heavily corroded.



Observation - Underground Piping

The unobservable piping buried under the pool and pool deck is assumed to be broken, cracked, or otherwise leaking. This is due to the amount continuous water loss and the need for near constant filling of the pool with fresh water. A garden hose runs almost continuously and has trouble keeping the pool filled. The majority of the water loss is assumed to be in the underground piping, likely in the main drain line as the pool completely drains if left without fresh water fill.



Observation - Valves

Valves on the main pool lines are butterfly valves, while valves on the heater loop are ball valves. All valves appear to be in working order.



Observation - Chemical Control

Disinfection and pH control chemicals are injected by digital automatic chemical controller. The controller, flow cell, and probes appear in good condition.



Observation - Primary Disinfection

The pool is disinfected using the addition of calcium hypochlorite. Tablets are added to a spray erosion feeder and the dissolved chemical is injected into the pool circulation system. The feeder and stored buckets of tablets are located in the common open area of the pool mechanical room, exposing other equipment to the fumes of the chlorine tablets. The feeder is immediately adjacent to the pool heater, which is particularly susceptible to damage from

chemical fumes. Furthermore, adjacency to gas-fired heaters is dangerous as calcium hypochlorite is a Class 3 Oxidizer.

The booster pump on the feeder bypass has a small leak on the pressure side of the pump.



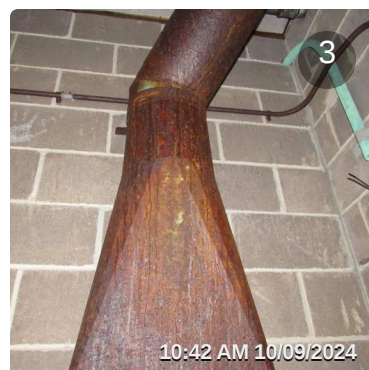
Observation - Supplemental Systems

The pool does not have a supplemental sanitation system, such as ultraviolet disinfection.

Observation - pH Balance

The pool is balanced using the addition of hydrochloric acid, or muriatic acid. The acid is delivered and stored in 15 gallon drums. Injection of the acid, governed by the chemical controller, is performed with a peristaltic chemical pump.

The acid is stored in a chemical closet with ventilation. The door and metal ventilation ductwork are extremely corroded, suggesting excessive exposure to acid fumes from unsealed containers.



Observation - Chemical Storage and Safety

As discussed, chlorine is stored in the common area of the mechanical room and acid fumes have corroded components of the acid storage closet.

Neither chemical has spill containment or secondary containment.

All other dry chemicals are stored in the common area of the mechanical room.

There is no chemical shower or eyewash station available in the mechanical room.



Observation - Pool Heating

Pool water heating is provided by a gas fired pool heater. The pool heater appears in good condition.



Observation - Mechanical General

A flow meter is present and appears to be working.

There is no Valve Legend or system operating chart in the mechanical room. However, piping flow direction is well labeled.

The mechanical room does not have good access for repairs or heavy equipment replacements. Access is only out to the pool deck.

DEFICIENCIES

- D01: Cracking and potentially leaking pool vessel concrete
- D02: Non-functioning gutter / water level
- D03: Non-compliant vacuum port
- D04: Lack of ADA compliant access
- D05: Corroded pool cover storage reel
- D06: Corroded and worn diving stand and board
- D07: Non-compliant water depth for springboard diving
- D08: Corroded surge tank
- D09: Insufficiently sized surge tank
- D10: Lack of Variable Frequency Drive (VFD)
- D11: Insufficient pump elevation depth
- D12: Insufficient flow rate (<300 GPM)
- D13: Excessive air in circulation system
- D14: Significant water loss / leaking
- D15: Lack of isolated ventilated chlorine storage
- D16: Leaking chlorine booster pump
- D17: Corrosion in acid chemical room
- D18: Lack of chemical spill containment
- D19: Lack of chemical shower or eyewash

RECOMMENDATIONS - Repairs and Renovation

The following repairs are recommended, at a minimum, to allow the facility to continue operating in an effective manner and correct the deficiencies defined above.

R01: Repair concrete cracks in the pool vessel

R02: Remove/decommission vacuum port line

R03: Replace underground pool piping

R04: Replace pool gutter

R05: Install chair lift

R06: Replace pool cover storage reel

R07: Remove diving stand and board

R08: Construct new surge tank and pump pit

R09: Install a Variable Frequency Drive on the circulation pump

R10: Construct isolated and ventilated chlorine storage room with spill containment

R11: Replace corroded vents and components in acid room and add spill containment

R12: Replace filter sand media

R13: Add medium pressure ultraviolet supplemental sanitation

Opinion of Probable Construction Cost of Pool Repair and Renovation: \$775,000 to \$1,250,000 USD

RECOMMENDATIONS - Replacement

The previously discussed recommendations are necessary to maintain the aquatic components of the facility in proper working order. When a significant capital investment is considered for components of an asset, the cost to replace the complete asset is often a valuable comparative consideration. Therefore, an estimated probable construction cost for the complete reconstruction of the pool and associated pool systems with newly a constructed pool vessel, pool piping and pool mechanical systems is provided below. The newly constructed pool vessel will be designed and engineered to modern standards of quality and compliance and be supported by today's advanced mechanical, filtration and water treatment systems.

New Lap Pool, approximately 3,400 SF

- Water Depth: 3'6" to 7'0"
- Quartz Aggregate Finish with Tile Border and Markings
- Deck Level Perimeter Gutter
- Six Lap Lanes with Starting Platforms
- Shallow Water Program Area

Opinion of Probable Construction Cost of Pool Replacement: \$1,320,000 to \$1,850,000 USD

Complete pool replacement as defined above does NOT include replacement or improvements to the bathhouse/buildings, mechanical rooms, site work, excavation, site drainage, utilities, decks and walkways, turf and landscaping, lighting, and fences and barriers.

CONCLUSION

There is a significant investment required to provide aquatic amenities to the community which are maintainable long-term. However, lower levels of capital inputs for repairs or renovations in the short-term often result in higher total expenditures in the long-term. This report finds the Condon community would be best served, both programmatically and financially, with a new aquatic facility. A modern aquatic center can provide the durability and efficiencies to enable a more effective and sustainable facility over a lifespan measured in decades than the existing facility after repairs and renovations.

Furthermore, the construction of a completely new pool provides an opportunity to refine the facility's ability to accommodate users. The program offerings of new aquatic amenities can meet and exceed those available in the current facility. New aquatic amenities allow separate bodies of water, new features, and a wider range of programs resulting in increased community participation. A new aquatic facility allows for the reconsideration of aquatic program offerings and realignment of how to best serve the needs of the community.

WOOD

1. SEE SPECIAL WOOD FASTENING SCHEDULE (BOC FRAMING SCHEDULE PER TABLE 2304.3-1) FOR GENERAL FRAMING NAILING REQUIREMENTS.

2. FRAMING LUMBER SHALL HAVE A MOISTURE CONTENT LESS THAN 19 PERCENT AND BE GRADE 1 OR 2 MARKED IN CONFORMANCE WITH THE NATIONAL GRADE INSPECTION BUREAU STANDARD GRADING RULES FOR WEST COAST LUMBER NO. 16.

3. ALL FRAMING MATERIAL SHALL BE AS FOLLOWS:

2X JOISTS AND BUILT UP MEMBERS	DOUGLAS FIR-LARCH OR HEM-FIR NO. 2
3X AND 4X BEAMS AND POSTS	DOUGLAS FIR-LARCH NO. 2
6X AND LARGER BEAMS AND POSTS	DOUGLAS FIR-LARCH NO. 1
LEDGERS, STUDS, PLATES, AND PERMANENT LIGHT FRAMING	DOUGLAS FIR-LARCH OR HEM-FIR NO. 2
TOP AND BOTTOM PLATES AT BEARING WALLS	DOUGLAS FIR-LARCH CONSTRUCTION GRADE
2X OR 3X TONGUE AND GROOVE DECKING	DOUGLAS FIR-LARCH SELECTED GRADE

4. ROOF SHEATHING SHALL BE 5/8" CDX NAIL RATED PLYWOOD, BRAN 3076 A/R RATED PER PS 101 (NO SUBSTITUTION ACCEPTED). SHEATHING SHALL BE ATTACHED TO SUPPORTING MEMBERS WITH 10D NAILS AT 6" C/C AT PANEL EDGES, BLOCKING LINES, DRAG STRIPS, DIAPHRAGM BOUNDARIES AND OVER EXTERIOR WALLS AND SHEAR WALLS. AT 12" C/C IN PANEL FIELD, NO DIAPHRAGM REQUIRED. SHEATHING PLANS SHALL BE LAID IN STAGGERED PATTERN WITH LONG DIRECTION PLACED PERPENDICULAR TO SUPPORTS. PROVIDE 1/8" GAP BETWEEN ALL ADJUTING PANEL EDGES.

5. PANEL SHEATHING SHALL BE 3/4" TONGUE AND GROOVE CDX PLYWOOD, BRAN 4020 A/R RATED PER PS 143 (NO SUBSTITUTION ACCEPTED). SHEATHING SHALL BE ATTACHED TO SUPPORTING MEMBERS WITH 10D NAILS AT 6" C/C AT PANEL EDGES, BLOCKING LINES, DRAG STRIPS, DIAPHRAGM BOUNDARIES AND OVER EXTERIOR WALLS AND SHEAR WALLS AND AT 12" C/C IN PANEL FIELD, NO DIAPHRAGM REQUIRED. SHEATHING PLANS SHALL BE LAID IN STAGGERED PATTERN WITH LONG DIRECTION PLACED PERPENDICULAR TO SUPPORTS. PROVIDE 1/8" GAP BETWEEN ALL ADJUTING PANEL EDGES.

6. TRUSS CONNECTORS CALLED OUT BY LETTERS AND NUMBERS SHALL BE BY SYMPSON STRONG-TIE COMPANY. METAL PLATE CONNECTORS SHALL USE FASTENERS SPECIFIED BY THE MANUFACTURER. EQUIVALENT CONNECTORS BY OTHER MANUFACTURERS WITH 20 YEAR REPORTS MAY BE SUBSTITUTED. ALL TRUSS BRACING SHALL BE WITH AFFICABLE EVALUATION REPORTS MUST BE SUBMITTED TO THE ENGINEER OF RECORD FOR APPROVAL PRIOR TO USE.

7. ALL METAL FASTENERS IN CONTACT WITH TREATED WOOD SHALL BE GALVANIZED OR STAINLESS STEEL.

8. ALL NAILING REQUIREMENTS LISTED ARE BASED UPON THE USE OF COMMON WOOD (DO NOT SINKERS, BOV, ETC.). ALTERNATIVE NAIL TYPES OF EQUIVALENT DIAMETERS MAY BE SUBSTITUTED WITH PRIOR APPROVAL OF THE ENGINEER OF RECORD.

9. LOAD BEARING STUD WALLS SHALL HAVE TWO STUDS AT THE BEARING POINT OF GIRDER TRUSSES, HIP TRUSSES OR FLOOR GIRDERS UNLESS NOTED OTHERWISE.

10. ALL FRAMED OPENINGS EXCEEDING 6'-0" SHALL HAVE MINIMUM 3 1/2"x8" GLB HEADERS WITH DOUBLE STUD TRIMMER SUPPORTS PLUS A KING STUD AT A MINIMUM. (SEE PLANS)

11. WOOD IN CONTACT WITH CONCRETE OR MASONRY THAT IS IN DIRECT CONTACT WITH EARTH OR WITHIN 6" OF EXPOSED SOIL SHALL BE PRESURE TREATED, PER BOC SECTION 2304.1.

12. WOOD DESIGNATED AS TREATED SHALL BE PRESURE TREATED IN ACCORDANCE WITH AWPFA STANDARD C2.

13. ALL BOLTS IN WOOD MEMBERS SHALL CONFORM TO ASTM A307. PROVIDE WASHERS UNDER THE HEADS AND NUTS OF ALL BOLTS AND LAG SCREWS BEARING ON WOOD.

14. AT STUD WALLS UNLESS NOTED OTHERWISE SHALL BE 2x4 at 16 inches C/C at INTERIOR WALLS and 2x6 at 16 inches C/C at EXTERIOR WALLS.

15. WOOD STUD WALLS SHALL HAVE LOWER WOOD PLATE ATTACHING TO WOOD FRAMING BELOW WITH 16d NAILS AT 6 inches C/C STAGGERED OR BOLTED TO CONCRETE WITH 5/8" NIN DIAMETER ANCHOR RODS AT 6'-0" C/C UNLESS NOTED OTHERWISE ON THE PLANS. ALL ANCHOR RODS SHALL HAVE 3x3x20.25 HPI NITE WASHERS AND A MINIMUM EMBEDMENT OF 1 INCHES OF CONCRETE.

16. PROVIDE SLOD BLOCKING UNDER ALL BEARING WALLS ABOVE.

17. PROVIDE DOUBLE JOISTS UNDER ALL PARALLEL PARTITIONS THAT EXTEND OVER MORE THAN HALF THE JOIST LENGTH. PROVIDE DOUBLE JOISTS EACH SIDE OF ALL OPENINGS IN FLOORS AND ROOFS UNLESS DETAILED OTHERWISE. COORDINATE SIZE AND LOCATION OF ALL OPENINGS WITH ARCHITECTURAL AND MECHANICAL DRAWINGS.

18. PROVIDE CONTINUOUS SOLID BLOCKING AT MID-HEIGHT OF ALL STUD WALLS OVER 10'-0" IN HEIGHT.

19. CANTER ALL GULLANT ROOF BEAMS TO A 2000 FOOT RADIUS UNLESS NOTED OTHERWISE.

LAMINATED VENEER LUMBER (LVL)

1. LAMINATED VENEER LUMBER (LVL) SHALL BE MANUFACTURED UNDER A PROCESSE APPROVED BY THE NATIONAL RESEARCH BOARD. EACH PIECE SHALL BEAR A STAMP STAMPING NOTING THE NAME AND PLANT NUMBER OF THE MANUFACTURER, THE GRADE, THE NATIONAL RESEARCH BOARD NUMBER, AND THE QUALITY CONTROL AGENCY.

2. ALL LAMINATED VENEER LUMBER SHALL BE MANUFACTURED IN ACCORDANCE WITH ICC-ES ESR-4978 USING DOUGLAS FIR VENEER GLUED WITH A WATERPROOF ADHESIVE MEETING THE REQUIREMENTS OF ASTM D3999 WITH ALL GRAIN PARALLEL WITH THE LENGTH OF THE MEMBER.

3. ALL LAMINATED VENEER LUMBER (LVL) SHALL BE WESTERN SPECIES, GRADE 1&E, Fx2400 PSI, F_v = 285 PSI.

PREFABRICATED CONNECTOR PLATE WOOD ROOF TRUSSES

THE CONTRACTOR IS RESPONSIBLE FOR THE DESIGN OF PREFABRICATED CONNECTOR PLATE WOOD ROOF TRUSSES. ROOF TRUSSES SHALL BE PROVIDED TO COMPLETE THE ROOF FRAMING FROM THE ROOF SHEATHING TO THE SUPPORTING ELEMENTS BELOW.

THESE TRUSSES SHALL BE DESIGNED BY THE MANUFACTURER IN ACCORDANCE WITH THE DESIGN SPECIFICATION FOR METAL PLATE CONNECTED WOOD TRUSSES, BY THE NATIONAL RESEARCH BOARD. THE DESIGN SHALL BE SUBMITTED TO THE ENGINEER OF RECORD FOR SHAPES, BEARING POINTS, GIRDER TRUSSES, INTERSECTIONS, HIPS, VALLEYS, ETC. SHOWN ON THE DRAWINGS.

2. PRE-ENGINEERED TRUSS SHOP DRAWINGS SUBMITTALS SHALL INCLUDE THE FOLLOWING:

- KEY PLAN SHOWING EACH TRUSS
- INDIVIDUAL TRUSS DESIGNS STAMPED BY A PROFESSIONAL ENGINEER OF THE STATE WHERE THE TRUSSES ARE TO BE INSTALLED.
- PERMANENT BRACING REQUIREMENTS INCLUDING PLACEMENT AND CONNECTION DETAILS STAMPED BY A PROFESSIONAL ENGINEER LICENSED IN THE STATE WHERE THE TRUSSES ARE TO BE INSTALLED.
- TRUSS DRAWINGS SHALL SPECIFY ALL TRUSS-TO-TRUSS CONNECTIONS AND SUPPLEMENTAL HARDWARE TO MEET THE REQUIREMENTS OF THE PLAN.
- WHERE TRUSSES ARE NOT PROVIDED TO LOADS THE TRUSS SYSTEM.
- OVERLAPPING MEMBERS AND THEIR CONNECTIONS SHALL BE UNDER THE DIRECTION OF THE TRUSS DESIGNER IN ORDER TO PROVIDE LOADING CONDITIONS CONSISTENT WITH THE DESIGNING OF THE TRUSSES. THE TRUSS SHOP DRAWINGS INCLUDE OVERLAPPING DETAILS WITH THE PRE-ENGINEERED TRUSS PACKAGE.

3. TRUSS MANUFACTURER SHALL VERIFY TRUSS BEARING CAPACITY ON HEM-FIR PLATES. THE TRUSS MANUFACTURER SHALL PROVIDE CONNECTION HARDWARE TO CARRY ALL LOADS TO THE LOAD-CARRYING MEMBER WHERE REQUIRED.

4. ALL PERMANENT BRACING REQUIRED FOR THE STABILITY OF THE TRUSS ELEMENTS UNDER GRAVITY LOADS AND IN PLACE DRAG LOADS SHALL BE DESIGNED BY THE TRUSS MANUFACTURER, WHERE THE TOP CHORD IS NOT DIRECTLY ATTACHED TO THE ROOF SHEATHING, THE TRUSS MANUFACTURER SHALL DESIGN AND DIRECT THE PLACEMENT OF ALL PERMANENT BRACING INCLUDING THE CONNECTIONS.

5. TRUSSES TO BE PLACED AT 2'-0" ON CENTER TYPICAL UNLESS SHOWN OTHERWISE. SMALLER SPACINGS MAY BE USED IF REQUIRED BY TRUSS MANUFACTURER. SEE PLANS FOR TRUSS LOCATIONS AND SPANS.

6. TRUSS DESIGN LOADS TO BE AS FOLLOWS:

TOP CHORD LIVE LOAD:	25 PSF
TOP CHORD DEAD LOAD:	0 PSF
BOTTOM CHORD DEAD LOAD:	5 PSF
TOTAL LOAD:	30 PSF
NET UNIFORM LOAD:	5 PSF

7. CONFIGURATION AND SIZE OF WOOD MEMBERS TO BE DETERMINED BY TRUSS MANUFACTURER.

8. TOP CHORD DEAD LOAD SHOWN ABOVE INCLUDES 2 PSF (4 PLF) FOR TRUSS SELF WEIGHT.

9. UNIFORM LOADS INDICATED ABOVE TO BE USED FOR DESIGN OF HIP AND / OR GIRDER TRUSSES AS REQUIRED.

10. MAXIMUM LIVE LOAD DEFLECTION SHALL BE SPAN / 240 FOR ROOF TRUSSES.

11. SEE PLANS, SECTIONS AND SHEAR WALL SCHEDULE FOR SPECIAL REQUIREMENTS FOR END WALL TRUSSES.

12. TRUSSES TO TRUSS CONNECTIONS SHALL BE DESIGNED BY TRUSS MANUFACTURER.

PT 4x4 POSTS W/ 1x COMP SIDING WRAP (7 PLACES)

KITCHEN
8' FLAT CLG

LOUNGE
16'-6" CLG HT
CONC SLAB

ENTRY
CONC SLAB

3) 10'x10' FUTURE OVERHEAD GLASS GARAGE DOORS

4"x4" TROUGH DRAIN W/ GALV STL GRILL

16'-6" CLG HT

BEAM FRAMES SEE DETAIL

3/20x20 FPD SKYLIGHTS

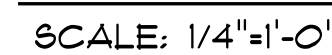
FUTURE BASE CABINET PUMP FOR SINK

3/26x34 FPD OVER (SEE ELEV)

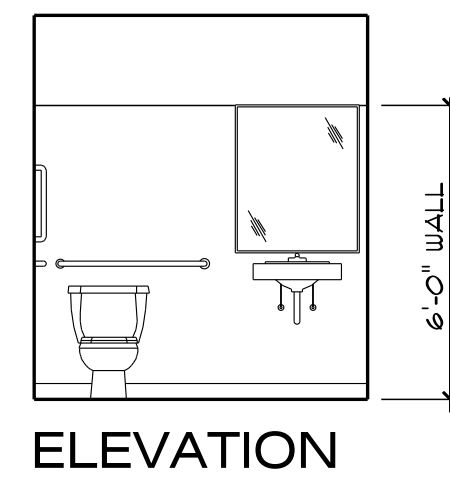
NOTE:
PROVIDE 6x6 HEADER ABOVE ALL EXTERIOR DOOR & WINDOW OPENINGS UNLESS NOTED OTHERWISE ON PLAN

PLANS CONT

1	EXTERIOR ELEVATIONS, FLOOR PLAN, KITCHEN + GATE ELEV8, GENERAL NOTES
2	FOUNDATION PLAN, ROOF FRAME PLAN, TIMBER FRAME, FND + ROOF DETAILS
3	SECTIONS, GABLE WALL FRAME, TYP WALL FRAMING DETAILS, NAILING SCHEDULE
4	PORTAL FRAME ELEVATION, MISC FND + FRAMING DETAILS, GEN NOTES



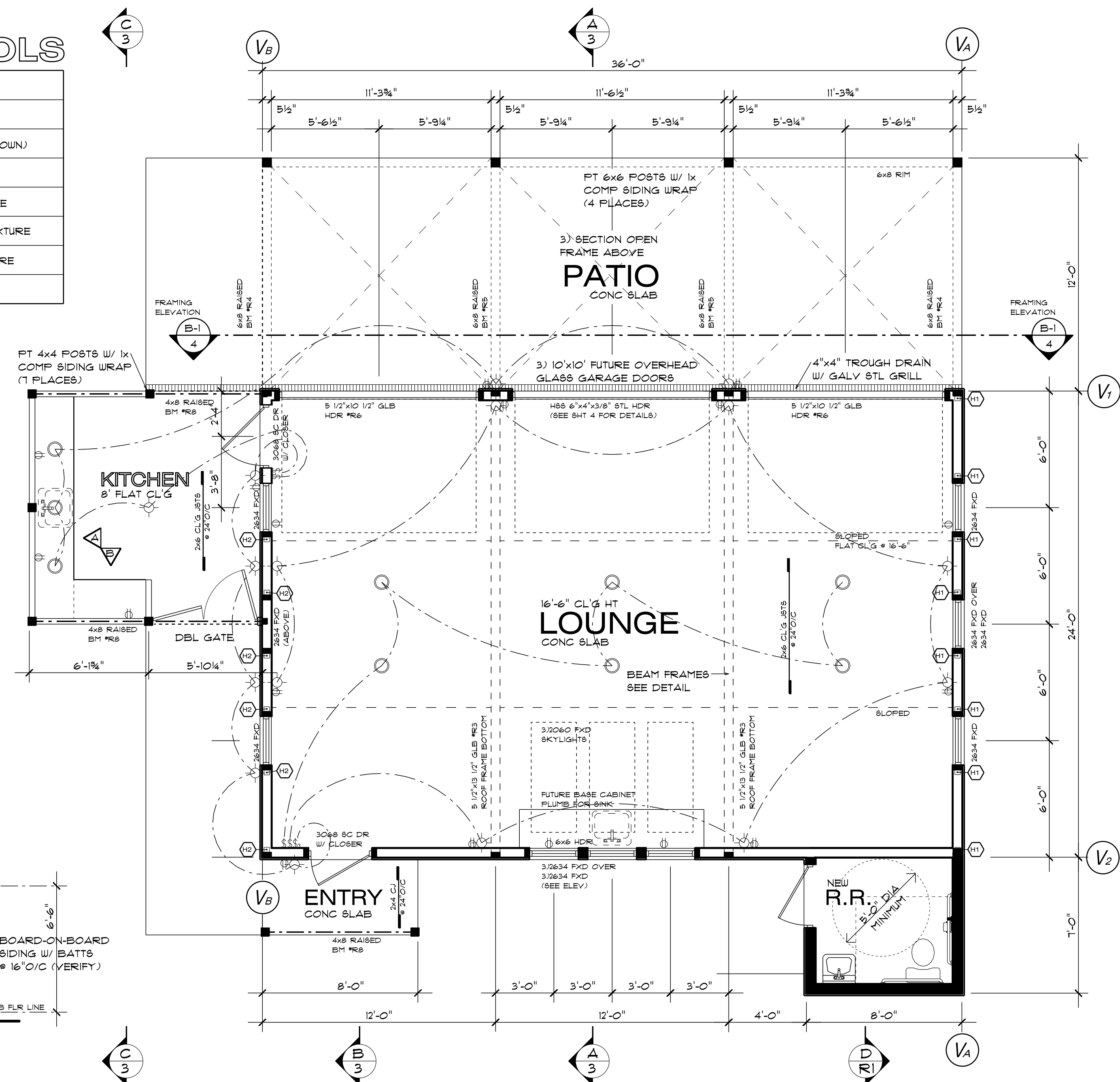
	HEADER
	BEAM (RAISED OR HIDDEN)
	STD LIGHT SWITCH (3-WAY SHOWN)
	STD WALL OUTLET
	WALL SCONCE LIGHT FIXTURE
	STD CL'G MOUNTED LIGHT FIXTURE
	RECESSED 'CAN' LIGHT FIXTURE
	KITCHEN BENCH ELEVS



SCALE: 1/4"=1'-0"

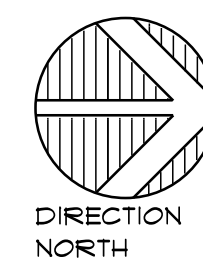


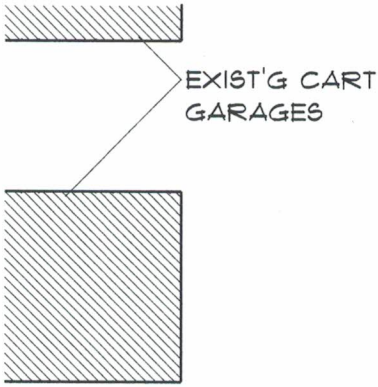
SCALE: 1/4"=1'-0"



SCALE: 1/4"=1'-0"

920 SQ FT





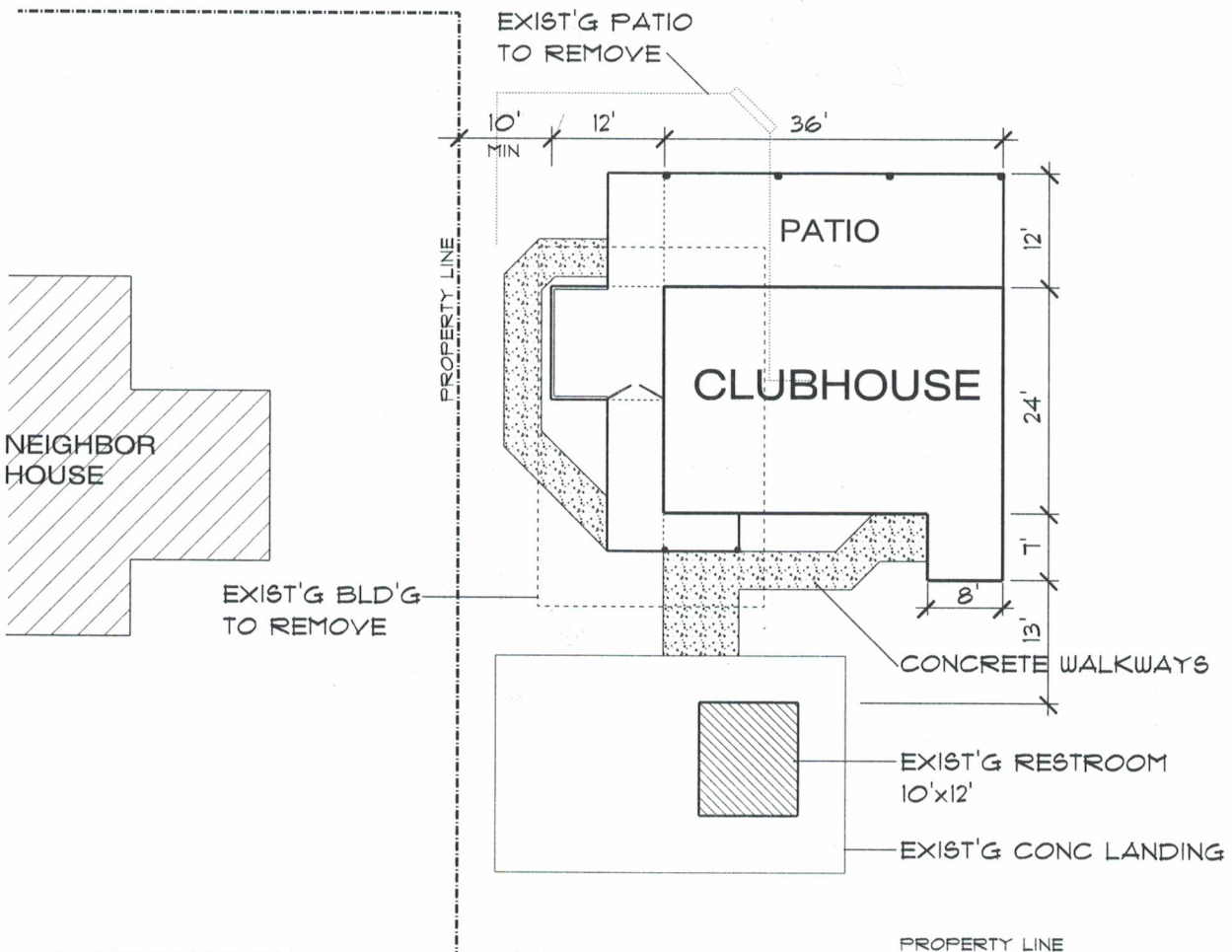
SITE

SCALE: 1"=20'



CONDON GOLF COURSE

VERNON GREY DESIGN
SITE PLAN 11/27/24



Construction Bid

Rutherford Construction, LLC



OWNER INFORMATION

Name: City of Condon
PO Box 445
Condon, OR 97823

Job address: 525 N Lincoln St.
Condon Golf Course
Clubhouse Project

CONTRACTOR INFORMATION

Company: [Rutherford Construction, LLC](#)

License: #200287

Address: 46012 Stone Cabin Road

City, State ZIP: Fossil, OR 97830

541-460-8127

Email: travisrutherford9@gmail.com
aaruth@gmail.com (office)

Project Name: CHbathroom2024

SCOPE OF WORK

12/1/2024

Rutherford Construction to provide material and labor to construct a bathroom addition to add to the original contract as required by Building Codes for the Condon Golf Course Clubhouse according to the plans prepared by Vernon Grey, revised 11/26/2024 with the addition of an in wall electric heat source and blow out plumbing valves for winterization, pdf files provided by City of Condon, and as per the job description and material specifications provided. Rutherford Construction has secured a Public Utilities bond (Bond # 67037317). The City of Condon to pay for all required permits.

COMPANY PROPOSAL

All material is guaranteed to be as specified, and the above work to be performed in accordance with the drawings and specifications submitted for the above work and completed in a substantial workmanlike manner for the sum of : **\$56,000** with payments to be as follows: **\$36,000** down payment with balance to be paid upon completion of work.

Submitted by (Company Representative)

Date

OWNER ACCEPTANCE

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payments will be made as outlined above. Contractor has provided owner or authorized representative with copies of lein notices as required by the State of Oregon: _____ (initial)

Submitted by (home owner or authorized representative)

Date



CITY OF CONDON
Gilliam County, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2024



436 1st Avenue W • PO Box 1072
Albany, Oregon 97321 • (541) 223-5555

CITY OF CONDON
Gilliam County, Oregon

CITY OFFICIALS

June 30, 2024

MAYOR

Jim Hassing
PO Box 462
Condon, Oregon 97823

CITY COUNCIL

Tom Fatland

Dustan Hall

Donald Jamieson

Jeremy Kirby

Dawn Parm

Jan Stinchfield

*All councilors receive mail at the City's address below.

CITY ADMINISTRATOR

Kathryn Greiner
128 S. Main Street
Condon, Oregon 97823

CITY OF CONDON
Gilliam County, Oregon

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

The Honorable Jim Hassing, Mayor, and Members of the City Council
City of Condon
Condon, Oregon 97823

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the remaining fund information of the City of Condon, Gilliam County, Oregon 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 auditing standards generally accepted in the United States of America and the standards applicable to the 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Condon, Gilliam County, Oregon, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As described in the notes to the financial statements, in the year ended June 30, 2024, the City adopted new accounting guidance: GASB Statement No. 100, *Accounting Changes and Error Corrections*. Our opinions are not modified with respect to this matter.

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 misstatements, 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 the City of Condon's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the 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 the City of Condon, Gilliam County, Oregon's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Condon, Gilliam County, Oregon's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedules of the City's proportionate share of the net pension liability and City contributions, and the budgetary comparison information on pages 5 through 11, and 54 through 57, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the management's discussion and analysis and the schedules of the City's proportionate share of the net pension liability and City contributions 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 management's discussion and analysis and the schedules of the City's proportionate share of the net pension liability and City contributions because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information is the responsibility of management and is derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The budgetary comparison 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Condon, Gilliam County, Oregon's basic financial statements. The accompanying combining and individual fund financial statements, if applicable, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such 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.

The 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 individual fund financial statements, if applicable, 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 financial schedules but does not include the basic financial statements and our auditor's 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2024, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 the City of Condon's internal control over financial reporting and compliance.

Other Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated November 25, 2024 on our tests of the City's compliance with certain provisions of laws and regulations 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.

Accuity, LLC

By: 

Glen O. Kearns, CPA

Albany, Oregon
November 25, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF CONDON
Gilliam County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

As management of the City of Condon, Gilliam County, Oregon, we offer readers this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2024. It should be read in conjunction with the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2024, total net position of the City of Condon amounted to \$12,105,570. Of this amount, \$6,207,394 was invested in capital assets, net of related debt. The remaining balance included \$1,215,336 restricted for various purposes, and \$4,682,840 of unrestricted net position.
- The City's total net position increased by \$1,200,086 during the current fiscal year.
- The City's total revenues of \$2,847,402 exceeded total expenditures of \$1,647,316 by \$1,200,086.
- At June 30, 2024, the City's governmental funds reported combined fund balances of \$5,733,418.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City of Condon's basic financial statements. The City's basic financial statements are comprised of 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 the City's finances in a manner similar to a private-sector business.

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

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

CITY OF CONDON
Gilliam County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

The government-wide financial statements can be found on pages 12 and 13 of this report.

Fund Financial Statements

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of the City of Condon can be divided into two categories: governmental funds and proprietary funds.

□ **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of available resources, as well as on the balances of available resources at the end of the fiscal year. Such information may be useful in evaluating the City'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 City's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains 14 individual governmental funds. Information is presented separately in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, State Street, Development Grant, Equipment Reserve, Water Improvement, and Wastewater Improvement Funds, all of which are considered to be major governmental funds. Data from the nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

CITY OF CONDON
Gilliam County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

The City of Condon adopts an annual appropriated budget for all of its funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets.

The basic governmental fund financial statements can be found on pages 14 through 18 of this report.

□ **Proprietary Funds**

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The City maintains two enterprise funds.

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses the enterprise funds to account for its water and sewer utility operations.

The basic proprietary fund financial statements can be found on pages 19 through 23 of this report.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the financial data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 24 through 53 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, which includes the schedules of the City's proportionate share of the net pension liability and City contributions, and the budgetary comparison information for the General, State Street, and Development Grant Funds. This required supplementary information can be found on pages 54 through 57 of this report.

The combining statements, in connection with nonmajor governmental and proprietary funds, are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 58 through 72 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. At June 30, 2024, the City's assets exceeded liabilities by \$12,105,570.

CITY OF CONDON
Gilliam County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

A large portion of the City's net position reflects its investment in capital assets (e.g., land, buildings, and equipment) less any related debt used to acquire those assets that is still outstanding. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City's Net Position

The City's net position increased by \$1,200,086 during the current fiscal year. This increase is primarily due to an increase in grant revenues. Condensed statement of net position information is shown below.

Condensed Statement of Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Assets						
Current assets	\$ 4,580,326	\$ 4,600,492	\$ 550,262	\$ 574,911	\$ 5,130,588	\$ 5,175,403
Restricted assets	1,164,045	803,861	52,601	52,806	1,216,646	856,667
Net capital assets	<u>3,870,830</u>	<u>3,284,231</u>	<u>3,039,418</u>	<u>3,040,237</u>	<u>6,910,248</u>	<u>6,324,468</u>
Total assets	<u>9,615,201</u>	<u>8,688,584</u>	<u>3,642,281</u>	<u>3,667,954</u>	<u>13,257,482</u>	<u>12,356,538</u>
Deferred outflows of resources	<u>86,302</u>	<u>90,478</u>	<u>86,302</u>	<u>90,478</u>	<u>172,604</u>	<u>180,956</u>
Liabilities						
Current liabilities	92,959	365,901	137,533	126,406	230,492	492,307
Noncurrent liabilities	<u>553,839</u>	<u>543,427</u>	<u>490,995</u>	<u>471,527</u>	<u>1,044,834</u>	<u>1,014,954</u>
Total liabilities	<u>646,798</u>	<u>909,328</u>	<u>628,528</u>	<u>597,933</u>	<u>1,275,326</u>	<u>1,507,261</u>
Deferred inflows of resources	<u>24,596</u>	<u>62,375</u>	<u>24,594</u>	<u>62,374</u>	<u>49,190</u>	<u>124,749</u>
Net position						
Net investment in capital assets	3,483,453	2,878,997	2,723,941	2,715,548	6,207,394	5,594,545
Restricted	1,071,694	661,391	52,601	52,806	1,124,295	714,197
Unrestricted	<u>4,383,921</u>	<u>4,266,971</u>	<u>298,919</u>	<u>329,771</u>	<u>4,682,840</u>	<u>4,596,742</u>
Total net position	<u>\$ 8,939,068</u>	<u>\$ 7,807,359</u>	<u>\$ 3,075,461</u>	<u>\$ 3,098,125</u>	<u>\$12,014,529</u>	<u>\$10,905,484</u>

CITY OF CONDON
Gilliam County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

City's Changes in Net Position

The condensed statement of activities information shown below explains changes in net position.

Changes in Net Position						
	Governmental Activities		Business-Type Activities		Totals	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Program revenues						
Charges for services	\$ 58,708	\$ 313,184	\$ 482,583	\$ 486,935	\$ 541,291	\$ 800,119
Operating grants and contributions	92,348	59,964	-	-	92,348	59,964
Capital grants and contributions	639,271	289,669	-	-	639,271	289,669
Total program revenues	<u>790,327</u>	<u>662,817</u>	<u>482,583</u>	<u>486,935</u>	<u>1,272,910</u>	<u>1,149,752</u>
General revenues						
Taxes	395,840	386,978	-	-	395,840	386,978
Investment earnings	209,368	118,685	27,184	17,070	236,552	135,755
Other	397,100	373,723	-	-	397,100	373,723
Total general revenues	<u>1,002,308</u>	<u>879,386</u>	<u>27,184</u>	<u>17,070</u>	<u>1,029,492</u>	<u>896,456</u>
Total revenues	<u>1,792,635</u>	<u>1,542,203</u>	<u>509,767</u>	<u>504,005</u>	<u>2,302,402</u>	<u>2,046,208</u>
Program expenses						
General government	366,675	377,638	-	-	366,675	377,638
Public safety	42,530	40,195	-	-	42,530	40,195
Highways and streets	68,953	135,228	-	-	68,953	135,228
Culture and recreation	202,398	188,359	-	-	202,398	188,359
Contributed capital	-	469,885	-	-	-	469,885
Unallocated depreciation	213,527	342,497	-	-	213,527	342,497
Water	-	-	362,945	345,620	362,945	345,620
Sewer	-	-	390,288	430,553	390,288	430,553
Total program expenses	<u>894,083</u>	<u>1,553,802</u>	<u>753,233</u>	<u>776,173</u>	<u>1,647,316</u>	<u>2,329,975</u>
Capital contributions	545,000	-	-	-	545,000	-
Transfers	<u>(220,802)</u>	<u>(181,445)</u>	<u>220,802</u>	<u>181,445</u>	<u>-</u>	<u>-</u>
Change in net position	1,222,750	(193,044)	(22,664)	(90,723)	1,200,086	(283,767)
Net position - beginning	<u>7,807,359</u>	<u>8,000,403</u>	<u>3,098,125</u>	<u>3,188,848</u>	<u>10,905,484</u>	<u>11,189,251</u>
Net position - ending	<u>\$ 9,030,109</u>	<u>\$ 7,807,359</u>	<u>\$ 3,075,461</u>	<u>\$ 3,098,125</u>	<u>\$ 12,105,570</u>	<u>\$ 10,905,484</u>

CITY OF CONDON
Gilliam County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

Governmental Funds

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

At the end of the current fiscal year, the City's governmental funds reported combined fund balances of \$5,733,418. Of this amount, \$813,136 constitutes unassigned fund balance, which is available for spending at the City's discretion.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, total fund balance of the General Fund was \$857,343. Of this amount, \$813,136 constitutes unassigned fund balance.

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Total net position of the proprietary funds amounted to \$3,075,461 at year-end. Of this amount, \$2,723,941 was invested in capital assets, net of related debt. The remaining balance included \$52,601 restricted for customer deposits and \$298,919 of unrestricted net position.

BUDGETARY HIGHLIGHTS

Budget amounts shown in the financial statements reflect the original budget amounts.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City's investment in capital assets for its governmental activities and business-type activities as of June 30, 2024 amounted to \$3,870,830 and \$3,039,418 net of accumulated depreciation, respectively. This investment in capital assets includes land, buildings and structures, equipment and vehicles, land improvements, and infrastructure. The total depreciation expense related to the City's investment in capital assets for its governmental activities and business-type activities during the current fiscal year was \$213,527 and \$260,847, respectively.

Additional information on the City's capital assets can be found on pages 37 through 39 of this report.

CITY OF CONDON
Gilliam County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

Long-Term Liabilities

At the end of the current fiscal year, the City had total debt outstanding in the governmental and business-type activities of \$387,377 and \$315,477, respectively. This amount is comprised of general obligation bonds and revenue bonds. The City's total debt decreased in the governmental and business-type activities by \$17,857 and \$9,212, respectively, during the current fiscal year. Additional information on the City's long-term liabilities can be found on pages 39 through 41 of this report.

KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE

At the time these financial statements were prepared and audited, the City was aware of the following circumstances that could affect its future financial health:

- The City continues to operate the Condon School District swimming pool with the financial support of Gilliam County. The golf course clubhouse has been demolished and the construction of contract has been awarded to build a new clubhouse. Construction is anticipated to be completed by December 31, 2024.
- The City continues to work with community partners on workforce housing solutions. On the Ballfield Housing Development, two homes have been completed and occupied, and plans have been approved for 10 rental units on three lots. The City completed a design of the Fairway Housing project that if developed, will add an additional 40 home sites.

All of these factors were considered in preparing the City's budget for the fiscal year 2024-2025.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances for all those with an interest. Questions concerning any of the information provided in the report or requests for additional information should be addressed to the City Administrator at the following address: P.O. Box 129, Condon, Oregon 97823.

BASIC FINANCIAL STATEMENTS

CITY OF CONDON
Gilliam County, Oregon
STATEMENT OF NET POSITION

June 30, 2024

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets			
Cash and cash equivalents	\$ 4,219,524	\$ 503,825	\$ 4,723,349
Accounts receivable	354,515	43,731	398,246
Prepaid expenses	6,287	2,706	8,993
Total current assets	<u>4,580,326</u>	<u>550,262</u>	<u>5,130,588</u>
Restricted assets			
Cash and cash equivalents	1,164,045	52,601	1,216,646
Capital assets not being depreciated	87,580	171,809	259,389
Capital assets being depreciated, net	3,783,250	2,867,609	6,650,859
Total assets	<u>9,615,201</u>	<u>3,642,281</u>	<u>13,257,482</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>86,302</u>	<u>86,302</u>	<u>172,604</u>
LIABILITIES			
Current liabilities			
Accounts payable	7,788	1,057	8,845
Accrued interest	7,927	6,024	13,951
Compensated absences	55,419	91,258	146,677
Customer deposits	-	29,590	29,590
Unearned revenues - golf course	3,165	-	3,165
Long-term debt, current portion	18,660	9,604	28,264
Total current liabilities	<u>92,959</u>	<u>137,533</u>	<u>230,492</u>
Noncurrent liabilities			
Net pension liability	185,122	185,122	370,244
Long-term debt, less current portion	368,717	305,873	674,590
Total liabilities	<u>646,798</u>	<u>628,528</u>	<u>1,275,326</u>
DEFERRED INFLOWS OF RESOURCES	<u>24,596</u>	<u>24,594</u>	<u>49,190</u>
NET POSITION			
Net investment in capital assets	3,483,453	2,723,941	6,207,394
Restricted for:			
Land conservation and development	997,554	-	997,554
Highways and streets	91,041	-	91,041
Tourism	41,466	-	41,466
Debt service	32,674	23,011	55,685
Customer deposits	-	29,590	29,590
Unrestricted	4,383,921	298,919	4,682,840
Total net position	<u>\$ 9,030,109</u>	<u>\$ 3,075,461</u>	<u>\$ 12,105,570</u>

The accompanying notes are an integral part of these financial statements.

CITY OF CONDON
Gilliam County, Oregon

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2024

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Operating		Capital	Governmental Activities	Business-Type Activities	Totals
		Charges for Services	Grants and Contributions	Grants and Contributions			
Governmental activities							
General government	\$366,675	\$ 13,562	\$ -	\$ -	\$ (353,113)	\$ -	\$ (353,113)
Public safety	42,530	-	-	-	(42,530)	-	(42,530)
Highways and streets	68,953	-	-	380,511	311,558	-	311,558
Culture and recreation	202,398	45,146	92,348	258,760	193,856	-	193,856
Unallocated deprec.	<u>213,527</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(213,527)</u>	<u>-</u>	<u>(213,527)</u>
Total governmental activities	<u>\$894,083</u>	<u>\$ 58,708</u>	<u>\$ 92,348</u>	<u>\$ 639,271</u>	<u>(103,756)</u>	<u>-</u>	<u>(103,756)</u>
Business-type activities							
Water	\$362,945	\$ 220,618	\$ -	\$ -	-	(142,327)	(142,327)
Sewer	<u>390,288</u>	<u>261,965</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(128,323)</u>	<u>(128,323)</u>
Total business-type activities	<u>\$753,233</u>	<u>\$ 482,583</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(270,650)</u>	<u>(270,650)</u>
General revenues							
Property taxes					305,448	-	305,448
Transient lodging tax					16,104	-	16,104
State highway tax					58,207	-	58,207
Liquor and cigarette taxes					16,081	-	16,081
Franchise fees					331,814	-	331,814
Intergovernmental					6,912	-	6,912
Investment earnings					209,368	27,184	236,552
Miscellaneous					<u>58,374</u>	<u>-</u>	<u>58,374</u>
Total general revenues					<u>1,002,308</u>	<u>27,184</u>	<u>1,029,492</u>
Capital contributed					545,000	-	545,000
Transfers					<u>(220,802)</u>	<u>220,802</u>	<u>-</u>
Change in net position					1,222,750	(22,664)	1,200,086
Net position - beginning					<u>7,807,359</u>	<u>3,098,125</u>	<u>10,905,484</u>
Net position - ending					<u>\$ 9,030,109</u>	<u>\$ 3,075,461</u>	<u>\$ 12,105,570</u>

The accompanying notes are an integral part of these financial statements.

CITY OF CONDON
Gilliam County, Oregon

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2024

		Special Revenue		Capital Projects				
	General	State	Development	Equipment	Water	Wastewater	Nonmajor	Total
	Fund	Street	Grant	Reserve	Improvement	Improvement	Governmental	Governmental
	Fund	Fund	Fund	Fund	Fund	Fund	Funds	Funds
ASSETS								
Cash and cash equivalents	\$ 506,925	\$ 91,041	\$ 998,864	\$ 734,213	\$ 874,604	\$ 522,419	\$ 1,655,503	\$ 5,383,569
Accounts receivable	352,902	-	-	-	-	-	1,613	354,515
Prepaid expenses	2,923	-	-	-	414	-	2,950	6,287
Total assets	<u>\$ 862,750</u>	<u>\$ 91,041</u>	<u>\$ 998,864</u>	<u>\$ 734,213</u>	<u>\$ 875,018</u>	<u>\$ 522,419</u>	<u>\$ 1,660,066</u>	<u>\$ 5,744,371</u>
LIABILITIES								
Accounts payable	\$ 2,242	\$ -	\$ 1,310	\$ -	\$ 4,235	\$ -	\$ 1	\$ 7,788
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - Golf course revenue	3,165	-	-	-	-	-	-	3,165
FUND BALANCES								
Nonspendable	2,923	-	-	-	414	-	2,950	6,287
Restricted	-	91,041	997,554	-	-	-	74,140	1,162,735
Committed	41,284	-	-	734,213	870,369	522,419	1,582,975	3,751,260
Unassigned	813,136	-	-	-	-	-	-	813,136
Total fund balances	<u>857,343</u>	<u>91,041</u>	<u>997,554</u>	<u>734,213</u>	<u>870,783</u>	<u>522,419</u>	<u>1,660,065</u>	<u>5,733,418</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 862,750</u>	<u>\$ 91,041</u>	<u>\$ 998,864</u>	<u>\$ 734,213</u>	<u>\$ 875,018</u>	<u>\$ 522,419</u>	<u>\$ 1,660,066</u>	<u>\$ 5,744,371</u>

The accompanying notes are an integral part of these financial statements.

CITY OF CONDON
Gilliam County, Oregon

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES

June 30, 2024

Total fund balances		\$ 5,733,418
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Capital assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds:

Cost	6,202,150	
Accumulated depreciation	<u>(2,331,320)</u>	3,870,830

Accounts relating to the City's proportionate share of net pension liability or assets for the Oregon Public Employees Retirement System (PERS) are not reported in governmental fund statements. In the governmental fund statements, pension expense is recognized when due. The amounts consist of:

Deferred outflows of resources relating to pension expense	86,302	
Deferred inflows of resources relating to return on pension assets	(24,596)	
Net pension asset (liability)	<u>(185,122)</u>	(123,416)

Long-term liabilities are not due or payable in the current period and are therefore not reported in the governmental funds. Interest on long-term debt is not accrued in the governmental funds, but rather, is recognized as an expenditure when due. These liabilities consist of:

Accrued interest	(7,927)	
Compensated absences	(55,419)	
Loans payable	<u>(387,377)</u>	<u>(450,723)</u>

Net position of governmental activities		\$ <u>9,030,109</u>
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The accompanying notes are an integral part of these financial statements.

CITY OF CONDON
Gilliam County, Oregon

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2024

		Special Revenue		Capital Projects				
	General	State	Development	Equipment	Water	Wastewater	Nonmajor	Total
	Fund	Street	Grant	Reserve	Improvement	Improvement	Governmental	Governmental
	Fund	Fund	Fund	Fund	Fund	Fund	Funds	Funds
REVENUES								
Property taxes	\$ 281,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,643	\$ 305,448
State liquor/cigarette taxes	16,081	-	-	-	-	-	-	16,081
Transient lodging taxes	-	-	-	-	-	-	16,104	16,104
Franchise fees	331,814	-	-	-	-	-	-	331,814
Charges for services	-	-	-	-	-	-	5,256	5,256
Licenses, fees, and permits	45,501	-	3,175	-	-	-	-	48,676
Intergovernmental	326,108	58,207	-	-	-	-	6,912	391,227
Grants and contributions	25,000	380,511	-	-	-	-	-	405,511
Rents and leases	4,676	-	-	-	-	-	-	4,676
Investment earnings	52,863	7,590	29,101	32,082	41,619	29,776	67,138	260,169
Miscellaneous	7,673	-	-	-	-	-	-	7,673
Total revenues	<u>1,091,521</u>	<u>446,308</u>	<u>32,276</u>	<u>32,082</u>	<u>41,619</u>	<u>29,776</u>	<u>119,053</u>	<u>1,792,635</u>
EXPENDITURES								
Current								
General government	233,199	-	19,314	-	45,387	-	30,877	328,777
Public safety	42,530	-	-	-	-	-	-	42,530
Highways and streets	-	115,821	-	-	-	-	-	115,821
Culture and recreation	239,662	-	-	-	-	-	19,536	259,198
Debt service	-	-	-	-	-	23,011	36,089	59,100
Capital outlay	-	104,980	-	8,172	172,061	133,286	-	418,499
Total expenditures	<u>515,391</u>	<u>220,801</u>	<u>19,314</u>	<u>8,172</u>	<u>217,448</u>	<u>156,297</u>	<u>86,502</u>	<u>1,223,925</u>

CITY OF CONDON
Gilliam County, Oregon

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2024

(continued)	General Fund	Special Revenue		Capital Projects			Nonmajor Governmental Funds	Total Governmental Funds
		State Street Fund	Development Grant Fund	Equipment Reserve Fund	Water Improvement Fund	Wastewater Improvement Fund		
Excess (deficiency) of revenues over (under) expenditures	<u>576,130</u>	<u>225,507</u>	<u>12,962</u>	<u>23,910</u>	<u>(175,829)</u>	<u>(126,521)</u>	<u>32,551</u>	<u>568,710</u>
OTHER FINANCING								
SOURCES (USES)								
Transfers in	25,000	-	400,000	60,000	200,000	30,000	255,000	970,000
Transfers out	<u>(920,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(920,000)</u>
Total other financing sources (uses)	<u>(895,000)</u>	<u>-</u>	<u>400,000</u>	<u>60,000</u>	<u>200,000</u>	<u>30,000</u>	<u>255,000</u>	<u>50,000</u>
Net change in fund balances	(318,870)	225,507	412,962	83,910	24,171	(96,521)	287,551	618,710
Fund balances - beginning	<u>1,176,213</u>	<u>(134,466)</u>	<u>584,592</u>	<u>650,303</u>	<u>846,612</u>	<u>618,940</u>	<u>1,372,514</u>	<u>5,114,708</u>
Fund balances - ending	<u>\$ 857,343</u>	<u>\$ 91,041</u>	<u>\$ 997,554</u>	<u>\$ 734,213</u>	<u>\$ 870,783</u>	<u>\$ 522,419</u>	<u>\$ 1,660,065</u>	<u>\$ 5,733,418</u>

The accompanying notes are an integral part of these financial statements.

CITY OF CONDON
Gilliam County, Oregon

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2024

Net change in fund balances	\$	618,710
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures; however, in the statement of activities, the costs of these assets are allocated over their estimated useful lives and are reported as depreciation expense.

Expenditures for capital assets	255,126		
Capital contributions received	545,000		
Current year depreciation expense	<u>(213,527)</u>		586,599

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 the governmental funds.

Change in accrued interest	3,180		
Compensated absences	<u>(8,127)</u>		(4,947)

Long-term debt proceeds are reported as other financing sources in the governmental funds. In the statement of net position, however, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position.

Debt principal paid			17,857
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Pension expense or credits that do not meet the measurable and available criteria are not recognized as revenue or expense in the current year in the governmental funds. In the statement of activities, pension expense or credit is recognized when determined to have been accrued.

Pension expense		<u>4,531</u>	
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Change in net position	\$	<u><u>1,222,750</u></u>
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The accompanying notes are an integral part of these financial statements.

CITY OF CONDON
Gilliam County, Oregon

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

June 30, 2024

	Business-Type Activities - Enterprise Funds		
	Water Fund	Sewer Fund	Totals
ASSETS			
Current assets			
Cash and cash equivalents	\$ 219,249	\$ 284,576	\$ 503,825
Accounts receivable	21,376	22,355	43,731
Prepaid expenses	<u>1,353</u>	<u>1,353</u>	<u>2,706</u>
Total current assets	<u>241,978</u>	<u>308,284</u>	<u>550,262</u>
Restricted assets			
Cash and cash equivalents	29,590	23,011	52,601
Capital assets not being depreciated	116,192	55,617	171,809
Capital assets being depreciated, net	<u>1,215,086</u>	<u>1,652,523</u>	<u>2,867,609</u>
Total assets	<u>1,602,846</u>	<u>2,039,435</u>	<u>3,642,281</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>43,151</u>	<u>43,151</u>	<u>86,302</u>
LIABILITIES			
Current liabilities			
Accounts payable	423	634	1,057
Accrued interest	-	6,024	6,024
Compensated absences	42,996	48,262	91,258
Customer deposits	29,590	-	29,590
Long-term debt, current portion	<u>-</u>	<u>9,604</u>	<u>9,604</u>
Total current liabilities	<u>73,009</u>	<u>64,524</u>	<u>137,533</u>
			(continued)

CITY OF CONDON
Gilliam County, Oregon

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

June 30, 2024

(continued)	Business-Type Activities - Enterprise Funds		
	Water Fund	Sewer Fund	Totals
Noncurrent liabilities			
Net pension liability	92,561	92,561	185,122
Long-term debt, less current portion	<u>-</u>	<u>305,873</u>	<u>305,873</u>
Total noncurrent liabilities	<u>92,561</u>	<u>398,434</u>	<u>490,995</u>
Total liabilities	<u>165,570</u>	<u>462,958</u>	<u>628,528</u>
DEFERRED INFLOWS OF RESOURCES	<u>12,297</u>	<u>12,297</u>	<u>24,594</u>
NET POSITION			
Net investment in capital assets	1,331,278	1,392,663	2,723,941
Restricted for customer deposits	29,590	-	29,590
Restricted for debt service	-	23,011	23,011
Unrestricted	<u>107,262</u>	<u>191,657</u>	<u>298,919</u>
Total net position	<u>\$ 1,468,130</u>	<u>\$ 1,607,331</u>	<u>\$ 3,075,461</u>

The accompanying notes are an integral part of these financial statements.

CITY OF CONDON
Gilliam 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		
	Water	Sewer	
	Fund	Fund	Totals
Operating revenues			
Charges for services	\$ 220,618	\$ 261,965	\$ 482,583
Operating expenses			
Personnel services	150,989	159,400	310,389
Materials and services	97,507	84,490	181,997
Depreciation	<u>114,449</u>	<u>146,398</u>	<u>260,847</u>
Total operating expenses	<u>362,945</u>	<u>390,288</u>	<u>753,233</u>
Operating income (loss)	<u>(142,327)</u>	<u>(128,323)</u>	<u>(270,650)</u>
Nonoperating revenues (expenses)			
Investment earnings	<u>11,748</u>	<u>15,436</u>	<u>27,184</u>
Income (loss) before contributions and transfers	(130,579)	(112,887)	(243,466)
Transfers in	155,014	140,788	295,802
Transfers out	<u>(30,000)</u>	<u>(45,000)</u>	<u>(75,000)</u>
Change in net position	(5,565)	(17,099)	(22,664)
Total net position - beginning	<u>1,473,695</u>	<u>1,624,430</u>	<u>3,098,125</u>
Total net position - ending	<u>\$ 1,468,130</u>	<u>\$ 1,607,331</u>	<u>\$ 3,075,461</u>

The accompanying notes are an integral part of these financial statements.

CITY OF CONDON
Gilliam County, Oregon

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended June 30, 2024

	Business-Type Activities - Enterprise Funds		
	Water Fund	Sewer Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	\$ 219,784	\$ 260,762	\$ 480,546
Cash payments for payroll and related costs	(148,735)	(153,786)	(302,521)
Cash payments for operating expenses	<u>(97,708)</u>	<u>(84,187)</u>	<u>(181,895)</u>
Net cash provided (used) by operating activities	<u>(26,659)</u>	<u>22,789</u>	<u>(3,870)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from other funds	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Net cash provided (used) by noncapita financing activities	<u>25,000</u>	<u>-</u>	<u>25,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Transfers to other funds for capital acquisitions	<u>(30,000)</u>	<u>(45,000)</u>	<u>(75,000)</u>
Net cash provided (used) by capital and related financing activities	<u>(30,000)</u>	<u>(45,000)</u>	<u>(75,000)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment earnings	<u>11,748</u>	<u>15,436</u>	<u>27,184</u>
Net increase (decrease) in cash and cash equivalents	(19,911)	(6,775)	(26,686)
Cash and cash equivalents - beginning (including \$29,594 and \$23,011 in the Water and Sewer Funds, respectively, reported in restricted accounts)	<u>268,750</u>	<u>314,362</u>	<u>583,112</u>
Cash and cash equivalents - ending (including \$29,590 and \$23,011 in the Water and Sewer Funds, respectively, reported in restricted accounts)	<u>\$ 248,839</u>	<u>\$ 307,587</u>	<u>\$ 556,426</u>

(continued)

CITY OF CONDON
Gilliam County, Oregon

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended June 30, 2024

(continued)

	Business-Type Activities - Enterprise Funds		
	Water Fund	Sewer Fund	Totals
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (142,327)	\$ (128,323)	\$ (270,650)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	114,449	146,398	260,847
(Increase) decrease in accounts receivable	(629)	(1,203)	(1,832)
(Increase) decrease in deferred outflows of resources	2,088	2,088	4,176
Increase (decrease) in accounts payable	(201)	303	102
Increase (decrease) in compensated absences	4,520	7,880	12,400
Increase (decrease) in customer deposits	(205)	-	(205)
Increase (decrease) in net pension liability	14,536	14,536	29,072
Increase (decrease) in deferred inflows of resources	<u>(18,890)</u>	<u>(18,890)</u>	<u>(37,780)</u>
Net cash provided (used) by operating activities	<u>\$ (26,659)</u>	<u>\$ 22,789</u>	<u>\$ (3,870)</u>

The accompanying notes are an integral part of these financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statements of activities) report information on all of the activities of the City. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support.

B. Reporting Entity

The City of Condon, Oregon was incorporated in 1893. The government of the City consists of an elected mayor and six council members. The mayor serves a two-year term and the council members serve four-year terms. The administrative functions of the City are delegated to individuals who report and are responsible to the Mayor and City Council. The City Administrator is the chief financial officer of the City.

C. Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities incorporate data from governmental funds, while the business-type activities incorporate data from enterprise funds. Separate financial statements are provided for all governmental and proprietary funds. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the government's funds. Separate financial statements for each fund category - governmental and proprietary - 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 nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

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

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

Special Revenue Funds

State Street Fund – The Housing Rehabilitation Revolving Loan Fund accounts for the repayment of no-interest loans for housing rehabilitation funded by a federal community development block grant. The money may only be used for new no-interest loans to qualified homeowners. The City has a contract with Community Action Team, Inc. (CAT) to identify qualified homeowners for possible loans.

Development Grant Fund – The Trust Fund was established in 1997 to account for revenues and expenditures by volunteer groups working under the City’s umbrella, and who have not achieved separate tax-exempt status. The fund is also intended to account for donations for specific projects and to provide a clear accounting for individuals who may be hesitant to donate for fear that their donation might be mixed in with the City’s other general revenues and be overlooked.

Capital Projects Fund

Equipment Reserve Fund – The Equipment Reserve Fund accounts for revenues transferred from the General Fund, sale of surplus property, investment earnings, and carryover. The fund is maintained to address the city hall office space needs when appropriate.

Water Improvement Fund – The Water System Improvement Fund accounts for the receipt and expenditure of financial resources that are generally restricted for use on the City’s water system.

Wastewater Improvement Fund – The Wastewater System Improvement Fund accounts for the receipt and expenditure of financial resources that are generally restricted for use on the City’s sewer system.

The City reports the following major proprietary funds:

Enterprise Funds

Water Fund – The Water Fund accounts for the operation and maintenance of the City’s water system.

Sewer Fund – The Water Fund accounts for the operation and maintenance of the City’s sewer system.

Additionally, the City reports the following nonmajor governmental funds:

Special Revenue Funds

Grade School Facility Fund – The Grade School Facility Fund was established in 2022 to account for revenues and expenditures related to the grade school facility improvement. Primary revenues will be grants.

State Revenue Sharing Fund – The State Revenue Sharing Fund accounts for funds received from the State of Oregon. Expenditures are generally for capital outlay items, administration services and the City’s Main Street Project.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

Transient Tax Fund – The Trust Fund was established in 1997 to account for revenues and expenditures by volunteer groups working under the City’s umbrella, and who have not achieved separate tax-exempt status. The fund is also intended to account for donations for specific projects and to provide a clear accounting for individuals who may be hesitant to donate for fear that their donation might be mixed in with the City’s other general revenues and be overlooked.

Debt Service Fund

Debt Service Fund – The Debt Service Fund accounts for the repayment of the City’s governmental long-term debt. The primary source of revenue is property taxes. The primary use of the revenue is the repayment of principal and interest on long-term debt.

Capital Projects Funds

Sewer Reserve Fund – The Sewer Reserve Fund accounts for the revenue from the City’s timber resources. Proceeds from timber sales benefit the City’s general governmental activities.

Water Equipment Fund – The Water Equipment Reserve Fund accounts for revenues related to system development charges from new residences, private donations, and investment earnings. Expenditures are proposed when a new project is identified.

Sewer Equipment Fund – The Sewer Equipment Reserve Fund, authorized by ORS 294.525, was established by Ordinance 98-06. This fund accounts for revenues transferred from the General Fund for the purchase of vehicles, vehicle equipment, police and emergency medical equipment, and training facilities. Transfers from the General Fund are proposed and based on an updated analysis, determining the amount to be set aside each year for the replacement of all police equipment over time.

Additionally, the City reports the Memorial Hall Fund, as described below, which is presented in the General Fund for financial statement presentation purposes in accordance with GASB Statement No. 54. A budget and actual statement is presented for this fund in accordance with Oregon Budget Law.

Memorial Hall Fund – The Memorial Hall Fund accounts for resources to be used for maintenance and operations of Memorial Hall. The primary source of revenue is transfers from the General Fund.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in the fund financial statements, certain eliminations are made in preparation of the government-wide financial statements.

Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activity column. Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured, such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide 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 when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount received during the period or within the availability period for this revenues source (within 60 days of year-end).

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government. The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

F. Budgetary Basis of Accounting

Annual budgets are adopted on the cash basis of accounting for revenues and the modified accrual basis for expenses. The City budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general, special revenue, capital projects, debt service and enterprise funds.

The City begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The budget is legally adopted by the City Council by resolution prior to the beginning of the City's fiscal year. The council resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personnel services, materials and services, debt service, capital outlay, interfund transfers, and operating contingencies are the levels of control established by the resolution. The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories, and management may revise the detailed line item budgets within appropriation categories.

Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets of less than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the City Council. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the City Council. During the year there were no supplemental budgets. The City does not use encumbrances, and appropriations lapse at year-end.

Budget amounts shown in the financial statements reflect the original budget amounts.

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

1. Cash and Cash Equivalents

The City's cash and cash equivalents are cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

2. Investments

State statutes authorize the City to invest in legally issued general obligations of the United States, the agencies and instrumentalities of the United States and the states of Oregon, Washington, Idaho, or California, certain interest-bearing bonds, time deposit open accounts, certificates of deposit, and savings accounts in banks, mutual savings banks, and savings and loan associations that maintain a head office or a branch in this state in the capacity of a bank, mutual savings bank, or savings and loan association, and share accounts and savings accounts in credit unions in the name of, or for the benefit of, a member of the credit union pursuant to a plan of deferred compensation.

3. Accounts Receivable

Receivables are recorded as revenue when earned. No allowance for uncollectible accounts has been established, as management deems all receivables collectible.

4. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance or repairs that do not add to the value of an asset or materially extend its life are charged to expenditures as incurred and are not capitalized. Major capital outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the City are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Equipment and vehicles	5 - 40
Buildings and improvements	10 - 40
Infrastructure	10 - 40

5. Deferred Outflows/Inflows of Resources (non-pension related)

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

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) 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 government’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

7. Fund Balance Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned, fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority. The city council is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

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Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The city council (council) has by resolution authorized the City Administrator to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget.

Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The City reports fund equity in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance – amounts that are in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by the City itself, using its highest level of decision-making authority (i.e. city council). To be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest-level action to remove or change the constraint.
- Assigned fund balance – amounts that City intends to use for a specific purpose. Intent can be expressed by the board of directors or by an official or body to which the city council delegates authority.
- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

The City has not formally adopted a minimum fund balance policy.

H. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

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I. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes and other intentionally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes attach as an enforceable lien on real property and are levied as of July 1st. The tax levy is divided into two billings: the first billing (mailed on July 1) is an estimate of the current year's levy based on prior year's taxes; the second billing (mailed on January 1) reflects adjustments to the current year's actual levy. The billings are considered past due 15 days after the respective billing date, at which time the applicable property is subject to lien, and penalties and interest are assessed. Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collection to entities levying taxes. Property taxes are levied and become a lien as of July 1 on property values assessed as of June 30. Property taxes are payable in three installments, which are due on November 15, February 15, and May 15.

Uncollected property taxes are shown as assets in the governmental funds. Property taxes collected within approximately 60 days of fiscal year-end are recognized as revenue, while the remaining are recorded as deferred inflows of resources because they are not deemed available to finance operations of the current period.

3. Compensated Absences

Amounts of vested/accumulated vacation and sick leave that are expected to be liquidated with expendable available financial resources are reported as expenditures when paid. Amounts of vested or accumulated leave that are not expected to be liquidated with expendable available financial resources are reported as long-term liabilities on the statement of net position.

4. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oregon Public Employees Retirement System (PERS) and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS.

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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.

5. Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

The City maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Additionally, several funds held separate cash accounts. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances.

Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value.

The City participates in an external investment pool (State of Oregon Local Government Investment Pool). The Pool is not registered with the U.S. Securities and Exchange Commission as an investment company. The State's investment policies are governed by the Oregon Revised Statutes (ORS) and the Oregon Investment Council (OIC). The State Treasurer is the investment officer for the OIC and is responsible for all funds in the State Treasury. These funds are invested exercising reasonable care, skill, and caution. Investments in the Pool are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which established diversification percentages and specifies the types and maturities of investments.

The portion of the external investment pool which belongs to local government investment participants is reported in an Investment Trust Fund in the State's Annual Comprehensive Financial Report (ACFR). A copy of the State's ACFR may be obtained at the Oregon State Treasury, 350 Winter St. N.E., Salem, Oregon 97310-0840.

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Fair Value Measurement

Fair value is defined as the price that would be received to sell an asset or price 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 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 quoted prices for identical investments in active markets.
- *Level 2* – Observable inputs other than quoted market prices; and,
- *Level 3* – Unobservable inputs.

There were no transfers of assets or liabilities among the three levels of the fair value hierarchy for the year ended June 30, 2024.

Fair values of assets measured on a recurring basis at June 30, 2024 are as follows:

Investments	<u>Level 2</u>
Oregon Local Government Investment Pool	<u>\$ 5,745,453</u>

Credit Risk

Oregon statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the Local Government Investment Pool. The City has not adopted a formal policy regarding credit risk; however, investments comply with state statutes.

Investments

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

	<u>Credit Quality Rating</u>	<u>Maturities</u>	<u>Fair Value</u>
Oregon Local Government Investment Pool	Unrated	-	<u>\$ 5,745,453</u>

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Interest Rate Risk

The City does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increases in interest rates.

Concentration of Credit Risk

The City does not have a formal policy that places a limit on the amount that may be invested in any one insurer. 100 percent of the City's investments are in the Oregon Local Government Investment Pool.

Custodial Credit Risk – Investments

This is the risk that, in the event of the failure of a counterparty, the City will not be able to recover the value of its investments that are in the possession of an outside party. The City does not have a policy that limits the amount of investments that can be held by counterparties.

Custodial Credit Risk – Deposits

This is the risk that, in the event of a bank failure, the City's deposits may not be returned. All City deposits not covered by Federal Depository Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon, organized in accordance with ORS 295. The PFCP is a shared liability structure for participating bank depositories. Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities. The City holds accounts at Bank of Eastern Oregon, for which deposits are insured by the FDIC up to \$250,000. At June 30, 2024, the City's had deposits of \$250,000 insured by the FDIC, and \$2,544 collateralized by the PFCP.

Deposits

The City's deposits and investments at June 30, 2024 are as follows:

Checking accounts	\$ 194,542
Total investments	<u>5,745,453</u>
 Total deposits and investments	 <u><u>\$ 5,939,995</u></u>

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Cash and investments by fund:

Governmental activities - unrestricted	
General Fund	\$ 506,925
Equipment Reserve Fund	734,213
Water Improvement Fund	874,604
Wastewater Improvement Fund	522,419
Nonmajor governmental funds	<u>1,581,363</u>
 Total governmental activities - unrestricted	 <u>4,219,524</u>
 Business-type activities - unrestricted	
Water Fund	219,249
Sewer Fund	<u>284,576</u>
 Total business-type activities - unrestricted	 <u>503,825</u>
 Subtotal unrestricted cash and investments	 <u>4,723,349</u>
 Governmental activities - restricted	
State Street Fund	91,041
Development Grant Fund	998,864
Nonmajor governmental funds	<u>74,140</u>
 Total governmental activities - restricted	 <u>1,164,045</u>
 Business-type activities - restricted	
Water Fund	29,590
Sewer Fund	<u>23,011</u>
 Total business-type activities - restricted	 <u>52,601</u>
 Subtotal restricted cash and investments	 <u>1,216,646</u>
 Total cash and investments	 <u><u>\$ 5,939,995</u></u>

Restricted cash is for tourism promotion, street maintenance and development, land conservation, debt service, and utility customer deposits.

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B. Capital Assets

Governmental capital asset activity for the year ended June 30, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land and improvements	\$ 22,500	\$ -	\$ -	\$ 22,500
Construction in progress	360,143	65,078	(360,141)	65,080
Total capital assets not being depreciated	382,643	65,078	(360,141)	87,580
Capital assets being depreciated				
Buildings	1,234,837	-	-	1,234,837
Vehicles and equipment	714,484	14,200	-	728,684
Infrastructure	3,070,060	1,080,989	-	4,151,049
Total capital assets being depreciated	5,019,381	1,095,189	-	6,114,570
Less accumulated depreciation for:				
Buildings	(736,006)	(29,030)	-	(765,036)
Vehicles and equipment	(563,040)	(20,763)	-	(583,803)
Infrastructure	(818,747)	(163,734)	-	(982,481)
Total accumulated depreciation	(2,117,793)	(213,527)	-	(2,331,320)
Total capital assets being depreciated, net	2,901,588	881,662	-	3,783,250
Governmental activities capital assets, net	\$3,284,231	\$ 946,740	\$ (360,141)	\$3,870,830

Governmental capital assets are reported on the statement of net position as follows:

	Capital Assets	Accumulated Depreciation	Net Capital Assets
Governmental activities			
Land and improvements	\$ 22,500	\$ -	\$ 22,500
Construction in progress	65,080	-	65,080
Buildings	1,234,837	(765,036)	469,801
Vehicles and equipment	728,684	(583,803)	144,881
Infrastructure	4,151,049	(982,481)	3,168,568
Total governmental activities capital assets	\$ 6,202,150	\$ (2,331,320)	\$ 3,870,830

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Business-type capital asset activity for the year ended June 30, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets not being depreciated				
Land and improvements	\$ 111,233	\$ -	\$ -	\$ 111,233
Construction in progress	<u>121,756</u>	<u>-</u>	<u>(61,180)</u>	<u>60,576</u>
Total capital assets not being depreciated	<u>232,989</u>	<u>-</u>	<u>(61,180)</u>	<u>171,809</u>
Capital assets being depreciated				
Buildings	100,269	321,208	-	421,477
Vehicles and equipment	300,062	-	-	300,062
Infrastructure	<u>9,491,166</u>	<u>-</u>	<u>-</u>	<u>9,491,166</u>
Total capital assets being depreciated	<u>9,891,497</u>	<u>321,208</u>	<u>-</u>	<u>10,212,705</u>
Less accumulated depreciation for				
Buildings	(77,958)	(11,449)	-	(89,407)
Vehicles and equipment	(277,035)	(8,532)	-	(285,567)
Infrastructure	<u>(6,729,256)</u>	<u>(240,866)</u>	<u>-</u>	<u>(6,970,122)</u>
Total accumulated depreciation	<u>(7,084,249)</u>	<u>(260,847)</u>	<u>-</u>	<u>(7,345,096)</u>
Total capital assets being depreciated, net	<u>2,807,248</u>	<u>60,361</u>	<u>-</u>	<u>2,867,609</u>
Business-type activities capital assets, net	<u>\$3,040,237</u>	<u>\$ 60,361</u>	<u>\$ (61,180)</u>	<u>\$3,039,418</u>

Business-type capital assets are reported on the statement of net position as follows:

	Capital Assets	Accumulated Depreciation	Net Capital Assets
Business-type activities			
Land and improvements	\$ 111,233	\$ -	\$ 111,233
Construction in progress	60,576	-	60,576
Buildings	421,477	(89,407)	332,070
Vehicles and equipment	300,062	(285,567)	14,495
Water system	<u>9,491,166</u>	<u>(6,970,122)</u>	<u>2,521,044</u>
Total business-type activities capital assets	<u>\$ 10,384,514</u>	<u>\$ (7,345,096)</u>	<u>\$ 3,039,418</u>

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For the governmental activities, depreciation was not charged to specific functions or programs of the City. Capital assets of the City's governmental activities are for the use of the entire City and are therefore unallocated. Depreciation expense was charged to functions/programs of the City as follows:

Governmental activities	
Unallocated depreciation expense	\$ 213,527
Business-type activities	
Water	114,449
Sewer	146,398
Total business-type activities	\$ 260,847

C. Long-Term Liabilities

1. Changes in Long-Term Liabilities

The following is a summary of long-term liabilities transactions for the year:

	Interest Rate	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities							
General Obligation							
Installment Sewer Bond	3.35%	\$ 664,000	\$ 405,234	\$ -	\$ 17,857	\$ 387,377	\$ 18,660
Business-type activities							
Sewer Revenue Bond	4.25%	438,970	324,689	-	9,212	315,477	9,604
Total		<u>\$1,102,970</u>	<u>\$ 729,923</u>	<u>\$ -</u>	<u>\$ 27,069</u>	<u>\$ 702,854</u>	<u>\$ 28,264</u>

2. Governmental Activity General Obligation Bonds

General obligation bonds are direct obligations that pledge the full faith and credit of the City and are payable from ad valorem debt service levy proceeds. The City's outstanding general obligation bonds represent funding primarily for building improvement projects. Interest is fixed at 3.35%. Principal and interest are due annually on December 18. The Debt Service Fund has traditionally been used to liquidate long-term debt related to the general obligation bonds. The general obligation bond requires a loan reserve of \$21,052 which is maintained in the Debt Service Fund.

3. Business-Type Activity Revenue Bonds

Revenue bonds are direct obligations that pledge the full faith and credit of the City and are payable from sewer utility revenue proceeds. The City's outstanding revenue bonds represent funding primarily for system improvement projects.

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Principal and interest are due annually on December 28. The Wastewater Improvement Fund has traditionally been used to liquidate long-term debt related to the revenue bonds. The revenue bond requires a loan reserve of \$23,011 which is maintained in the Sewer Fund.

4. Legal Debt Limit

The City's legal annual debt service limit (as defined by Oregon Revised Statutes 478.410) as of June 30, 2024 was approximately \$2,317,416. The City's legal debt service limit is 3.00% of the real market value of property within the City.

5. Governmental Activity Future Maturities of Long-Term Liabilities

Year Ending June 30	General Obligation Bond		
	Principal	Interest	Total
2025	\$ 18,660	\$ 17,429	\$ 36,089
2026	19,500	16,589	36,089
2027	20,378	15,711	36,089
2028	21,295	14,794	36,089
2029	22,253	13,836	36,089
2030-2034	127,217	53,228	180,445
2035-2039	158,074	22,371	180,445
	<u>\$ 387,377</u>	<u>\$ 153,958</u>	<u>\$ 541,335</u>

6. Business-Type Activity Future Maturities of Long-Term Liabilities

Year Ending June 30	Sewer Revenue Bond		
	Principal	Interest	Total
2025	\$ 9,604	\$ 13,408	\$ 23,012
2026	10,012	12,999	23,011
2027	10,437	12,574	23,011
2028	10,881	12,130	23,011
2029	11,343	11,668	23,011
2030-2034	64,372	50,685	115,057
2035-2039	79,263	35,792	115,055
2040-2044	97,601	17,455	115,056
2045	21,964	933	22,897
	<u>\$ 315,477</u>	<u>\$ 167,644</u>	<u>\$ 483,121</u>

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7. Governmental and Business-type Activities – Interest Expense

Interest expense is reported on the statement of activities as follows:

Governmental activities	
General government	\$ <u>26,486</u>
Business-type activities	
Sewer	\$ <u>13,799</u>

D. Compensated Absences

Changes in the City's compensated absences during the year ended June 30, 2024 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities	\$ <u>47,292</u>	\$ <u>8,127</u>	\$ <u>-</u>	\$ <u>55,419</u>
Business-type activities	\$ <u>78,858</u>	\$ <u>12,400</u>	\$ <u>-</u>	\$ <u>91,258</u>

E. Interfund Transfers

Interfund transfers made during the year for future expenses consisted of:

	Transfers in:						Total
	Development Grant Fund	Water Improvement Fund	Wastewater Improvement Fund	Equipment Reserve Fund	Nonmajor Governmental Funds	Water Fund	
Transfers out:							
Governmental activities							
General Fund	\$ 400,000	\$ 200,000	\$ 25,000	\$ 20,000	\$ 225,000	\$ 25,000	\$ 895,000
Business-type activities							
Water Fund	-	-	-	20,000	10,000	-	30,000
Sewer Fund	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>45,000</u>
Total	<u>\$ 400,000</u>	<u>\$ 200,000</u>	<u>\$ 30,000</u>	<u>\$ 60,000</u>	<u>\$ 255,000</u>	<u>\$ 25,000</u>	<u>\$ 970,000</u>

The primary purpose of the interfund transfers was to reserve funds for future expenditures.

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June 30, 2024

F. Constraints on Fund Balances

Constraints on fund balances reported on the balance sheet are as follows:

	General Fund	State Streets Fund	Development Grant Sharing	Equipment Reserve Fund	Water Improvement Fund	Wastewater Improvement Fund	Other Governmental Funds	Total Governmental Funds
Fund balances:								
Nonspendable:								
Prepaid balances	\$ 2,923	\$ -	\$ -	\$ -	\$ 414	\$ -	\$ 2,950	\$ 6,287
Restricted:								
Land conservation and development	-	-	997,554	-	-	-	-	997,554
Highways and streets	-	91,041	-	-	-	-	-	91,041
Tourism	-	-	-	-	-	-	41,466	41,466
Debt Service	-	-	-	-	-	-	32,674	32,674
Committed:								
Main street projects	-	-	-	-	-	-	553,787	553,787
Equipment purchases	-	-	-	734,213	-	-	271,347	1,005,560
Water system upgrade and repair	-	-	-	-	870,369	-	-	870,369
Sewer replacement	-	-	-	-	-	-	411,660	411,660
Sewer system upgrade and repair	-	-	-	-	-	522,419	-	522,419
Memorial Hall needs	41,284	-	-	-	-	-	-	41,284
Community development	-	-	-	-	-	-	346,181	346,181
Unassigned	813,136	-	-	-	-	-	-	813,136
Total fund balances	<u>\$ 857,343</u>	<u>\$ 91,041</u>	<u>\$ 997,554</u>	<u>\$ 734,213</u>	<u>\$ 870,783</u>	<u>\$ 522,419</u>	<u>\$ 1,660,065</u>	<u>\$ 5,733,418</u>

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III. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. There was no significant reduction in insurance coverage from the previous year. There were no insurance settlements exceeding insurance coverage in any of the past three years.

B. Retirement Plans

1. Oregon Public Employees Retirement System

General Information about the Pension Plan

The Oregon Public Employees Retirement System (OPERS) consists of a cost-sharing, multiple-employer defined benefit plan (Plan) for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the Plan. As of June 30, 2023, there were 945 participating employers.

Plan Membership

As of June 30, 2023, there were 9,502 active plan members, 128,931 retired plan members or their beneficiaries currently receiving benefits, 7,566 inactive plan members entitled to but not yet receiving benefits, for a total of 145,999 Tier One members.

For Tier Two members, as of June 30, 2023, there were 25,243 active plan members, 22,647 retired plan members or their beneficiaries currently receiving benefits, 12,835 inactive plan members entitled to but not yet receiving benefits, for a total of 60,725 Tier Two members.

For Oregon Public Service Retirement Plan (OPSRP) Pension Program members, as of June 30, 2023, there were 153,991 active plan members, 11,959 retired plan members or their beneficiaries currently receiving benefits, 9,492 inactive plan members entitled to but not yet receiving benefits, and 23,207 inactive plan members not eligible for refund or retirements, for a total of 198,649 OPSRP Pension Program members.

Plan Benefits

Plan benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A, and Internal Revenue Code Section 401(a).

Tier One/Tier Two Retirement Benefit (Chapter 238) - OPERS is a defined benefit pension plan that provides retirement and disability benefits, annual cost-of-living-adjustments, and death benefits to members and their beneficiaries. Benefits are established by state statute. This defined benefit pension plan is closed to new members hired on or after August 29, 2003.

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June 30, 2024

Pension Benefits

The OPERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options that are actuarially equivalent to the base benefit. 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, 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 a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit 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 One 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 Two members are eligible for full benefits at age 60. Police and Fire members may purchase increased benefits that are payable between the date of retirement and age 65.

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 conditions are met:

- Member was employed by a PERS employer at the time of death,
- Member died within 120 days after termination of PERS-covered employment,
- Member died as a result of injury sustained while employed in a PERS-covered job, or
- Member was on an official leave of absence from a PERS-covered job at the time of death.

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 monthly benefit.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

Benefit Changes after Retirement

Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations caused by changes in the fair value of the underlying global equity investments of that account.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision. The COLA is capped at 2.0 percent.

OPSRP Defined Benefit Pension Program (OPSRP DB) – This Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003.

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 OPSRP 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.

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.

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.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision. The COLA is capped at 2.0 percent.

OPSRP Individual Account Program (OPSRP 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

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 Individual Account Program (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

OPERS 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. This funding policy applies to the OPERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation, which became effective July 1, 2021. The State of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced. Member contributions are set by statute at six percent of salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the members' behalf. As permitted, the City has opted to pick-up the contributions on behalf of its employees. Employer contributions for the year ended June 30, 2024 were \$67,349.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

Annual Comprehensive Financial Report (ACFR)

Additional disclosures related to Oregon PERS not applicable to specific employers are available by contacting PERS at the following address: PO Box 23700 Tigard, OR 97281-3700, or can be found at:

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2023-ACFR.pdf>

Actuarial Valuations

The employer contribution rates effective June 30, 2023 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 (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) 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 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution 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 liabilities being amortized over 16 years.

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2021
Measurement Date	June 30, 2023
Experience Study	2020, published July 20, 2021
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Inflation Rate	2.40 percent
Long-term Expected Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent
Cost of living adjustment (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/.15%) in accordance with <i>Moro</i> decision; blend based on service.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

Mortality	Health 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.
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Actuarial valuations of an ongoing plan involve estimates of the 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 methods and assumptions shown above are on the 2020 Experience Study, which reviewed experience for the four-year period ended December 31, 2020. There were no differences between the assumptions and plan provisions used for June 30, 2023 measurement date calculations compared to those shown above.

Actuarial Methods and Assumptions

Assets are valued at their market value. Gains and losses between odd-year valuations are amortized as a level percentage of combined valuation payroll over 20 years from the odd-year valuation in which they are first recognized.

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Oregon PERS and additions to/deductions from Oregon PERS' fiduciary net position have been determined on the same basis as they are reported by Oregon 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.

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined.

CITY OF CONDON
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

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 Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Depletion Date Projection

GASB 68 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 68 (paragraph 67) does allow for alternative evaluations of projected solvency if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment. The following circumstances justify an alternative evaluation of sufficiency for OPERS:

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is our third-party actuary's opinion that the detailed depletion date projections outlined in GASB 68 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

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.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

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. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2023-ACFR.pdf>

OIC Target and Actual Investment Allocation as of June 30, 2023

<u>Asset Class/Strategy</u>	<u>OIC Policy Low Range</u>	<u>OIC Policy High Range</u>	<u>OIC Target Allocation²</u>	<u>Actual Allocation</u>
Debt Securities	20.0%	30.0%	25.0%	20.0%
Public Equity	22.5%	32.5%	27.5%	23.3%
Real Estate	9.0%	16.5%	12.5%	13.6%
Private Equity	17.5%	27.5%	20.0%	26.5%
Real Assets	2.5%	10.0%	7.5%	9.1%
Diversifying Strategies	2.5%	10.0%	7.5%	5.0%
Opportunity Portfolio ¹	0.0%	5.0%	0.0%	2.5%
Total			100.0%	100.0%

¹Opportunity Portfolio is an investment strategy. Up to 5% of total Fund assets may be invested in it.

² The target allocation of Debt Securities is increased by 5% and Public Equity is reduced by 2.5% from FY2022, and the allocation to Risk Parity is eliminated.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, the City reported a liability of \$370,244 for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024, the City's proportion was 0.0019767%.

For the year ended June 30, 2024, the City recognized pension expense of \$58,810.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 18,106	\$ (1,468)
Changes of assumptions	32,890	(245)
Net difference between projected and actual earnings on investments	6,655	-
Changes in proportionate share	24,474	(27,201)
Differences between employer contributions and employer's proportionate share of system contributions	23,132	(20,276)
Total (prior to post-MD contributions)	105,257	(49,190)
Contributions subsequent to the MD	67,347	-
Total (subsequent to post-MD contributions)	\$ 172,604	\$ (49,190)

Differences between expected and actual experience, changes in assumptions, and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize pension expense based on the balance of the closed period "layers" attributable to each measurement period. The average remaining service life determined as of the beginning of the June 30, 2023 measurement period is 5.4 years.

Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in subsequent years as follows:

Employer subsequent year ends:	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	\$ 8,143
2nd Fiscal Year	(6,618)
3rd Fiscal Year	40,315
4th Fiscal Year	13,530
5th Fiscal Year	694

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a higher discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

City's proportionate share of the net pension liability (asset):

1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
\$ 611,573	\$ 370,244	\$ 168,277

Changes Subsequent to the Measurement Date

We are not aware of any changes subsequent to the June 30, 2023 measurement date that meet this requirement and thus would require a brief description under GASB standard.

C. Related Party Transactions

The City regularly enters into transactions with businesses owned or managed by three councilors for routine goods and services. Expenses paid by the City to these related entities amounted to \$14,724 for the year ended June 30, 2024.

D. Commitments

On August 5, 2020, the City executed a purchase & sale agreement with Condon School District for the acquisition of the elementary school and the related land. In April 2021, the City had a Phase I Environmental Site Assessment (ESA) conducted by Maul Foster Alongi. The ESA determined that due to the date of construction of the building, the potential for asbestos-containing material and lead-based paint is high.

The ESA also identified the existence of one 6,000-gallon storage tank (UST) and one 8,000-gallon UST, containing heating oil, located between the original portion of the school building and the northern classroom wing. Considering the age of the USTs, the assessment determined that petroleum releases have occurred at the property.

As of June 30, 2024, the City has not determined the potential environmental remediation costs associated with the property.

CITY OF CONDON
Gilliam County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

E. New Pronouncements

For the fiscal year ended June 30, 2024, the City implemented the following new accounting standards:

GASB Statement No. 100, *Accounting Changes and Error Corrections*. This statement was issued in June 2022 to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

The City will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing any of the following pronouncements:

GASB Statement No. 102, *Certain Risk Disclosures*. This statement will improve reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. This statement is effective for fiscal years beginning after June 15, 2024.

F. Commitments

During the year, the City signed a construction contract for the Golf Course Clubhouse project totaling \$210,475. As of June 30, 2024, the City was committed to \$160,475 remaining on the contract.

G. Subsequent Events

Management has evaluated subsequent events through November 25, 2024, which was the date that the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF CONDON
Gilliam County, Oregon

SCHEDULES OF THE CITY'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY (ASSET) AND CITY CONTRIBUTIONS

OREGON PERS SYSTEM

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 net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a % of covered payroll	Plan fiduciary net position as a % of the total pension liability
2015	0.0041345%	\$ (93,727)	\$ 261,558	-49%	103.59%
2016	0.0029684%	\$ 170,432	\$ 194,581	250%	91.88%
2017	0.0023437%	\$ 351,836	\$ 177,621	260%	80.53%
2018	0.0024942%	\$ 336,216	\$ 207,251	204%	83.12%
2019	0.0025984%	\$ 393,617	\$ 232,737	209%	82.07%
2020	0.0023147%	\$ 400,393	\$ 200,593	233%	80.20%
2021	0.0017976%	\$ 392,292	\$ 193,664	255%	75.79%
2022	0.0018362%	\$ 219,732	\$ 207,456	129%	87.60%
2023	0.0020383%	\$ 312,100	\$ 233,875	133%	84.50%
2024	0.0019767%	\$ 370,244	\$ 230,853	160%	81.70%

Schedule of Contributions

	Contractually required contribution	Contributions in relation to the contractually required contribution liability (NPL)	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a % of covered payroll
2015	\$ 63,792	\$ (63,792)	\$ -	\$ 194,581	19.00%
2016	\$ 79,303	\$ (79,303)	\$ -	\$ 276,463	21.00%
2017	\$ 84,328	\$ (84,328)	\$ -	\$ 265,969	22.00%
2018	\$ 65,080	\$ (65,080)	\$ -	\$ 184,444	32.00%
2019	\$ 62,913	\$ (62,913)	\$ -	\$ 250,041	39.00%
2020	\$ 114,931	\$ (114,931)	\$ -	\$ 221,620	42.00%
2021	\$ 60,326	\$ (60,326)	\$ -	\$ 274,155	41.00%
2022	\$ 59,708	\$ (59,708)	\$ -	\$ 222,851	32.00%
2023	\$ 52,817	\$ (52,817)	\$ -	\$ 170,680	30.95%
2024	\$ 67,349	\$ (67,349)	\$ -	\$ 272,733	24.69%

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis	Adjustments	GAAP Basis
REVENUES					
Property taxes	\$ 285,000	\$ (3,195)	\$ 281,805	\$ -	\$ 281,805
State liquor taxes	15,000	536	15,536	-	15,536
State cigarette taxes	1,000	(455)	545	-	545
Franchise fees	342,500	(10,686)	331,814	-	331,814
Licenses, fees, and permits	1,000	44,146	45,146	-	45,146
Intergovernmental	275,000	51,108	326,108	-	326,108
Grants and contributions	180,000	(155,000)	25,000	-	25,000
Charges for services	18,000	(17,645)	355	-	355
Rents and leases	26,000	(23,650)	2,350	2,326	4,676
Investment earnings	10,000	40,801	50,801	2,062	52,863
Miscellaneous	5,000	2,673	7,673	-	7,673
Total revenues	1,158,500	(71,367)	1,087,133	4,388	1,091,521
EXPENDITURES					
Administration	304,700	(100,812)	203,888	29,311	233,199
Police	30,500	(9,500)	21,000	-	21,000
Fire	35,000	(13,470)	21,530	-	21,530
Golf	143,450	(17,370)	126,080	-	126,080
Parks	45,000	(8,911)	36,089	-	36,089
Swimming pool	128,000	(50,507)	77,493	-	77,493
Contingency	351,850	(351,850)	-	-	-
Total expenditures	1,038,500	(552,420)	486,080	29,311	515,391
Excess (deficiency) of revenues over (under) expenditures	120,000	481,053	601,053	(24,923)	576,130
OTHER FINANCING SOURCES (USES)					
Transfers out	(920,000)	-	(920,000)	25,000	(895,000)
Net change in fund balance	(800,000)	481,053	(318,947)	77	(318,870)
Fund balance - beginning	800,000	335,006	1,135,006	41,207	1,176,213
Fund balance - ending	\$ -	\$ 816,059	\$ 816,059	\$ 41,284	\$ 857,343

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

STATE STREETS FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Intergovernmental	\$ 60,000	(1,793)	\$ 58,207
Grants and contributions	550,000	(169,489)	380,511
Investment earnings	<u>5,000</u>	<u>2,590</u>	<u>7,590</u>
Total revenues	<u>615,000</u>	<u>(168,692)</u>	<u>446,308</u>
EXPENDITURES			
Highways and streets	<u>775,000</u>	<u>(554,199)</u>	<u>220,801</u>
Excess (deficiency) of revenues over (under) expenditures	(160,000)	385,507	225,507
Fund balance - beginning	<u>160,000</u>	<u>(294,466)</u>	<u>(134,466)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 91,041</u>	<u>\$ 91,041</u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

DEVELOPMENT GRANT FUND

For the Year Ended June 30, 2024

	Original and	Variance with	Actual		
	Final	Final Budget	Budget		GAAP
	Budget	Over (Under)	Basis	Adjustments	Basis
REVENUES					
Charges for services	\$ 1,000	2,175	\$ 3,175	\$ -	\$ 3,175
Grants and contributions	150,000	(150,000)	-	-	-
Investment earnings	10,000	19,101	29,101	-	29,101
Total revenues	161,000	(128,724)	32,276	-	32,276
EXPENDITURES					
Culture and recreation	1,141,000	(1,121,686)	19,314	-	19,314
Excess (deficiency) of revenues over (under) expenditures	(980,000)	992,962	12,962	-	12,962
OTHER FINANCING SOURCES (USES)					
Transfers in	400,000	-	400,000	-	400,000
Net change in fund balance	(580,000)	992,962	412,962	-	412,962
Fund balance - beginning	580,000	4,592	584,592	-	584,592
Fund balance - ending	\$ -	\$ 997,554	\$ 997,554	\$ -	\$ 997,554

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

CITY OF CONDON
Gilliam County, Oregon

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2024

	Special Revenue Funds				Capital Projects Funds			Total
	Grade School	State Revenue	Transient	Debt	Sewer	Water	Sewer	Nonmajor
	Facility	Sharing	Tax	Service	Reserve	Equipment	Equipment	Governmental
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
ASSETS								
Cash and cash equivalents	\$ 346,182	\$ 552,663	\$ 41,466	\$ 32,674	\$ 411,171	\$ 119,475	\$ 151,872	\$ 1,655,503
Accounts receivable	-	1,124	-	-	489	-	-	1,613
Prepaid items	2,950	-	-	-	-	-	-	2,950
Total assets	<u>\$ 349,132</u>	<u>\$ 553,787</u>	<u>\$ 41,466</u>	<u>\$ 32,674</u>	<u>\$ 411,660</u>	<u>\$ 119,475</u>	<u>\$ 151,872</u>	<u>\$ 1,660,066</u>
LIABILITIES								
Accounts payable	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>
FUND BALANCES								
Nonspendable	2,950	-	-	-	-	-	-	2,950
Restricted	-	-	41,466	32,674	-	-	-	74,140
Committed	<u>346,181</u>	<u>553,787</u>	<u>-</u>	<u>-</u>	<u>411,660</u>	<u>119,475</u>	<u>151,872</u>	<u>1,582,975</u>
Total fund balances	<u>349,131</u>	<u>553,787</u>	<u>41,466</u>	<u>32,674</u>	<u>411,660</u>	<u>119,475</u>	<u>151,872</u>	<u>1,660,065</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 349,132</u>	<u>\$ 553,787</u>	<u>\$ 41,466</u>	<u>\$ 32,674</u>	<u>\$ 411,660</u>	<u>\$ 119,475</u>	<u>\$ 151,872</u>	<u>\$ 1,660,066</u>

CITY OF CONDON
Gilliam County, Oregon

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2024

	Special Revenue Funds				Capital Projects Funds			Total
	Grade School	State Revenue	Transient	Debt	Sewer	Water	Sewer	Nonmajor
	Facility	Sharing	Tax	Service	Reserve	Equipment	Equipment	Governmental
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
REVENUES								
Property taxes	\$ -	\$ -	\$ -	\$ 23,643	\$ -	\$ -	\$ -	\$ 23,643
Transient lodging taxes	-	-	16,104	-	-	-	-	16,104
Charges for services	-	-	-	-	5,256	-	-	5,256
Intergovernmental	-	6,912	-	-	-	-	-	6,912
Investment earnings	6,498	25,965	1,724	1,495	19,141	5,170	7,145	67,138
Total revenues	6,498	32,877	17,828	25,138	24,397	5,170	7,145	119,053
EXPENDITURES								
Current								
General government	1,960	28,917	-	-	-	-	-	30,877
Culture and recreation	-	-	19,536	-	-	-	-	19,536
Debt services	-	-	-	36,089	-	-	-	36,089
Total expenditures	1,960	28,917	19,536	36,089	-	-	-	86,502
Excess (deficiency) of revenues over (under) expenditures	4,538	3,960	(1,708)	(10,951)	24,397	5,170	7,145	32,551
OTHER FINANCING SOURCES (USES)								
Transfers in	200,000	25,000	-	10,000	-	10,000	10,000	255,000
Net change in fund balances	204,538	28,960	(1,708)	(951)	24,397	15,170	17,145	287,551
Fund balances - beginning	144,593	524,827	43,174	33,625	387,263	104,305	134,727	1,372,514
Fund balances - ending	\$ 349,131	\$ 553,787	\$ 41,466	\$ 32,674	\$ 411,660	\$ 119,475	\$ 151,872	\$ 1,660,065

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

CONDON GRADE SCHOOL BUILDING/FACILITY FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Rentals	\$ 1,000	\$ (1,000)	\$ -
Grants and contributions	650,000	(650,000)	-
Investment earnings	<u>500</u>	<u>5,998</u>	<u>6,498</u>
 Total revenues	 <u>651,500</u>	 <u>(645,002)</u>	 <u>6,498</u>
EXPENDITURES			
General government	<u>981,500</u>	<u>(979,540)</u>	<u>1,960</u>
 Excess (deficiency) of revenues over (under) expenditures	 (330,000)	 334,538	 4,538
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>200,000</u>	<u>-</u>	<u>200,000</u>
 Net change in fund balance	 (130,000)	 334,538	 204,538
 Fund balance - beginning	 <u>130,000</u>	 <u>14,593</u>	 <u>144,593</u>
 Fund balance - ending	 <u><u>\$ -</u></u>	 <u><u>\$ 349,131</u></u>	 <u><u>\$ 349,131</u></u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

STATE REVENUE SHARING FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Fees and charges	\$ 10,000	\$ (10,000)	\$ -
Intergovernmental	7,500	(588)	6,912
Grants and contributions	10,000	(10,000)	-
Investment earnings	<u>15,000</u>	<u>10,965</u>	<u>25,965</u>
 Total revenues	 <u>42,500</u>	 <u>(9,623)</u>	 <u>32,877</u>
EXPENDITURES			
General government	<u>592,500</u>	<u>(563,583)</u>	<u>28,917</u>
 Excess (deficiency) of revenues over (under) expenditures	 (550,000)	 553,960	 3,960
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>25,000</u>	<u>-</u>	<u>25,000</u>
 Net change in fund balance	 (525,000)	 553,960	 28,960
 Fund balance - beginning	 <u>525,000</u>	 <u>(173)</u>	 <u>524,827</u>
 Fund balance - ending	 <u><u>\$ -</u></u>	 <u><u>\$ 553,787</u></u>	 <u><u>\$ 553,787</u></u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

TRANSIENT TAX FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Transient room taxes	\$ 25,000	\$ (8,896)	\$ 16,104
Investment earnings	<u>500</u>	<u>1,224</u>	<u>1,724</u>
Total revenues	<u>25,500</u>	<u>(7,672)</u>	<u>17,828</u>
EXPENDITURES			
Culture and recreation	<u>50,500</u>	<u>(30,964)</u>	<u>19,536</u>
Excess (deficiency) of revenues over (under) expenditures	(25,000)	23,292	(1,708)
Fund balance - beginning	<u>25,000</u>	<u>18,174</u>	<u>43,174</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 41,466</u>	<u>\$ 41,466</u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

DEBT SERVICE FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Property taxes	\$ 25,500	\$ (1,857)	\$ 23,643
Investment earnings	<u>1,500</u>	<u>(5)</u>	<u>1,495</u>
Total revenues	<u>27,000</u>	<u>(1,862)</u>	<u>25,138</u>
EXPENDITURES			
Debt service	<u>67,000</u>	<u>(30,911)</u>	<u>36,089</u>
Excess (deficiency) of revenues over (under) expenditures	(40,000)	29,049	(10,951)
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance	(30,000)	29,049	(951)
Fund balance - beginning	<u>30,000</u>	<u>3,625</u>	<u>33,625</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 32,674</u>	<u>\$ 32,674</u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

WATER IMPROVEMENT FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Grants and contributions	\$ 200,000	\$ (200,000)	\$ -
Investment earnings	<u>15,000</u>	<u>26,619</u>	<u>41,619</u>
 Total revenues	 <u>215,000</u>	 <u>(173,381)</u>	 <u>41,619</u>
 EXPENDITURES			
Water system improvements	<u>1,415,000</u>	<u>(1,197,552)</u>	<u>217,448</u>
 Excess (deficiency) of revenues over (under) expenditures	 (1,200,000)	 1,024,171	 (175,829)
 OTHER FINANCING SOURCES (USES)			
Transfers in	<u>200,000</u>	<u>-</u>	<u>200,000</u>
 Net change in fund balance	 (1,000,000)	 1,024,171	 24,171
 Fund balance - beginning	 <u>1,000,000</u>	 <u>(153,388)</u>	 <u>846,612</u>
 Fund balance - ending	 <u><u>\$ -</u></u>	 <u><u>\$ 870,783</u></u>	 <u><u>\$ 870,783</u></u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

WASTEWATER IMPROVEMENT FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Grants and contributions	\$ 10,000	\$ (10,000)	\$ -
Investment earnings	<u>10,000</u>	<u>19,776</u>	<u>29,776</u>
Total revenues	<u>20,000</u>	<u>9,776</u>	<u>29,776</u>
EXPENDITURES			
Wastewater system improvements	<u>690,000</u>	<u>(533,703)</u>	<u>156,297</u>
Excess (deficiency) of revenues over (under) expenditures	(670,000)	543,479	(126,521)
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Net change in fund balance	(640,000)	543,479	(96,521)
Fund balance - beginning	<u>640,000</u>	<u>(21,060)</u>	<u>618,940</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 522,419</u>	<u>\$ 522,419</u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

EQUIPMENT RESERVE FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Investment earnings	\$ 10,000	\$ 22,082	\$ 32,082
EXPENDITURES			
Capital outlay	<u>710,000</u>	<u>(701,828)</u>	<u>8,172</u>
Excess (deficiency) of revenues over (under) expenditures	(700,000)	723,910	23,910
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>60,000</u>	<u>-</u>	<u>60,000</u>
Net change in fund balance	(640,000)	723,910	83,910
Fund balance - beginning	<u>640,000</u>	<u>10,303</u>	<u>650,303</u>
Fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ 734,213</u></u>	<u><u>\$ 734,213</u></u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

SEWER RESERVE FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Charges for services	\$ 5,000	\$ 256	\$ 5,256
Investment earnings	<u>7,500</u>	<u>11,641</u>	<u>19,141</u>
Total revenues	<u>12,500</u>	<u>11,897</u>	<u>24,397</u>
EXPENDITURES			
Capital outlay	<u>392,500</u>	<u>(392,500)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(380,000)	404,397	24,397
Fund balance - beginning	<u>380,000</u>	<u>7,263</u>	<u>387,263</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 411,660</u>	<u>\$ 411,660</u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

WATER EQUIPMENT FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Investment earnings	\$ 5,000	\$ 170	\$ 5,170
EXPENDITURES			
Water equipment	<u>115,000</u>	<u>(115,000)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(110,000)	115,170	5,170
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance	(100,000)	115,170	15,170
Fund balance - beginning	<u>100,000</u>	<u>4,305</u>	<u>104,305</u>
Fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ 119,475</u></u>	<u><u>\$ 119,475</u></u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

SEWER EQUIPMENT FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Investment earnings	\$ 2,500	\$ 4,645	\$ 7,145
EXPENDITURES			
Capital outlay	<u>142,500</u>	<u>(142,500)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(140,000)	147,145	7,145
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance	(130,000)	147,145	17,145
Fund balance - beginning	<u>130,000</u>	<u>4,727</u>	<u>134,727</u>
Fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ 151,872</u></u>	<u><u>\$ 151,872</u></u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

MEMORIAL HALL FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES					
Rents and leases	\$ 1,000	\$ 1,326	\$ 2,326	\$ (2,326)	\$ -
Investment earnings	<u>1,000</u>	<u>1,062</u>	<u>2,062</u>	<u>(2,062)</u>	<u>-</u>
Total revenues	<u>2,000</u>	<u>2,388</u>	<u>4,388</u>	<u>(4,388)</u>	<u>-</u>
EXPENDITURES					
General government	<u>77,000</u>	<u>(47,689)</u>	<u>29,311</u>	<u>(29,311)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(75,000)	50,077	(24,923)	24,923	-
OTHER FINANCING SOURCES (USES)					
Transfers in	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>(25,000)</u>	<u>-</u>
Net change in fund balance	(50,000)	50,077	77	(77)	-
Fund balance - beginning	<u>50,000</u>	<u>(8,793)</u>	<u>41,207</u>	<u>(41,207)</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 41,284</u>	<u>\$ 41,284</u>	<u>\$ (41,284)</u>	<u>\$ -</u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
BUDGET AND ACTUAL

SEWER FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES					
Sewer charges	\$ 274,500	\$ (12,535)	\$ 261,965	\$ -	\$ 261,965
Investment earnings	<u>10,000</u>	<u>5,436</u>	<u>15,436</u>	<u>-</u>	<u>15,436</u>
Total revenues	<u>284,500</u>	<u>(7,099)</u>	<u>277,401</u>	<u>-</u>	<u>277,401</u>
EXPENSES					
Sewer operations	280,400	(42,124)	238,276	152,012	390,288
Contingency	<u>239,100</u>	<u>(239,100)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>519,500</u>	<u>(281,224)</u>	<u>238,276</u>	<u>152,012</u>	<u>390,288</u>
Excess (deficiency) of revenues over (under) expenses	(235,000)	274,125	39,125	(152,012)	(112,887)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	140,788	140,788
Transfers out	<u>(45,000)</u>	<u>-</u>	<u>(45,000)</u>	<u>-</u>	<u>(45,000)</u>
Total other financing sources (uses)	<u>(45,000)</u>	<u>-</u>	<u>(45,000)</u>	<u>140,788</u>	<u>95,788</u>
Net change in fund net position	(280,000)	274,125	(5,875)	(11,224)	(17,099)
Net position - beginning	<u>280,000</u>	<u>56,536</u>	<u>336,536</u>	<u>1,287,894</u>	<u>1,624,430</u>
Net position - ending	<u>\$ -</u>	<u>\$ 330,661</u>	<u>\$ 330,661</u>	<u>\$ 1,276,670</u>	<u>\$ 1,607,331</u>

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
BUDGET AND ACTUAL

WATER FUND

For the Year Ended June 30, 2024

	Original and	Variance with	Actual		
	Final	Final Budget	Budget		GAAP
	Budget	Over (Under)	Basis	Adjustments	Basis
REVENUES					
Water charges	\$ 238,000	\$ (17,382)	\$ 220,618	\$ -	\$ 220,618
Investment earnings	<u>7,500</u>	<u>4,248</u>	<u>11,748</u>	<u>-</u>	<u>11,748</u>
Total revenues	<u>245,500</u>	<u>(13,134)</u>	<u>232,366</u>	<u>-</u>	<u>232,366</u>
EXPENSES					
Water operations	291,850	(45,608)	246,242	116,703	362,945
Contingency	<u>168,650</u>	<u>(168,650)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>460,500</u>	<u>(214,258)</u>	<u>246,242</u>	<u>116,703</u>	<u>362,945</u>
Excess (deficiency) of revenues over (under) expenses	(215,000)	201,124	(13,876)	(116,703)	(130,579)
OTHER FINANCING SOURCES (USES)					
Transfers in	25,000	-	25,000	130,014	155,014
Transfers out	<u>(30,000)</u>	<u>-</u>	<u>(30,000)</u>	<u>-</u>	<u>(30,000)</u>
Total other financing sources (uses)	<u>(5,000)</u>	<u>-</u>	<u>(5,000)</u>	<u>130,014</u>	<u>125,014</u>
Net change in fund net position	(220,000)	201,124	(18,876)	13,311	(5,565)
Net position - beginning	<u>220,000</u>	<u>40,431</u>	<u>260,431</u>	<u>1,213,264</u>	<u>1,473,695</u>
Net position - ending	<u>\$ -</u>	<u>\$ 241,555</u>	<u>\$ 241,555</u>	<u>\$ 1,226,575</u>	<u>\$ 1,468,130</u>

OTHER FINANCIAL SCHEDULES

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR RETIREMENT OF LONG-TERM DEBT

June 30, 2024

	Governmental Activities			Business-Type Activities		
	GO Installment Sewer Bond			Sewer Revenue Bond		
	Principal	Interest	Total	Principal	Interest	Total
2024-2025	\$ 18,660	\$ 17,429	\$ 36,089	\$ 9,604	\$ 13,408	\$ 23,012
2025-2026	19,500	16,589	36,089	10,012	12,999	23,011
2026-2027	20,378	15,711	36,089	10,437	12,574	23,011
2027-2028	21,295	14,794	36,089	10,881	12,130	23,011
2028-2029	22,253	13,836	36,089	11,343	11,668	23,011
2029-2030	23,254	12,835	36,089	11,826	11,186	23,012
2030-2031	24,301	11,788	36,089	12,328	10,683	23,011
2031-2032	25,394	10,695	36,089	12,852	10,159	23,011
2032-2033	26,537	9,552	36,089	13,398	9,613	23,011
2033-2034	27,731	8,358	36,089	13,968	9,044	23,012
2034-2035	28,979	7,110	36,089	14,561	8,450	23,011
2035-2036	30,283	5,806	36,089	15,180	7,831	23,011
2036-2037	31,646	4,443	36,089	15,825	7,186	23,011
2037-2038	33,070	3,019	36,089	16,498	6,513	23,011
2038-2039	34,096	1,993	36,089	17,199	5,812	23,011
2039-2040	-	-	-	17,930	5,081	23,011
2040-2041	-	-	-	18,692	4,319	23,011
2041-2042	-	-	-	19,486	3,525	23,011
2042-2043	-	-	-	20,315	2,697	23,012
2043-2044	-	-	-	21,178	1,833	23,011
2044-2045	-	-	-	21,964	933	22,897
	<u>\$ 387,377</u>	<u>\$ 153,958</u>	<u>\$ 541,335</u>	<u>\$ 315,477</u>	<u>\$ 167,644</u>	<u>\$ 483,121</u>

CITY OF CONDON
Gilliam County, Oregon

COMPARATIVE SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

SEWER FUND

For the Year Ended June 30, 2024

	<u>2024</u>	<u>2023</u>
Operating revenues		
Charges for services	\$ 261,965	\$ 267,523
Operating expenses		
Personnel services	159,400	166,446
Materials and services	84,490	83,878
Depreciation	<u>146,398</u>	<u>180,229</u>
Total operating expenses	<u>390,288</u>	<u>430,553</u>
Operating income (loss)	<u>(128,323)</u>	<u>(163,030)</u>
Nonoperating revenues (expenses)		
Investment earnings	<u>15,436</u>	<u>9,000</u>
Income (loss) before contributions and transfers	(112,887)	(154,030)
Transfers in	140,788	39,427
Transfers out	<u>(45,000)</u>	<u>(45,000)</u>
Change in net position	(17,099)	(159,603)
Total net position - beginning	<u>1,624,430</u>	<u>1,784,033</u>
Total net position - ending	<u><u>\$ 1,607,331</u></u>	<u><u>\$ 1,624,430</u></u>

**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY
FEDERAL AND STATE REGULATIONS**



**INDEPENDENT AUDITOR'S REPORT
REQUIRED BY OREGON STATE REGULATIONS**

The Honorable Jim Hassing, Mayor
and Members of the City Council
City of Condon
Condon, Oregon 97823

We have audited the basic financial statements of the City of Condon as of and for the year ended June 30, 2024 and have issued our report thereon dated November 25, 2024. 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 the City of Condon'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 162-010-0000 through 162-010-0320 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 statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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)

Programs funded from outside sources

Insurance and fidelity bonds in force or required by law

Highway revenues used for public highways, roads, and streets

Authorized investment of surplus funds (ORS Chapter 294)

Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)

In connection with our testing, nothing came to our attention that caused us to believe the City was not in substantial compliance with certain provisions of laws, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-010-0230 Internal Control

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, as described below, that we consider to be significant deficiencies in internal control over financial reporting. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We consider the deficiencies described below to be significant deficiencies in internal control over financial reporting:

1. A lack of segregation of duties exists due to the limited number of staff. Presently, a single staff member prepares checks, reconciles bank statements, performs payroll duties, and maintains utility billing accounts.

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


Accuity, LLC
Albany, Oregon
November 25, 2024



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

The Honorable Jim Hassing, Mayor
and Members of the City Council
City of Condon
Condon, Oregon 97823

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 the City of Condon, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 25, 2024.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

We identified certain deficiencies in internal control over financial reporting, as described in the accompanying schedule of findings and responses as item 2023-01, that we consider to be a significant deficiency in internal control over financial reporting.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Condon's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. We did not identify any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Condon, Oregon's Response to Findings

The City of Condon, Oregon's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The City of Condon, Oregon's response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

Purpose of this Report

This report is intended 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is stylized and cursive.

Accuity, LLC
Albany, Oregon
November 25, 2024

CITY OF CONDON
Gilliam County, Oregon

SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2024

<u>Finding Number</u>	<u>Findings</u>
2024-001	Adequate segregation of duties in most areas was impractical due to the limited number of employees. The City has, however, developed alternative procedures, which mitigate this condition to some extent.
	<u>Response</u>
2024-001	Management continually evaluates the monitoring and controls established to ensure risks are mitigated.



CITY OF CONDON

Report to the City Council
for the Year Ended June 30, 2024

November 25, 2024



CITY OF CONDON
Gilliam County, Oregon

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June 30, 2024

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November 25, 2024

City Council
City of Condon
Condon, Oregon

We are pleased to present this report related to our audit of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Condon, Gilliam County, Oregon, for the year ended June 30, 2024. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the City's financial reporting process. Also included is a summary of recently issued accounting standards that may affect future financial reporting by the City.

This report is intended solely for the information and use of the City Council and management of the City, and it is not intended to be used, and should not be used, by anyone other than these specified parties.

It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the City.

Very truly yours,

Accuity, LLC
Certified Public Accountants
Albany, Oregon



City Council
City of Condon
Condon, Oregon

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Condon for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated June 24, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Condon are described in Note I to the financial statements. One new accounting policy was adopted during the year, GASB Statement No. 100, *Accounting Changes and Error Corrections*. The application of existing policies was not changed during the year ended June 30, 2024. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

- Management's estimate of depreciable lives and salvage values of capital assets, which are based on expected useful lives of the assets and current market conditions and management's estimate of the net realizable value of the property held for sale. We evaluated the key factors and assumptions used to develop the depreciable lives and salvage values and fair value of the property held for sale and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.
- Defined benefit pension plan actuarial assumptions.
- Valuation of accrued compensation.

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City of Condon's financial statements relate to pension plans and long-term debt obligations.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes material misstatements that we identified as a result of our audit procedures that were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain written representations from management, which are included in the attached letter dated November 25, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors; however, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, the schedules of the City's proportionate share of the net pension liability and City contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the General and State Revenue Sharing Funds' budgetary comparison information, which is RSI. We were also engaged to report on combining and individual fund statements and supporting schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the schedule of future requirements for retirement of long-term debt, or the Water Fund comparative schedule of revenues, expenses, and changes in net position, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information, and we do not express an opinion or provide any assurance on it.

Restriction on Use

This report is intended solely for the use of the City Council and management of the City of Condon, and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is stylized, with the "A" and "C" being particularly large and flowing into each other.

Accuity, LLC
November 25, 2024



November 25, 2024

City Council
City of Condon
Condon, Oregon

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of City of Condon as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered City of Condon's internal control over financial reporting (internal control) 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 the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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

Organizational Structure

The size of the City's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the City Council remains involved in the financial affairs of the City to provide oversight and independent review functions.

The City's internal control system does not reliably and consistently produce adjustments to bring the accounting records into alignment with generally accepted accounting principles for government-wide financial statements. Examples are the prepaid expenses, long-term debt and depreciation calculations. Due to the size of the City, this control deficiency will most likely remain in subsequent years. The State of Oregon has adopted statutes that mitigate the identified deficiency by requiring municipal auditing firms to assist with and/or prepare financial statements for audit clients in accordance with GAAP.

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

Very truly yours,

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is stylized, with the "A" and "C" being particularly large and flowing into each other. The "LLC" is written in a smaller, more standard script at the end of the signature.

Accuity, LLC

Recently Issued Accounting Standards
June 30, 2024

New Pronouncements

For the fiscal year ended June 30, 2024, the City implemented the following new accounting standards:

GASB Statement No. 100, *Accounting Changes and Error Corrections*. This statement was issued in June 2022 to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

The City will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing any of the following pronouncements:

GASB Statement No. 102, *Certain Risk Disclosures*. This statement will improve reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. This statement is effective for fiscal years beginning after June 15, 2024.



June 24, 2024

Kathryn Greiner
City of Condon
administration@cityofcondon.com
(541) 384 - 2711

Dear Kathryn,

We are pleased to confirm our understanding of the services we are to provide City of Condon for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, business-type activities, blended or discretely presented component unit, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of City of Condon as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement City of Condon's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to City of Condon's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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 following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedules of Funding Progress and Employer Contributions, if applicable
3. Schedules of the Government's Proportionate Share of the Net Pension and OPEB Liabilities and Government Contributions, if applicable

The following RSI is required by the Governmental Accounting Standards Board and will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund and Major Special Revenue Funds, if any

We have also been engaged to report on supplementary information other than RSI that accompanies City of Condon's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS and will provide an opinion on it in relation to the financial statements as a whole:

1. Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for all Nonmajor Governmental Funds, if any



2. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Nonmajor Special Revenue Funds, Debt Service Funds, and Capital Projects Funds, if any
3. Schedule of expenditures of federal awards

In connection with our audit of the basic financial statements, we will read the following 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:

1. Schedule of Long-Term Debt Transactions
2. Schedule of Future Requirements for Retirement of Long-Term Debt

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists.

Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS, the Minimum Standards for Audits of Oregon Municipal Corporations, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of accounting records, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS, and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent



financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from the Government's attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have identified the following significant risk(s) of material misstatement as a part of our audit planning:

1. Organizational Structure - The size of the City's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties.
Due to the limited number of staff, many critical accounting duties have been combined. The situation dictates that the City Council remains involved in the financial affairs of the City to provide oversight and independent review functions.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but will remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses.



Accordingly, we express no such opinion. However, during the audit, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards, and *Government Auditing Standards*.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of [ACCOUNT NAME]'s compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of City of Condon in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, and related notes services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will also assist with preparation of the capital asset schedule and depreciation calculation in conformity with the applicable basis of accounting.

You agree to assume all management responsibilities for the financial statements, and related notes, and any other nonattest services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, and related notes and that you have reviewed and approved the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You are also responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, and other matters, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.



Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, that we report.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP, (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP, (3) the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions in interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations that we request, and will locate any documents selected by us for testing, and will prepare schedules requested by us by the dates communicated directly to management.

We will provide copies of our reports to City of Condon; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Accuity, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Oregon or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested,



access to such audit documentation will be provided under the supervision of Accuity, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State of Oregon. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party/parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on September 9, 2024 and to issue our report no later than December 31, 2024. Glen Kearns is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services will be based on the value of the services rendered, plus out-of-pocket expenses. We estimate that our fees for these services, including out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.), will be \$19,500 for financial audit services. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Reporting

We will issue a written report upon completion of our audit. Our reports will be addressed to management and those charged with governance of City of Condon. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature and circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete our audit or are unable to form or have not formed opinions, we may decline to express our opinions or withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

If this engagement letter is written in support of any existing bid or contract, in case of any conflict between such agreement and this letter, this letter will control.

If any of the above sections or clauses are held to be invalid for any reason, or are declared to be null and void, all other sections and clauses of this agreement shall remain valid, will not be nullified, and are hereby further affirmed.

Venue of all matters arising from this agreement, this engagement, and subsequent engagements shall reside in Albany, Linn County, Oregon.



Any dispute, controversy, or claim rising out of this agreement shall be settled by binding arbitration under the arbitration rules of the Linn County Circuit Court. There shall be one arbitrator selected from the Circuit Court Panel of Arbitrators and the proceeding shall follow the Oregon Rules of Civil Procedure.

The arbitrator shall have the authority to award any remedy or relief that an Oregon court could order or grant, including, without limitation, specific performance of any obligation created under this agreement, the issuance of an injunction, or the imposition of sanctions for abuse or frustration of the arbitration process, except that the arbitrator shall not have authority to award punitive damages or any other amount for the purpose of imposing a penalty as opposed to compensating for actual damages suffered or loss incurred. With respect to any action relating to this agreement, the prevailing party shall be entitled to recover from the losing party its reasonable attorney's fees, paralegal fees, expert fees, and all other fees, costs, and expenses actually incurred and reasonably necessary in connection with such action as determined by the arbitrator.

Our audit engagement ends upon delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new specific engagement letter for that service.

We appreciate the opportunity to be of service to you and believe that this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Glen Kearns

Glen Kearns
Accuity, LLC

June 24, 2024

Date

RESPONSE:

Kathryn Greiner

Kathryn Greiner

06/24/2024

Date

This letter correctly sets forth the understanding of City of Condon
City Administrator



128 S. Main St.
PO Box 445
Condon, OR 97823
P: 541-384-2711
F: 541-384-2700

Accuity, LLC
Certified Public Accountants
436 1st Avenue W
P.O. Box 1072
Albany, Oregon 97321

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

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

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

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 24, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the City required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. If any, the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the board of directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14. We have no knowledge of any fraud or suspected fraud that affects the City and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions of which we are aware.

City-Specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, grant agreements, or abuse that you have reported to us.
21. We have a process to track the status of audit findings and recommendations.
22. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
23. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
24. The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

25. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
27. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
28. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
29. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
30. As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related
31. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.
32. The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
33. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.

34. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
35. Components of net position (net investment in capital assets, restricted, and unrestricted) and equity amounts are properly classified and, if applicable, approved.
36. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
37. Provisions for uncollectible receivables have been properly identified and recorded.
38. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
39. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
41. If any, special and extraordinary items are appropriately classified and reported.
42. Deposits, investment securities, and derivative instruments are properly classified as to risk and are properly disclosed.
43. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
44. We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
45. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
46. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

47. With respect to the RSI:

- d. We acknowledge our responsibility for presenting the management's discussion and analysis, schedules of the City's proportionate share of the net pension liability and City contributions, and budgetary comparison information in accordance with accounting principles generally accepted in the United States of America, and we believe this information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the RSI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

48. Expenditures of federal awards were below the \$750,000 threshold for the year ended June 30, 2024 and we were not required to have an audit in accordance with Title 2 U.S. Code of Federal Requirements (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).



Office Administrator

Date

Mayor

Date

CITY OF CONDON
Journal Entry
06/30/2024

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
AJE01					
To record client entry - AR current and prior year					
001-000-106000	ACCOUNTS RECEIVABLE		0.00	59,917.23	
001-000-425000	SWIMMING POOL - GILLIAM COUNTY		59,917.23	0.00	
014-000-106000	HOTEL TAXES RECEIVABLE		0.00	7,270.39	
014-000-420000	TAX RECEIPTS		7,270.39	0.00	
001-000-106000	ACCOUNTS RECEIVABLE		66,864.86	0.00	
001-000-425000	SWIMMING POOL - GILLIAM COUNTY		0.00	66,864.86	
001-000-107000	FRANCHISE FEES RECEIVABLE		0.00	289,987.40	
001-000-418000	OWSI HOST FEE		279,097.77	0.00	
001-000-413000	TELEPHONE FRANCHISE		1,060.52	0.00	
001-000-406000	ELECTRIC FRANCHISE		2,329.11	0.00	
001-000-419000	CWM HOST FEE		7,500.00	0.00	
001-000-107000	FRANCHISE FEES RECEIVABLE		286,037.16	0.00	
001-000-406000	ELECTRIC FRANCHISE		0.00	2,197.99	
001-000-413000	TELEPHONE FRANCHISE		0.00	1,159.98	
001-000-418000	OWSI HOST FEE		0.00	275,179.19	
001-000-419000	CWM HOST FEE		0.00	7,500.00	
Total			710,077.04	710,077.04	-4,273.00
GRAND TOTAL			710,077.04	710,077.04	-4,273.00

CondonCAN! Vision Plan 2050

November 2024



CITY of
CONDON

Thank you to everyone who participated in the CondonCAN! Visioning project.

Steering Committee

Brittany Dark, Oregon Frontier Chamber of Commerce
Brooklynn Griffith, Chamber/Gilliam County
Chris Fitzsimmons, Sheriff's Office & Gilliam County Fair
Gibb Wilkins, City of Condon
Jed Crowther, Port of Arlington
K'Lynn Lane, The Ford Family Foundation
Kathryn Greiner, City of Condon
Stephen Allen, The Times-Journal & Condon Arts Council

Report Authors

Cayla Catino, Rural Development Initiatives
Alison Cassin, Rural Development Initiatives
Amy Hause, Rural Development Initiatives

City Councilors

Jim Hassing, Mayor
Dawn Parm, Council Member
Donald Jamieson, Council Member
Dustan Hall, Council Member
Jan Stinchfield, Council Member
Jeremy Kirby, Council Member
Thomas Fatland, Council Member

Funding Partners

The City of Condon, The Ford Family Foundation,
Gilliam County, Rural Development Initiatives

Photo Credits

Condon Arts Council
Gibb Wilkins, City of Condon
Kathryn Greiner, City of Condon
K'Lynn Lane, Memory Lane Photography



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Executive Summary

Community Visioning is a collaborative process where the future of a city is defined by its residents. Along with having a plan for the future, the engaging nature of this work brings people together to build ongoing diverse relationships for the benefit of the community.

This Vision Plan outlines the assets, themes, and recommended next steps that emerged over the ten-month process which engaged approximately 200 citizens from the City of Condon and surrounding region. Information was collected through surveys, interviews, focus group, and/or community workshops. These key findings are summarized in this report and include:

Vision Statement: This is what makes a place unique. It identifies assets and describes the heart of the community.

Core Values These are guiding characteristics of the community that represent the distinct culture and values of the people.

Focus Areas: In this report, key themes that emerged are categorized into three focus areas: People, Place, and Prosperity. Strategies under each focus area provide direction for elected leaders and community-serving organizations.

“I’d like Condon to be a place that holds value, somewhere that my kids call their home and want to come back to build their families. With growing businesses that last and are thriving.”

Recommended Next Steps

By the end of the Visioning process, there was clear consensus on community priorities, but more time is needed to clarify next steps and responsibilities for moving to action. Below are the recommended next steps:

1. Meet as the Home Team (Coordinating team) to clarify roles—who is doing what and who is the lead organization. (Completed 11/20/24)
2. Consider forming action groups for strategies if there isn't a clear entity who is responsible.
3. For each strategy develop more details around short-, medium-, long-term plans.
4. Prioritize actions/projects under each strategy, develop plans, start implementing and identify funding for large projects.



Vision Statement:

All Roads Lead to Condon

Condon is a place where history meets innovation; embracing a modern lifestyle for residents and visitors alike. With a history in agriculture, recreation, and arts, Condon is a safe and vibrant community.



Core Values

The following core values define the culture and identity of the people. This is the way we act, connect, and make our community a prosperous and welcoming place. In order to live with integrity at the individual, community, and government level, it's important to align decision making with these core values.

Clean, Safe, and Welcoming

Condon takes pride in being a quaint hometown which welcomes new residents, visitors, and families.

Respect for People and Property

In Condon we respect our neighbors and their belongings. We look out for each other because we need each other.

Active Healthy Lifestyle

We enjoy the outdoor recreation opportunities available in the surrounding area and in town.

Culture and Heritage

From the first peoples to inhabit the land, to the pioneers and farmers, we uplift the stories of resilience and innovation around agriculture and natural resources that this place has to offer.

Family and Youth

We see families and youth as the future of our community. We value intergenerational relationships and offer places and activities that are family friendly.

Everyone Can Make a Difference

We believe in the potential of every person to serve the community and are welcome and open to new volunteers.

Community Spirit and Pride

We love our town, its history, the place, and all it has to offer. We uplift our community through supporting local businesses, art, community celebrations, and the stories we tell.

FOCUS AREA:

PEOPLE

Condon fosters a nurturing community deeply committed to family values and youth development. We offer a flourishing quality of life that provides a fresh start for all who live here.

Strategy #1: Communication, Inclusion, and Community Engagement

(The Times-Journal & Oregon Frontier Chamber of Commerce)

20-Year Vision: New and established residents are engaged in the community, recognized for their service, and feel welcome.

What does success look like in 5 years?

People in the community know what is happening and know how to get involved and can easily access information. There is community space where information is shared either in a physical or online format. Ideally there is a community system/hub that streamlines and centralizes community events, assistance, and volunteer opportunities.

Actions/Projects:

- Develop communication platform to centralize information
 - Explore community website partnerships
- Incentives/recognition, reward volunteers
- People can easily find and share job openings, volunteer opportunities, individual skills for skill sharing, and businesses in town.

“It’s the People – we need to keep this feeling alive and keep everyone doing kind things for and with each other.”

Strategy #2: Intergenerational Activities

(Gilliam County Public Library Board & Summit Springs Village)

20-Year Vision: Kids and adults learning together to build connections and to strengthen individual and community resiliency.

What does success look like in 5 years?

There are activities that serve the youth and support bonds between youth and adults in the community. Internships with community organizations and businesses support mentorship, community service, the arts, and career opportunity. There are adult education classes which help to share knowledge and skills.

Actions/Projects:

- Community tied into class offerings
- Schools partner with business community
- 1st Lego league
- Math night
- Scholarships
- Cooking, movie, game nights
- Farm to Table program
- Work study and internships fostering community
- Adult learning and skill trade (e.g., canning, building, quilting, etc.)

“I’d like to preserve Condon’s proud history in livestock and farming; its ‘old country’ legacies and family histories of community settlers; its community pride.”

FOCUS AREA:



(Continued)

Strategy #3: Thriving Schools *(Condon School*

District & Parent and Community Team - PACT)

20-Year Vision: By 2050 Condon's school system continues to thrive by offering a variety of classes and activities for all learners. Teachers are well compensated and recognized, and the school is an active part of the community and the community an active part of public education.

What does success look like in 5 years?

Students, Administrators, and the Community are interconnected and working together to support education, economic opportunity, and community service. The School Board and administration are active within the broader community. There is a vision for the school and communication and recognition is clear for all residents. Vision, activities, staff, and student academic successes is communicated with all residents.

Actions/Projects

- Develop volunteering and intern programs with students and community.
- Strengthen relationship with school and community
- Attend Chamber, 4H, City Council, etc. meetings
- Communicate activities via the local newspaper and announcement apps
- Shop, trades, arts, classes in the schools.

"I'd like Condon to have great schools, care for school age children (before/after school and during breaks), low crime, cultural and athletic activities."



"If we can help develop our schools to be the best in the area, we can attract more families to the area and continue to grow our community with great families and a strong sense of community."



FOCUS AREA:

PLACE

We value our rich heritage while embracing a modern lifestyle for residents and visitors alike. Recreation, arts, and cultural activities enhance community connections and pride.

Strategy #1: Community Gathering Spaces

(South Gilliam County Health District & Gilliam County Fair Board)

20-Year Vision: Condon has a variety of gathering places that provide social connection and recreation to support active and healthy lifestyles.

What does success look like in 5 years?

The town is safe and walkable, and new infrastructure expands year-round recreation options.

Actions/Projects

- Workout groups
- Indoor/outdoor all ages activity center
- Pickleball
- Utilize gym at the school/old grade school
- Identify walking corridors: sidewalk installation, negotiate easements, get the kids involved, ADA considering
- Turn the abandoned Condon-Kinzua and Southern railroad into a recreation trail
- Dog park: Get dog owners, identify location
- Set up Parks & Rec District to move projects forward
- Encourage gym to get keyless entry
- Utilize community spaces (Elks – dancing)
- Gather proposals for bike/pump park; Identify funding
- Explore pool options; Save and improve

Strategy #2: Arts & Culture *(Condon Arts Council)*

20-Year Vision: There is music and art programming for residents and visitors of all ages that are well attended and valued by the community.

What does success look like in 5 years?

Expanded support for the Arts Council is demonstrated through volunteers, leadership and funding. The community participates in programs and events which increase community pride and celebrates local culture and history.

Actions/Projects

- Adult theatre group; Adult music – hootenanny
- Live art show
- Find out how to advertise to all
- More murals and public art



FOCUS AREA:



(Continued)

Strategy #3: Housing *(Pioneer Community Development Corporation & City of Condon)*

Corporation & City of Condon)

20-Year Vision: In Condon there is a variety of housing options that allow everyone who wants to move to the area to be able to do so.

What does success look like in 5 years?

There are a variety of rentals, homes for sale, and buildable lots. Because people respect each other and their homes, lots are clean and visually pleasing.

Actions/Projects:

- Promote grant options to incentivize builders; share energy rebate options
- Contact derelict home owners; share PCDC programs
- Encourage infrastructure and development of vacant lots
- PCDC to be a developer to get housing built
- Review planning to support development
- Educate the community on the value of housing and development
- Revisit Main Street and 2nd story housing
- Revisit options for HUD housing; partnership with Habitat for Humanity and Fairway Housing Project



“Good paying jobs, incentives to acquisition of homes whether new home construction, older home purchase and remodeling (to live in not to rent).”



“I'd like Condon to be similar to now, but with a healthier population that allows for more stable economic security through local business, jobs, housing, and culture.”

FOCUS AREA:

PROSPERITY

Condon empowers local sustainable businesses which add life and vitality to a bustling Main Street and the community supports the local economy. Residents and visitors can get their basic needs met in town.

Strategy #1: More Job Opportunities

(Oregon Frontier Chamber of Commerce)

20-Year Vision: Condon has an adequate amount of skilled trade workers to meet needs in town and entrepreneurship is encouraged.

What does success look like in 5 years?

There are a variety of eating establishments and jobs are full in the service industries. There is workforce housing, and skilled trade laborers meet local resident and commercial needs.

Actions/Projects:

- Community college or high school program to train for trades
- More windmill/solar management to local business
- Food cart pods: Trucks, hub location



Strategy #2: Increase Childcare Options

(Condon Early Learning Center)

20-Year Vision: Childcare is available for every family in Condon and the surrounding region, making it an accessible place for families to live and work.

What does success look like in 5 years?

Childcare options are expanded to include afterschool and summer school age care.

Actions/Projects:

- More staff for ratio, summer pre-K; better wage/benefits is already complete
- Bigger building: Expansion underway, going out to bid soon
- Fundraising still
- School-age program after school and summer; CELC working on developing program
- Actively involve private daycares in conversations and resource connections

"Love my community and the people. I never really wanted to live elsewhere; went to college and came back."

"I'd like more businesses on Main Street, with a welcoming look coming into town in each direction."

FOCUS AREA:

PROSPERITY

(Continued)

Strategy #3: Bustling Main Street/ Thriving Small Business *(Oregon Frontier Chamber of Commerce & Gilliam County Economic Development Staff/Department)*

20-Year Vision: Storefronts on Main Street are occupied and open at least five days a week. Residents visit downtown frequently and purchase what they can locally.

What does success look like in 5 years?

There is affordable housing to support workforce labor. Restaurants and small business incentives make starting a business in Condon accessible and sustainable.

Actions/Projects:

- Education and training on creating and operating business on Main Street
- Find funding through grants and other opportunities for workforce housing in 2nd story initiatives
- Entrepreneur classes and better relationship with SBDC



“In 10-20 years I’d love to see Condon have a thriving downtown area with places to eat and shopping.”



Information Gathering

This diagram explains the process of developing the vision plan.

All Roads Lead to Condon

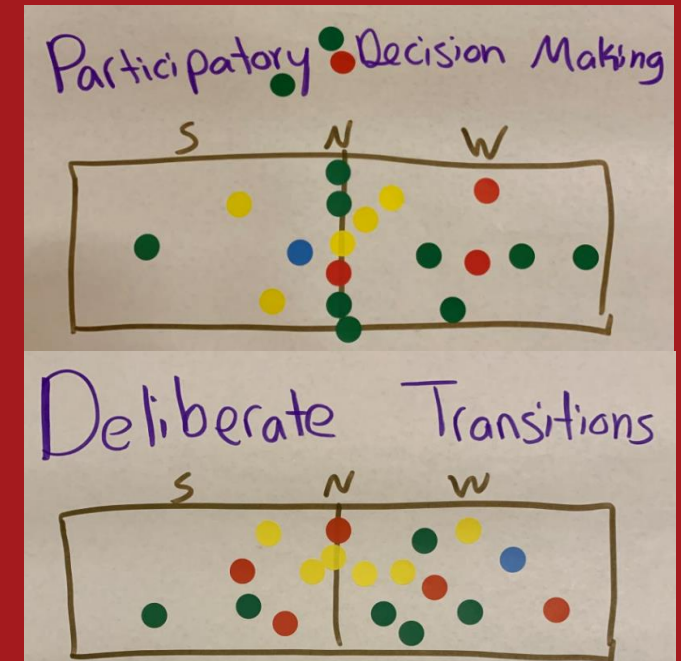
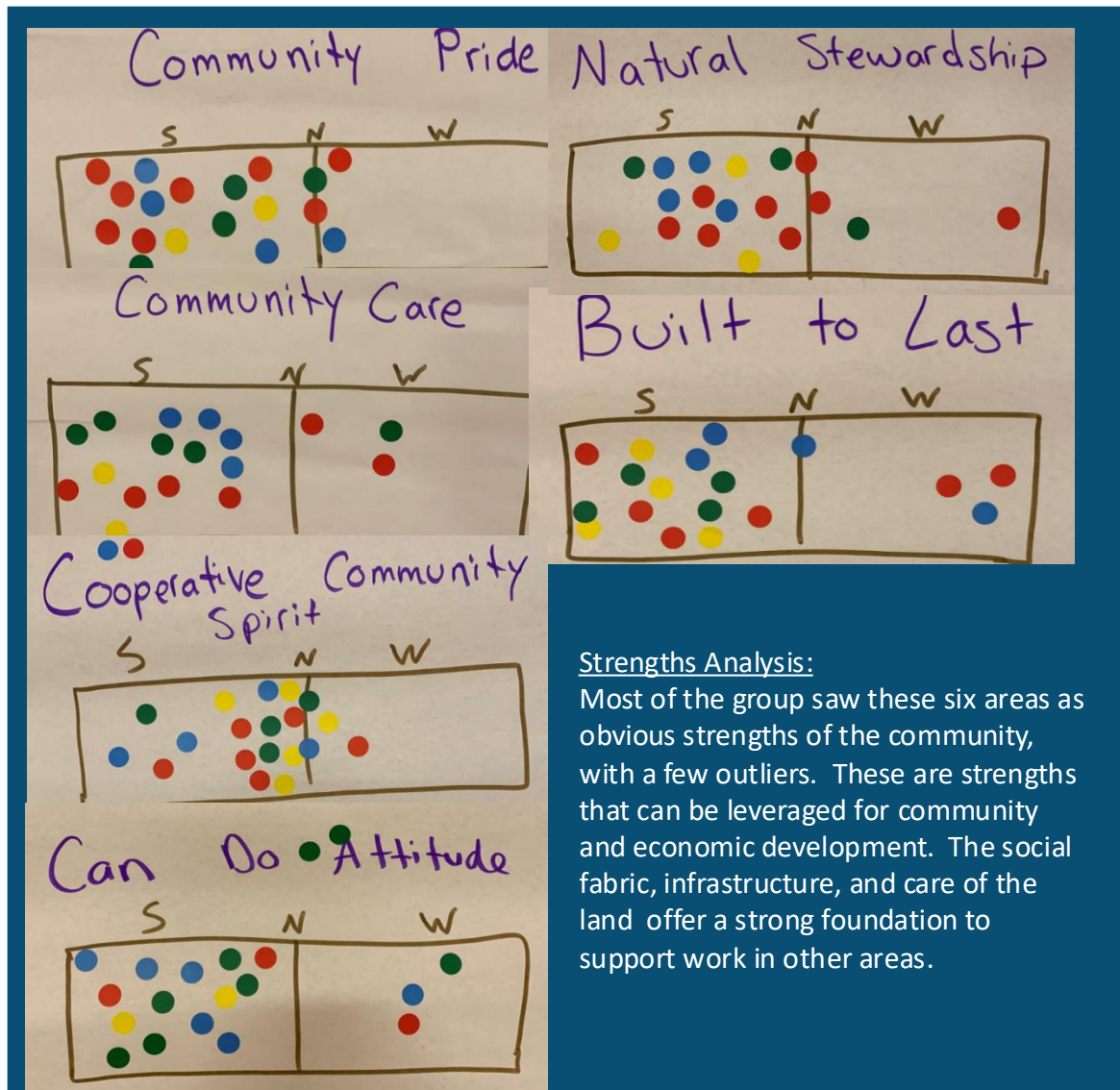


16 Rural Vital Signs Assessment

This **community assessment tool** serves as a way to start or broaden conversations around key community characteristics. Developed by RDI from their 30+ years of working with rural communities, this assessment can ultimately aid in building consensus, identifying top priority areas, and having strategic conversations to address opportunities in moving characteristics forward. This assessment was completed at the Visioning Kick off meeting on October 9, 2023, with 17 community leaders. For the purposes of this report, the results are categorized into four categories: Strengths, Weaknesses, Neutral, and Scattered.

Key:
S-Strength
N-Neutral
W-Weakness

Colors of dots are not relevant.

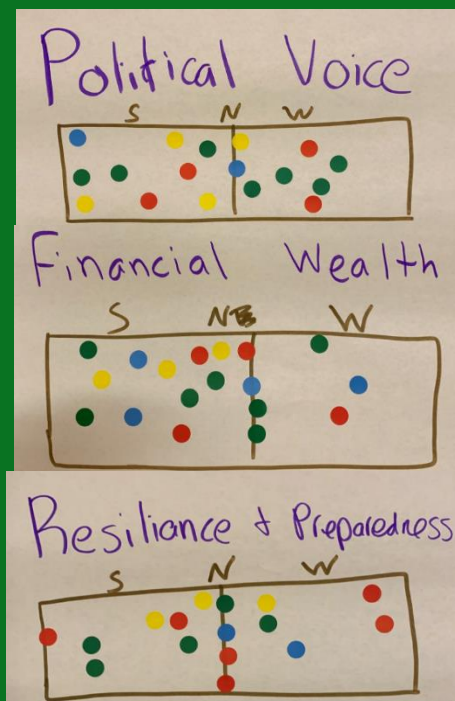


Weakness Analysis:

Participatory Decision Making and Deliberate Transitions are seen mostly as a weakness. There appears to be a gap in building a pipeline of leaders. Current experienced leaders are not mentoring the younger generations. When it comes to community-based decision-making there is no transparency, awareness, or consensus building. Ideally power is shared, and input is routinely gathered to make important community decision which builds trust.

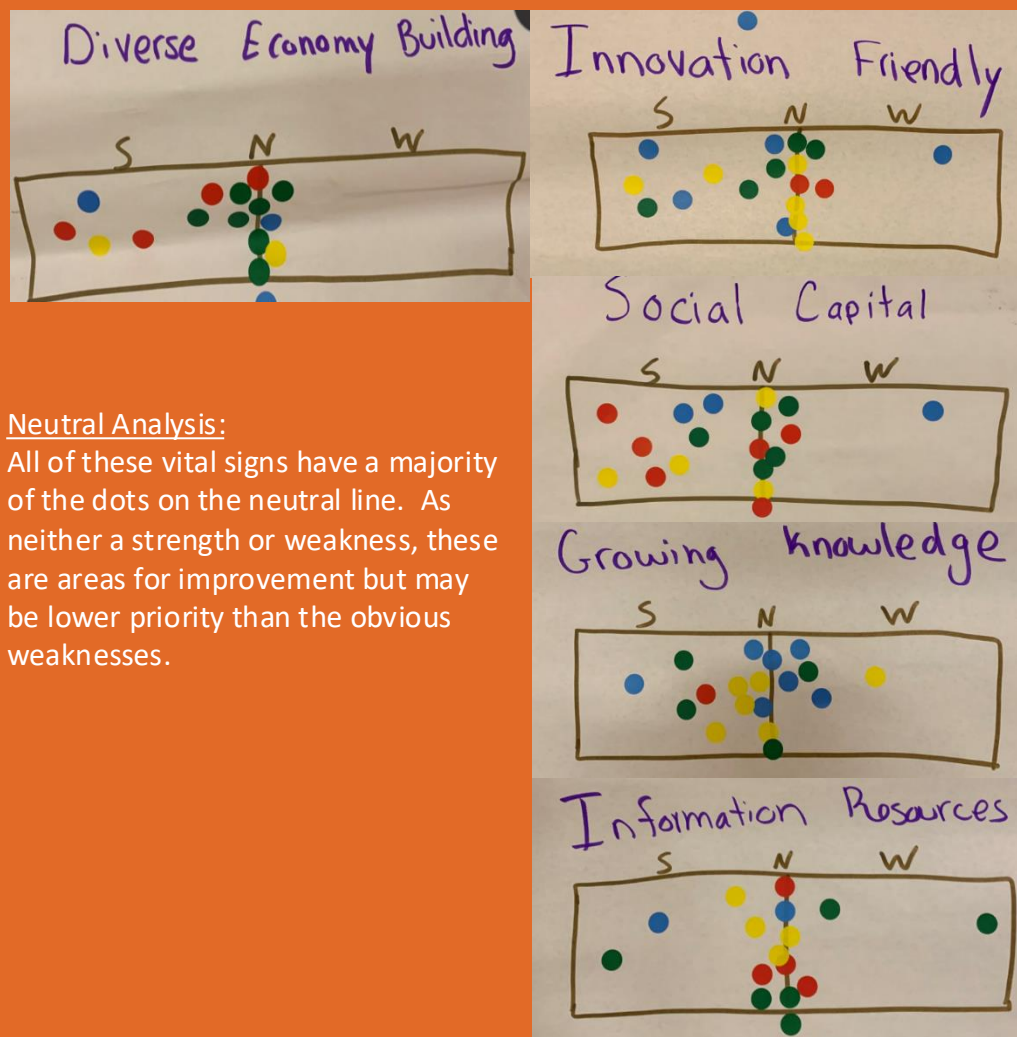
16 Rural Vital Signs Assessment, Continued

Key:
 S-Strength
 N-Neutral
 W-Weakness
Colors of dots are not relevant.



Scattered Analysis:

There was significant discrepancy around these three vital signs. Results were perceived as strengths, neutral and weaknesses. These scattered results demonstrate the different viewpoints and perspectives present at the time of the assessment. The obvious tension here creates an opportunity to explore creative solutions and/or build deeper understanding of what's available.



Neutral Analysis:

All of these vital signs have a majority of the dots on the neutral line. As neither a strength or weakness, these are areas for improvement but may be lower priority than the obvious weaknesses.

Engagement Process

Process Description

In a visioning plan, the process of bringing people together to make new connections and brainstorm collectively is as important as the final product. While engaging people in future planning conversations, new and old connections were made and built which creates a strong foundation for the work to unfold.

The 2050 visioning process consisted of engaging community leaders and citizens through two surveys, interviews, focus group conversations, and three community meetings. Overall, approximately 200 community members provided feedback and/or participated in meetings.

“We chose Condon because it had everything we wanted.”



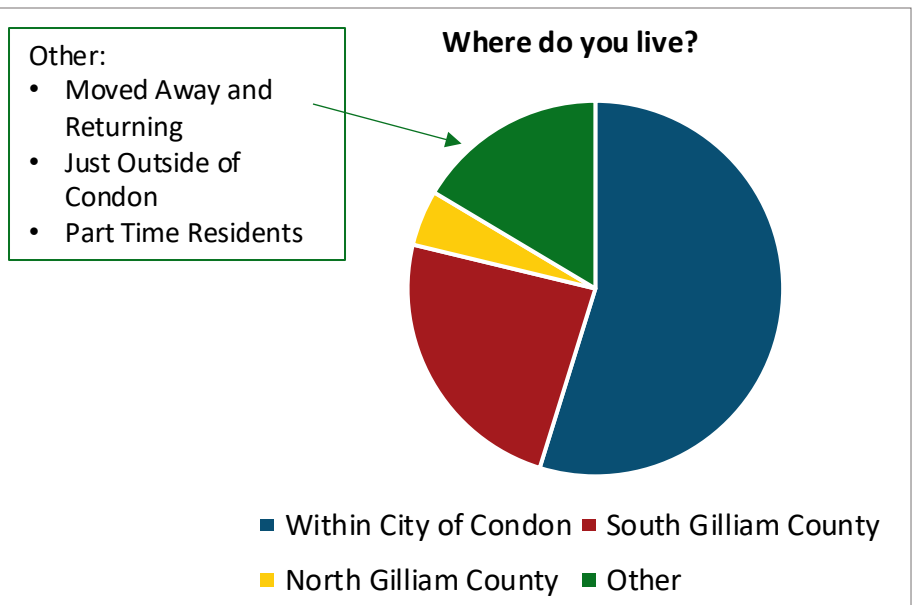
“When a need arises, people come together to solve the need.”

Community Survey Results Summary

There were 142 responses to the first community survey which was administered between January 22, 2024, and March 11, 2024. Of the 142 survey responses, 55% reported living within the City of Condon, 24% live in South Gilliam County, and 5% in North Gilliam County. Sixteen percent live in other areas including just outside of Condon, are part time residents, or moved away and are returning.

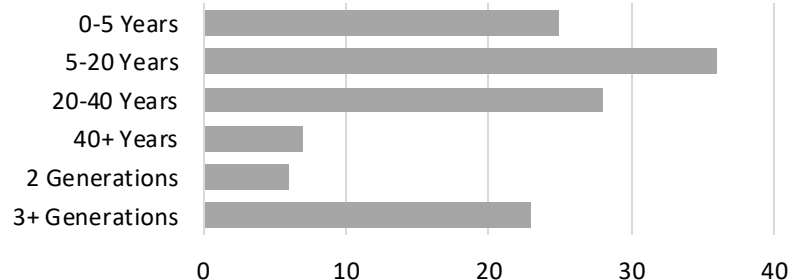
Of the 142 survey responses, a majority were male and identify as white or Caucasian. Sixteen percent of respondents have lived in the Condon region for more than three generations; 25% percent have lived in the region for 5-20 years. People who have lived in the Condon region for five years or less reported that they came for the following:

- Family
- Work
- Quality of Life
- Safety

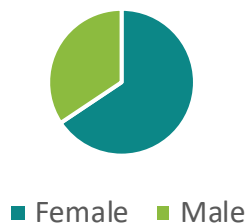


Survey Results Summary, Continued

How long have you lived in the Condon region?



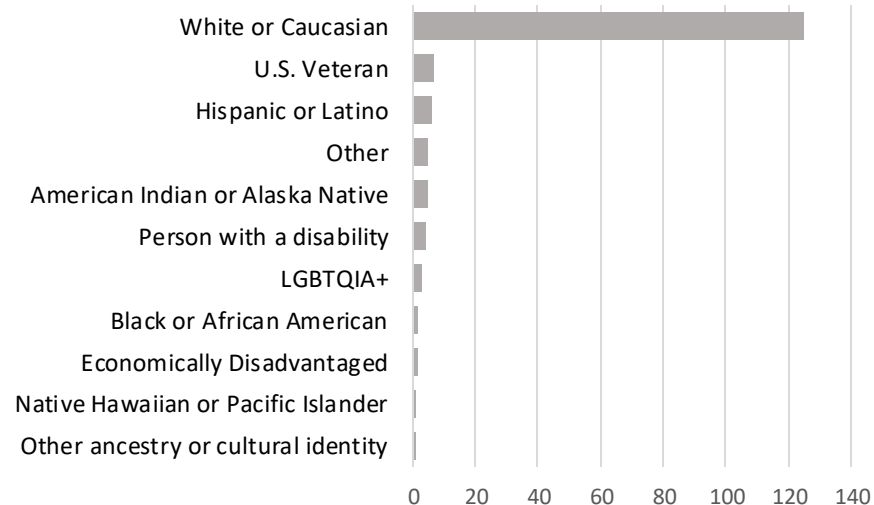
Gender



"I appreciate the quiet rural setting, the sense of community, available amenities for such a small community, good place to raise children."

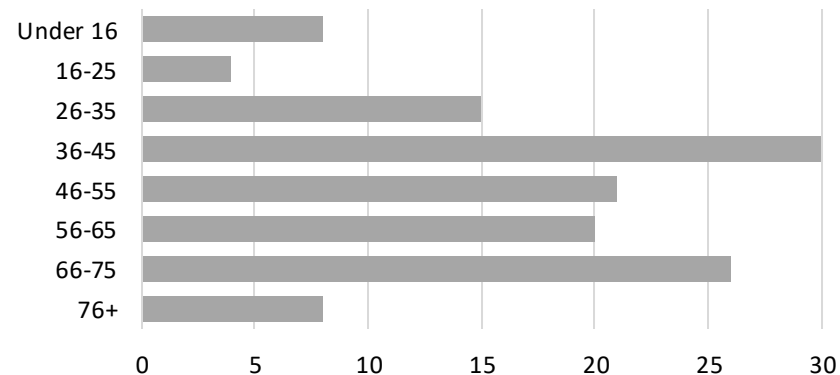


Demographics



Demographic categories that were not selected: Asian; Language Other Than English Spoken at Home

Age



Strengths and Assets

When asked what they appreciate about Condon, the majority of respondents indicated that the sense of community, the people, and the safe small town atmosphere are what they appreciate.

What do you appreciate most about Condon?



Opportunities

Survey respondents indicated they want to see more gathering places, thriving businesses, more housing, and great schools in the next 10-20 years. Many expressed the desire to maintain the rural feel of the community and ensure Condon remains a small town.

What do you want to see in Condon in the next 10-20 years?



The word clouds on this and the following page are visual representations of words or phrases that appeared in responses to the CondonCAN! community feedback surveys. The most frequently used words appear larger and bolder than the others.

Career Opportunities

When asked what additional job or career opportunities people would like to see in the Condon area, respondents reported wanting jobs in recreation, skilled labor/trades, childcare, and more retail and restaurants for work. They also expressed interest in telecommuting opportunities and opportunities for young adults including mentorship opportunities between local businesses and high school.

What are the current and future job and careers opportunities in Condon?

Farming
Agriculture **Retail**
School Child Care
Skilled Labor/Trades
Remote Work
Ranching Restaurants Mentorship Opportunities for Youth
Government
Opportunities for Young Adults Healthcare
Business Owners
Waste Management
Education Courthouse Tourism
Service Jobs
Renewable Energy Recreation



“A place that supports business and growth, somewhere where you can grow up, go to college and come back for a good job...”



Appendix: Vision Plan Accountability Chart

Focus Area	Leads	Strategy	Lead(s)
	City of Condon & Orgon Frontier Chamber of Commerce	Communication, Inclusion & Community Engagement	<i>The Times-Journal & Oregon Frontier Chamber of Commerce</i>
		Intergenerational Activities	<i>Gilliam County Public Library Board & Summit Springs Village</i>
		Thriving Schools	<i>Condon School District & Parent and Community Team (PACT)</i>
		Community Gathering Spaces	<i>South Gilliam County Health District & Gilliam County Fair Board</i>
		Arts & Culture	<i>Condon Arts Council</i>
		Housing	<i>Pioneer Community Development Corporation & City of Condon</i>
		More Job Opportunities	<i>Oregon Frontier Chamber of Commerce</i>
		Increase Childcare Options	<i>Condon Early Learning Center</i>
		Bustling Main Street/Thriving Small Businesses	<i>Oregon Frontier Chamber of Commerce & Gilliam County Economic Development Staff/Department</i>



Gilliam County Sheriff's Office

Total CAD Calls Received, by Nature of Call in Zone GSOC

<u>Nature of Call</u>	<u>Total Calls Received</u>	<u>% of Total</u>
Call-Back Request	1	4.76
Serving Civil	1	4.76
Code Enforcement	1	4.76
Extra Patrol Request	2	9.52
Fish & Game	1	4.76
Follow-Up Investigation	2	9.52
Information Report	2	9.52
Slide Off	1	4.76
Suspicious Person/Circumstance	1	4.76
Theft/Shoplift	1	4.76
Vehicle Stop	6	28.57
Welfare Check	2	9.52

Total reported: 21

Report Includes:

All dates between `00:00:00 11/01/24` and `23:59:00 11/30/24`, All nature of incidents, All cities, All types matching `I`, All priorities, All agencies, All zones matching `GSOC`



Gilliam County Sheriff's Office

Total CAD Calls Received, by Nature of Call in Zone

<u>Nature of Call</u>	<u>Total Calls Received</u>	<u>% of Total</u>
Unknown Emergency	1	0.26
911 Open Line	1	0.26
Abandoned Call	4	1.06
Abandoned Vehicle	5	1.32
Abuse or Neglect	1	0.26
Agency Assistance	3	0.79
Animal/Dog Complaint	2	0.53
Assault	1	0.26
Attempt to Locate	1	0.26
Search & Rescue	1	0.26
Call-Back Request	2	0.53
Civil Problem/Service	3	0.79
Serving Civil	1	0.26
Code Enforcement	1	0.26
Criminal Mischief	3	0.79
Detail	1	0.26
Disturbance/Verbal/Argument	3	0.79
Driving Complaint	9	2.38
Drug or Narcotics Violation	1	0.26
Extra Patrol Request	5	1.32
Fight	1	0.26
Fish & Game	3	0.79
Follow-Up Investigation	14	3.70
Fraud / Forgery / Scam	2	0.53
Harassment	1	0.26
Traffic Hazard	7	1.85
Information Report	3	0.79
Littering / Illegal Dumping	1	0.26
Livestock Incidents	1	0.26
Motorist Assist	31	8.20
Motor Vehicle Crash	1	0.26
Slide Off	1	0.26
Parking Problem	2	0.53
Panic/Burglary Alarm	4	1.06
Lost/Found Property	2	0.53
Public Assist	1	0.26
Subject Stop	3	0.79
Suspicious Person/Circumstance	8	2.12
Theft/Shoplift	3	0.79
Vehicle Stop	224	59.26
Trespass	2	0.53
Unwanted	3	0.79
Vehicle Check	1	0.26
Welfare Check	10	2.65

Total reported: 378

Report Includes:

All dates between `00:00:00 11/01/24` and `23:59:00 11/30/24`, All nature of incidents, All cities, All types matching `I`, All priorities, All agencies matching `GCSO`, All zones



Gilliam County Sheriff's Office

Total Traffic Citation Report, by Area

<u>Area</u>	<u>Citations</u>	<u>Violations</u>
GCSO Gilliam County	98	98
GSOA ARLINGTON	17	17
GSOC CONDON	1	1

Report Totals	116	116
----------------------	------------	------------

Report Includes:

All dates of issue between `00:00:00 11/01/24` and `23:59:00 11/30/24`, All agencies matching `GCSO`, All issuing officers, All areas, All courts, All offense codes, All dispositions, All citation/warning types



Gilliam County Sheriff's Office

Law Incident Summary Report, by Incident Number

Agency: Gilliam County Sheriffs Office

<u>Number</u>	<u>Time and Date</u>	<u>Nature</u>	<u>Location</u>	<u>Dsp</u>
G24-277	14:24:15 11/02/24	Drive Complaint	GCSO	CAA
G24-278	12:39:46 11/04/24	Sex Crime	GSOA	CAA
G24-279	11:36:18 11/05/24	Theft	GCSO	INA
G24-280	14:11:37 11/07/24	Code	GSOC	CIV
G24-281	13:20:05 11/09/24	Information	GSOA	CLD
G24-282	16:29:59 11/09/24	Warrant Service	GSOA	CAA
G24-283	09:39:28 11/11/24	Crim Mischief	GCSO	INA
G24-284	17:15:08 11/13/24	Disturbance	GSOA	CAA
G24-285	14:09:44 11/14/24	Hr	GCSO	CAA
G24-286	08:25:08 11/15/24	Property	GSOA	CLD
G24-287	13:04:32 11/15/24	Veh Collision	GSOC	CLD
G24-288	05:20:07 11/17/24	Drugs	GSOA	ACT
G24-289	12:42:48 11/17/24	Veh Collision	GCSO	CLD
G24-290	07:45:26 11/18/24	Littering	GSOA	INA
G24-291	00:00:00 11/19/24	Property	GSOA	CLD
G24-292	10:43:22 11/21/24	Fraud	GSOA	
G24-293	17:15:15 11/21/24	Theft	GSOC	INA
G24-294	05:35:50 11/28/24	Mvc	GCSO	CLD
G24-295	06:59:29 11/29/24	Property	GSOA	CLD
G24-296	15:08:25 11/30/24	Crim Mischief	GSOC	ACT

Total Incidents for This Agency: 20

Total reported: 20

Report Includes:

All dates between `00:00:00 11/01/24` and `23:59:00 11/30/24`, All agencies matching `GCSO`, All officers, All dispositions, All natures, All locations, All cities, All clearance codes, All observed offenses, All reported offenses, All offense codes, All circumstance codes



Gilliam County Sheriff's Office

Total Traffic Warning Report, by Area

<u>Area</u>		<u>Warnings</u>	<u>Violations</u>
GCSO	Gilliam County	67	67
GSOA	ARLINGTON	32	32
GSOC	CONDON	3	3

Report Totals:	102	102
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Report Includes:

All dates between `00:00:00 11/01/24` and `23:59:00 11/30/24`, All agencies matching `GCSO`, All issuing officers, All areas, All violations



Oregon

Tina Kotek, Governor

Department of Transportation

Statewide Investments Section

355 Capitol St. NE, MS 21

Salem, OR 97301-4178

Phone: (503) 602-0494

November 20, 2024

Gibb Wilkins, Public Works Superintendent
City of Condon
PO Box 445
Condon, Oregon 97823

Subject: 2025 Small City Allotment Program Awards Announcement

Dear Gibb,

In accordance with ORS 366.805 and the recommendation of the Small City Allotment Advisory Committee, I am pleased to announce that the project submitted by the City of Condon was one of 24 selected to be funded. ODOT received 74 applications requesting a total of \$17,226,108; with funding limited to \$5,735,959 it made for a very competitive selection process.

The SCA award amount for your project is \$250,000.

The next steps will be for ODOT to develop the grant agreement, submit it to the Department of Justice for review and upon approval it will be presented to the City for review and signature. This can be a time-consuming process, taking up to 90 days.

It is our recommendation that you familiarize yourself with the program rules by reading the [Guidelines for Grantees](#) document.

Please be advised that only work that begins after Notice to Proceed is issued will be eligible for reimbursement.

Your participation in the program is appreciated and we look forward to seeing your completed project. If you have questions regarding the SCA program, please contact me at (503) 602-0494 or deanna.edgar@odot.oregon.gov.

Sincerely,

Deanna Edgar

Deanna Edgar
Statewide Investments Section Program Analyst
Encl: 2025 Small City Allotment Awards by City

Cc: Paul Singer, Region 4 Construction Project Mgr.

2025 Small City Allotment Award Recipients

City	Award
Region 1	
Rivergrove	\$149,479
Region 1 Total	\$149,479
Region 2	
Amity	\$205,990
Falls City	\$250,000
Gaston	\$195,000
Gervais	\$250,000
Mt. Angel	\$250,000
Oakridge	\$249,520
Rainier	\$221,305
Siletz	\$250,000
Wheeler	\$249,810
Willamina	\$250,000
Region 2 Total	\$2,371,625
Region 3	
Canyonville	\$250,000
Oakland	\$250,000
Powers	\$234,675
Rogue River	\$250,000
Region 3 Total	\$984,675
Region 4	
Condon	\$250,000
Merrill	\$230,180
Paisley	\$250,000
Region 4 Total	\$730,180
Region 5	
Burns	\$250,000
Cove	\$250,000
Enterprise	\$250,000
Irrigon	\$250,000
Prairie City	\$250,000
Seneca	\$250,000
Region 5 Total	\$1,500,000
2025 Program Total	\$5,735,959

Official Abstract:

City of Condon

NOVEMBER 5, 2024 GENERAL ELECTION RESULTS

Gilliam County, Oregon

OFFICE	CANDIDATES NAME	Arl/Olex Prec #1	East Condon Prec #6	West Condon Prec #7	TOTALS
Mayor	Dustan Hall		109	214	323
	Write-In		12	15	27
	Overvotes		0	0	0
	Undervotes		31	45	76
	Total		152	274	426
Councilor	Jeremy Kirby		103	179	282
Vote for 3	Hanna Bass		109	185	294
	Tom Fatland		125	200	325
	Write-In		0	16	16
	Overvotes		0	0	0
	Undervotes		119	242	361
	Total		456	822	1278
Total votes 1278 divided by 3 candidates = 426 each					

I certify the votes recorded on this abstract correctly summarize the tally of votes cast at the November 5, 2024 General Election.



Signature of County Clerk:

Ellen Wegerman

Date of Abstract:

11-26-2024

Oregon Government Ethics Commission Training

Thursday, January 23, 2025

Veteran's Memorial Hall – 120 S. Main Street, Condon

Sponsored by City of Condon & Gilliam County

Public Meetings Law Overview

Dinner 5 p.m. -:- Class 5:30-8 p.m.

This session is designed for individual governing body members and those in administrative support roles that are subject to Oregon Public Meetings Law, however, anyone can attend. This session satisfies the Public Meetings Law training requirement for governing body members.

The course content will cover the individual responsibilities of governing body members, how the statutes apply to holding a Public Meeting, a look at the requirements for media and the grievance process, and a general overview of executive session provisions.

ORS Chapter 244 Overview – Ethics

Class 1 – 3:30 p.m.

This session is designed an overview of ethics statutes covered in ORS 244. The course content will cover:

- Use of position of office
- Private employment
- Statutory conflicts of interest
- Gifts
- Nepotism
- Complaint process & sanctions
- Agency resources

College of Urban and Public Affairs
Population Research Center
Mail Code PRC (tel) 503-725-3922
P.O. Box 751 askprc@pdx.edu
Portland, Oregon 97207 www.pdx.edu/prc



RECEIVED

NOV 20 2024

CITY OF CONDON

November 15, 2024

– IMPORTANT NOTICE –

Attn: City Official
City of Condon
PO Box 445
Condon, OR 97823

Preliminary 2024 Population Estimate

Listed below are the preliminary population estimates for your jurisdiction as of July 1, 2024, and revised estimates for years since the most recent census. Please review the information below, and in case of questions or comments, please contact the Population Research Center. The preliminary estimate is subject to revision before certification on December 15, 2024.

The basis of the population estimates is the 2020 U.S. Census enumeration of the total resident population, net of approved adjustments to the census results, as of April 1, 2020. For each year since the most recent census, population estimates are made based on net housing unit and group quarters (GQ) population changes, average household size, and occupancy rate, accounting for natural increase (births less deaths) and migration. Changes in housing units and GQ populations are based on responses obtained from your jurisdiction through participation in the Annual Housing Updates and Population Survey (AHUPS).

Preliminary estimates (2024):

Date:	Total Population	Pct. Change	Population in Group quarters	Housing Units	Vacancy Rate	Household size
4/1/2020	711	-	22	406	16.7%	2.04
7/1/2020	707	-0.6%	19	405	16.7%	2.04
7/1/2021	712	0.7%	22	405	16.7%	2.05
7/1/2022	716	0.6%	26	434	17.6%	1.93
7/1/2023	715	-0.1%	26	435	17.7%	1.92
7/1/2024	724	1.3%	29	444	17.9%	1.91

The certified population estimates will be posted online by the end of the day on December 15, 2024 (www.pdx.edu/prc/population-estimate-reports). Jurisdictions may petition for changes to population estimates on the basis of information they provide that is related to the data herein. Questions and comments should be directed to the Population Estimates program at popest@pdx.edu or (503) 725-3922.

/s/ Huda Alkitkat

Huda Alkitkat, Ph.D.
Population Estimates Program Manager
Population Research Center
Portland State University