

**WASCO COUNTY 4-H & EXTENSION SERVICE DISTRICT  
AGENDA**

**WEDNESDAY, DECEMBER 21, 2016**

**LOCATION: Wasco County Courthouse, Room #302  
511 Washington Street, The Dalles, Oregon**

**NOTE:** This Agenda is subject to last minute changes. **Meetings are ADA accessible.** For special accommodations please contact the Commission Office in advance, (541) 506-2520. TDD 1-800-735-2900. Wasco County does not discriminate against individuals with disabilities.

10:00 a.m.      **CALL TO ORDER**

10:00 a.m.      [Appointments](#)

[9.7.2016 Minutes Approval](#)

**NEW / OLD BUSINESS  
ADJOURN**



WASCO COUNTY EXTENSION & 4-H SERVICE DISTRICT  
MEETING  
DECEMBER 21, 2016

PRESENT: Rod Runyon, Commission Chair  
Scott Hege, County Commissioner  
Steve Kramer, County Commissioner  
STAFF: Tyler Stone, Administrative Officer  
Kathy White, Executive Assistant

At 9:49 a.m., Chair Runyon opened the meeting.

**Appointments**

{{{Commissioner Hege moved to approve Order 16-070 appointing Lynn Long as Budget Officer for the 4H & Extension Service District. Commissioner Kramer seconded the motion which passed unanimously.}}}

{{{Commissioner Kramer moved to approve Order 16-088 appointing Pat Davis to the 4H & Extension Service District Budget Committee. Commissioner Hege seconded the motion which passed unanimously.}}}

**Minutes**


{{{Commissioner Hege moved to approve the 9.7.2013 minutes. Commissioner Kramer seconded the motion which passed unanimously.}}}

Chair Runyon adjourned the meeting at 9:50 a.m.

WASCO COUNTY BOARD  
OF COMMISSIONERS  
*Governing Body of the Wasco County  
4-H & Extension Service District*

  
\_\_\_\_\_  
Rod Runyon, Commission Chair

  
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Scott Hege, County Commissioner

  
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Steve Kramer, County Commissioner

**Agenda Item**  
**4H and Extension Service District**  
**Budget Appointments**

- [Order 16-070 Reappointing Lynn Long as Budget Officer](#)
- [Order 16-088 Reappointing Pat Davis](#)

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE  
WASCO COUNTY 4-H & EXTENSION SERVICE DISTRICT

IN THE MATTER OF THE REAPPOINTMENT OF )  
LYNN LONG AS WASCO COUNTY 4-H & ) O R D E R  
EXTENSION SERVICE DISTRICT BUDGET ) #16-070  
OFFICER. )

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Court being present; and

IT APPEARING TO THE COURT: That Lynn Long's term as the Wasco County 4-H & Extension Service District Budget Officer will expire on December 31, 2016; and

IT FURTHER APPEARING TO THE COURT: That Lynn Long, OSU Extension Service Professor and Horticulturist, is willing and is qualified to be re-appointed to serve as the Wasco County 4-H & Extension Service District Budget Officer.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Lynn Long be and is hereby appointed as the Wasco County 4-H & Extension Service District Budget Officer; said term to expire on December 31, 2017.

DATED this 21<sup>st</sup> day of December, 2016.

WASCO COUNTY  
BOARD OF COMMISSIONERS  
*Governing Body of the  
Wasco County 4-H & Extension  
Service District*

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Rod L. Runyon, Commission Chair

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Scott C. Hege, County Commissioner

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Steve D. Kramer, County Commissioner

APPROVED AS TO FORM:

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Kristen Campbell  
Wasco County Counsel

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE REAPPOINTMENT OF )  
PAT DAVIS TO THE WASCO COUNTY 4H & )  
EXTENSION SERVICE DISTRICT ) ORDER #16-088  
BUDGET COMMITTEE. )

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That Pat Davis' term on the Wasco County 4H & Extension Service Budget Committee will expire on December 31, 2016; and

IT FURTHER APPEARING TO THE BOARD: That Pat Davis is willing and is qualified to be reappointed to the Wasco County 4H & Extension Service District Budget Committee for another term.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Pat Davis be and is hereby reappointed to the Wasco County 4H & Extension Service Budget Committee; said term to expire on December 31, 2019.

DATED this 21<sup>st</sup> day of December, 2016.

WASCO COUNTY BOARD  
OF COMMISSIONERS  
*Governing Body of the Wasco County  
4H & Extension Service District*

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Rod L. Runyon, Commission Chair

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Scott C. Hege, County Commissioner

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Steven D. Kramer, County Commissioner

APPROVED AS TO FORM:

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Kristen Campbell  
Wasco County Counsel





WASCO COUNTY EXTENSION & 4-H SERVICE DISTRICT  
MEETING  
SEPTEMBER 7, 2016

PRESENT: Rod Runyon, Commission Chair  
Scott Hege, County Commissioner  
Steve Kramer, County Commissioner

STAFF: Tyler Stone, Administrative Officer  
Kathy White, Executive Assistant  
Lynn Long, District Budget Officer

At 10:00 a.m.. Chair Runyon opened the meeting.

**Annual Audit**

Carol, Friend, Independent Auditor for the 4H & Extension Service District explained that the audit covers the collection of taxes, payment of rent, etc., and basically money in and money out; payroll and personnel costs are paid through Oregon State University. She reviewed the audit report (included in the packet), noting that it presents an unqualified opinion.

Commissioner Hege asked how the requirements relate to GAP. Ms. Friend responded by explaining that there are three accepted accounting methods: 1) modified accrual basis 2) cash basis and 3) modified cash basis. She pointed out that Wasco County has always used the GAP modified accrual basis; since the Districts are a component of the County, it makes sense to use the same method of accounting. Government Auditing Standards is a separate set of rules for the audit. She went on to say that the Government Auditing Standards Board has made some interesting pronouncements about what GAP processes

include; as a result, some entities have chosen to go to a modified cash basis to avoid the complications now presented by the modified accrual basis.

Commissioner Hege asked if GASB is part of using GAP. Ms. Friend answered that it is, but when using the modified cash basis, not all of the GASB rules apply.

**{{{Commissioner Hege moved to accept the Wasco County 4H 7 Extension Service District Audit for Fiscal Year 2014-2015. Commissioner Kramer seconded the motion which passed unanimously.}}}**

**{{{Commissioner Hege moved to approve the June 1, 2016 minutes. Commissioner Kramer seconded the motion which passed unanimously.}}}**

Chair Runyon adjourned the meeting at 10:13 a.m.

WASCO COUNTY BOARD  
OF COMMISSIONERS  
*Governing Body of the Wasco County  
4-H & Extension Service District*

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Rod Runyon, Commission Chair

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Scott Hege, County Commissioner

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Steve Kramer, County Commissioner