

# COOS COUNTY AIRPORT DISTRICT BOARD MEETING

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Thursday, May 23, 2024  
7:30 a.m.

Coos County Airport District Board Room

**CALL TO ORDER**

**INTRODUCTIONS**

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**PUBLIC COMMENTS**

**CHAIRMAN & COMMISSIONER COMMENTS:**  
Next Regular Board Meeting June 27, 2024

**ADJOURN**

SECTION



CONSENT  
CALENDAR

**COOS COUNTY AIRPORT DISTRICT**  
**REGULAR BOARD MEETING**  
Thursday, April 25, 2024

Minutes of the regular monthly meeting of the Board of Commissioners of the Coos County Airport District (CCAD) held on Thursday, April 25, 2024 at 7:30 a.m., in the District Boardroom.

**CALL TO ORDER:** Chairman Bell called the meeting to order.

**COMMISSIONERS PRESENT:**

Jason Bell, Chairman  
Joe Benetti, Vice-Chair (Zoom);  
Caddy McKeown, Commissioner;  
Andrew Brainard, Commissioner.

**ABSENT:** Brent Pahls, Chairman

**COUNSEL PRESENT:** Melissa Cribbins (Zoom).

**STAFF PRESENT:** Rodger Craddock, Executive Director; Robert Brittsan, Deputy Director; Bob Hood, Operations Manager; Crystal Lyon, Finance Manager; Amos Vorster, Office Manager; Stephanie Kilmer, Public Information Officer; Rick Skinner, Project Manager.

**MEDIA AND GUESTS PRESENT:** John Meynink, Coos County Resident; Ken Bonetti, Coos County Resident; Dean Martin, PEG Broadcasting.

**Section I. Consent Calendar:**

Vice Chair Benetti noted that the District currently uses three different bank accounts, and wondered if things could be simplified by consolidating them. He also observed that the monthly power bill for the airport is quite large, and commented that an evaluation by Energy Trust of Oregon may result in future savings.

Upon a motion by Commissioner McKeown (Second Commissioner Brainard), the Consent Calendar Items for April 2024 were unanimously approved.

**Section II. Executive Director's Report:**

The Executive Director addressed the Board regarding current operations and projects at the Airport.

It was noted that the Airport has enjoyed an increase in the number of passengers flying commercially compared to the same quarter in 2023, continuing the growth in enplanements seen last year.

The work needed to replace or reconstruct the 50,000 sq ft apron from the WWII era will require extensive funding over a considerable amount of time. Some of the airport improvement grants available to the District are reimbursable, requiring the airport to provide the funds up front and then submit receipts to recuperate a percentage of the expenses. Budgetary restrictions necessitate that this project be carried out in phases, with Phase I slated to begin later this year. Government has reduced the grant funding available for this phase from \$1,000,000 down to \$600,000.

The design phase of the Cargo Facility project is also underway. As the project progresses, more information will be shared with the Board.

The exterior portions of the baggage belt were replaced during the last month. Plans are in place to build/improve structures that will provide protection from the elements for this new equipment.

Logos have been added to District vehicles, and the terminal roundabout painting project has been completed.

Upcoming meetings include the Budget Committee meeting on May 17<sup>th</sup>, the CCAD Board meeting on May 23<sup>rd</sup>, and a Work Session with the District's Aviation Consultant on May 30<sup>th</sup>.

**Section III. Action Items:**

Upon a motion by Commissioner Brainard (Second Commissioner McKeown), Resolution 2024-04-01 amending CCAD Policy 4: Board Meetings was unanimously adopted.

Upon a motion by Commissioner McKeown (Second Commissioner Brainard), Resolution 2024-04-02 in support of the City of Coos Bay's Multi—Unit Property Tax Exemption Program was unanimously adopted.

Upon a motion by Commissioner Brainard (Second Commissioner McKeown) the emergency findings of the Executive Director and approval, after the fact, of the contracts

with Cummins, United Rentals, and Kyle Electric to rebuild the generator motor and provide a backup generator during the repair process were accepted.

**Public Comments:**

Mr. Meynink expressed his support for Coos Bay's MUPTE program, acknowledging that this addresses an area of need in the community. He also voiced his thanks to District Staff for the organizing of the Weed Wrangle event scheduled on April 27<sup>th</sup>.

Mr. Bonetti expressed concern that the volunteer efforts to control invasive weeds in the area, while commendable, would not be sufficient to eradicate these species in the neighborhood. He requested that the District consider securing funding for this project, either by budgeting its own monies, or by seeking grant funding.

**Commissioner Comments:**

Commissioner Brainard thanked staff and volunteers for their continued support of the Airport Park Project. He also advised that the first stakeholder meeting for the park project would be held on May 16<sup>th</sup>, 6:00 p.m. at the North Bend Senior Center, located near the airport.

Commissioner McKeown echoed the concerns of the neighborhood residents regarding scotch broom around the District's property. She shared her willingness to assist in identifying funding sources for the removal of invasive species.

**Meeting adjourned to Executive Session at 7:53 a.m.**

**Public Meeting Resumed at 8:10 a.m.**

**Meeting adjourned at 8:10 a.m.**

# COOS COUNTY AIRPORT DISTRICT

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**DATE:** May 23, 2024

**SUBJECT:** Acceptance of April 2024 Financial Reports and Check Register

**BACKGROUND:**

These reports are provided pursuant to a recommendation from the District’s external auditor, supported by the Executive Director, providing transparency and full disclosure. The District’s bank statements (Umpqua General Checking, Municipal Pool, Passenger Facility, and Payroll Checking; Banner Bank; Oregon Pacific Bank; Local Government Investment Pool General and Reserve accounts) are reconciled by the 10th of the month following month-end; all transactions are posted daily; financial reports available upon request; and reports saved onto the Districts website. The fund summary shows all funds are within appropriation levels, with 83.33% of the fiscal year elapsed, and general fund property tax collections at 95.5% of budget.

Checks are routinely issued from the accounts payable account (weekly) and payroll account (twice monthly), as shown by the attached check registers totaling \$245,141.48 (accounts payable) and \$134,433.09 (payroll). For confidentiality, segregation of duties, and the best utilization of the accounting software program, payroll payables are expended from the payroll account.

**FISCAL IMPACT:**

The balances are within the budget appropriations.

**LEGAL CONSIDERATION:**

N/A

**Attachments:**

- Finance Report
- Balance Sheet
- Fund Summary
- Check Register

Coos County Airport District  
Agenda Staff Report

TO: Jason Bell, Chair; District Commissioners.  
 FROM: Crystal Pierce, Finance Manager.  
 THROUGH: Rodger Craddock, Executive Director  
 ISSUE: April 2024 Draft Monthly Financial Reports

The report below reflects a total combined cash of \$5,733,557, of which \$1,933,951 is unrestricted and available cash across all accounts. The Balance Sheet shows beginning balance; (used or earned) or the difference between what was earned to what was spent; and the ending balance or what remained as fund balance for each major fund. The Fund Summary shows revenues and expenditures for current period, fiscal year-to-date, and adopted budget amounts for each major fund.

Umpqua Checking	Sweep/AP Checking	Checks current/prior month expenses	881,260
Municipal Pool	Customer Payment	Transfer to AP/PFC Checking	244,896
Payroll Checking	Sweep	Checks current/prior month expenses	77,149
PFC Checking	Unallocated/Restricted	Passanger Facility Charges	88,426
Oregon Pacific Bank	Investment/On Demand	0.20% Annual Investment Rate	4,310
Banner Bank	Sweep/ACH Checking	Checks current/prior month expenses	350,791
LGIP Reserve	Unallocated/Restricted	5.20% Annual Investment Rate	2,127,117
LGIP General	Investment/On Demand	5.20% Annual Investment Rate	1,959,607
<b>Total Cash on Hand</b>			<b>\$ 5,733,557</b>
Less LGIP Reserve	Reserve	Restricted Fund Use	(2,127,117)
Less Federal Air Service Grant	Federal Grant	Air Service Revenue Guarantee	(500,000)
Less Construction Fund	Construction Fund	Future Projects	(914,540)
Less DHS IFA Loan	Debt Service	B17001 - Buid-to-suit	-
Less Terminal Deferred Interest	Debt Service	L06005 - Terminal Interest	-
Less Oregon Pacific DHS Loan	Debt Service	7113075 - Buid-to-suit	(23,173)
Less PFC Reserve	PFC Funds	Restricted Fund Use	(120,000)
Less Unemployment Reserve	Unemployment Funds	Restricted Fund Use	(37,196)
Less Banner Bank Loan	Debt Service	CBI4486 - BLM TI/Seismic Upgrade	(77,580)
<b>Total Unrestricted Funds</b>			<b>\$ 1,933,951</b>

Fund	Beginning Fund Balance 07/01/23	(Used) Earned	Ending Fund Balance 04/30/24
General Fund	\$ 2,238,549	(20,486)	2,297,500
Construction Fund	\$ 1,214,806	89,721	282,303
PFC Fund	\$ 29,595	7,349	95,761
Unemployment Fund	\$ 57,196	-	62,149
BLM Fund	\$ 253,571	(124,032)	909,017
DHS Fund	\$ 709,340	(12,893)	1,020,990
BEC Fund	\$ 45,653	4,920	99,531
Building Reserve Fund	\$ 928,157	4,102	966,567

**COOS COUNTY AIRPORT DISTRICT**  
Balance Sheets  
For Year to Date - April 30, 2024

**Combined Funds**

<b>ASSETS</b>			
Current Assets			
Checking/Saving	5,733,818		
Accounts Receivable	48,358		
Total Current Assets	5,782,177		
Total Assets		\$	<u>5,782,177</u>
 <b>LIABILITIES &amp; EQUITY</b>			
Current Liabilities			
Accounts Payable	4,634		
Other Current Liabilities	158,870		
Total Current Liabilities	163,504		
Equity	5,618,673		
Total Liability & Equity		\$	<u>5,782,177</u>

**General Fund**

<b>ASSETS</b>			
Current Assets			
Checking/Saving	2,297,239		
Petty Cash	261		
Accounts Receivable	45,657		
Total Current Assets	2,343,157		
Total Assets		\$	<u>2,343,157</u>
 <b>LIABILITIES &amp; EQUITY</b>			
Current Liabilities			
Accounts Payable	4,634		
Other Current Liabilities	989		
Total Current Liabilities	5,623		
Equity	2,337,534		
Total Liability & Equity		\$	<u>2,343,157</u>

**COOS COUNTY AIRPORT DISTRICT**  
Balance Sheets  
For Year to Date - April 30, 2024

**Construction Fund**

<b>ASSETS</b>		
Current Assets		
Checking/Saving	282,302	
Other Current Assets		
Total Current Assets	282,302	
Fixed Assets		
Total Assets		<u><u>\$ 282,302</u></u>
 <b>LIABILITIES &amp; EQUITY</b>		
Equity	282,302	
Total Liability & Equity		<u><u>\$ 282,302</u></u>

**Passenger Facility Charges (PFC) Fund**

<b>ASSETS</b>		
Current Assets		
Checking/Saving	95,762	
Total Current Assets	95,762	
Total Assets		<u><u>\$ 95,762</u></u>
 <b>LIABILITIES &amp; EQUITY</b>		
Equity	95,762	
Total Liability & Equity		<u><u>\$ 95,762</u></u>

**Unemployment Fund**

<b>ASSETS</b>		
Current Assets		
Checking/Saving	62,149	
Total Current Assets	62,149	
Total Assets		<u><u>\$ 62,149</u></u>
 <b>LIABILITIES &amp; EQUITY</b>		
Equity	62,149	
Total Liability & Equity		<u><u>\$ 62,149</u></u>

**COOS COUNTY AIRPORT DISTRICT**

Balance Sheets

For Year to Date - April 30, 2024

**BLM Fund**

## ASSETS

## Current Assets

Checking/Saving

909,017

Total Current Assets

909,017

Total Assets

\$ 909,017

## LIABILITIES &amp; EQUITY

Equity

909,017

Total Liability &amp; Equity

\$ 909,017**DHS Multi Services Campus Fund**

## ASSETS

## Current Assets

Checking/Saving

1,020,990

Total Current Assets

1,020,990

Total Assets

\$ 1,020,990

## LIABILITIES &amp; EQUITY

Equity

1,020,990

Total Liability &amp; Equity

\$ 1,020,990**BEC Fund - Business Enterprise Center**

## ASSETS

## Current Assets

Checking/Saving

99,531

Accounts Receivable

2,701

Total Current Assets

102,232

Total Assets

\$ 102,232

## LIABILITIES &amp; EQUITY

## Current Liabilities

Other Current Liabilities

600

Total Current Liabilities

600

Equity

101,632

Total Liability &amp; Equity

\$ 102,232

**COOS COUNTY AIRPORT DISTRICT**

Balance Sheets

For Year to Date - April 30, 2024

**Building Reserve Fund**

## ASSETS

Current Assets

Checking/Saving

966,567

Total Current Assets

966,567

Total Assets

\$ 966,567

## LIABILITIES &amp; EQUITY

Equity

966,567

Total Liability &amp; Equity

\$ 966,567

**COOS COUNTY AIRPORT DISTRICT**  
 Budget Versus Actual Fund Summary  
 For the Month and Year to Date - April 30, 2024

	<b>Total Revised Budget</b>	<b>Actual</b>		<b>% of Budget</b>
		<b>April</b>	<b>Fiscal Year to Date</b>	
<b>General Fund</b>				
Beginning Fund/Cash Balance	\$ 2,348,249	\$ 2,317,986	\$ 2,238,549	
Revenues				
Taxes	1,494,239	9,009	1,427,231	95.52%
Other	1,367,477	96,895	1,136,927	83.14%
Grants and subsidy	504,513	-	-	0.00%
Transfers in	2,970,000	150,000	1,150,000	38.72%
Transactions paid from incorrect fund		-		
Total Revenue	<u>6,336,229</u>	<u>255,904</u>	<u>3,714,158</u>	
Expenses				
Personnel Services	2,168,065	167,944	1,825,002	84.18%
Materials and Services	2,031,340	89,078	1,022,143	50.32%
Capital Outlay	665,000	1,292	266,036	40.01%
Debt Service	273,229	18,076	237,073	86.77%
Transfers out	684,250		304,953	44.57%
Contingency/Rounding			-	
Total Expenses	<u>5,821,884</u>	<u>276,390</u>	<u>3,655,207</u>	
Ending Fund/Cash Balance	<u>\$ 2,862,594</u>	<u>\$ 2,297,500</u>	<u>\$ 2,297,500</u>	

<b>Construction Fund</b>				
Beginning Fund/Cash Balance	\$ 1,351,093	\$ 192,582	\$ 1,214,806	
Federal Grant Proceeds - FAA	2,574,510	47,823	735,478	28.57%
State Grants-AIP Projects	282,000		42,706	15.14%
Transfers In from General Fund	1,899,250	-	300,000	15.80%
Reimbursements		75,081	75,081	
Transactions paid from incorrect fund			-	
Total Receipts	<u>4,755,760</u>	<u>122,904</u>	<u>1,153,265</u>	
Capital Outlay - ARFF Facility	112,500		175,158	155.70%
Capital Outlay - Demolition	40,000	-	-	0.00%
Capital Outlay - Glideslope Relocation	39,813	10,525	79,028	198.50%
Capital Outlay -Runway slope emprovement study	470,000	6,222	177,957	37.86%
Capital Outlay - Cargo Facility & Road Realignment	2,000,000		441,811	22.09%
Capital Outlay - Landside Property	135,000	-	-	0.00%
Capital Outlay - Reconstruct Ramp/Apron	2,137,360	8,036	128,414	6.01%
Project Management/Consulting Services	96,000	8,400	83,400	86.88%
Transfer Out	2,500,000		1,000,000	40.00%
Total Disbursements	<u>7,530,673</u>	<u>33,183</u>	<u>2,085,768</u>	27.70%
Ending Fund/Cash Balance	<u>\$ (1,423,820)</u>	<u>\$ 282,303</u>	<u>\$ 282,303</u>	

**COOS COUNTY AIRPORT DISTRICT**  
 Budget Versus Actual Fund Summary  
 For the Month and Year to Date - April 30, 2024

	<b>Total Revised Budget</b>	<b>Actual</b>		<b>% of Budget</b>
		<b>April</b>	<b>Fiscal Year to Date</b>	
<b>Passenger Facility Charges (PFC) Fund</b>				
Beginning Fund/Cash Balance	\$ 40,166	\$ 88,412	\$ 29,595	
Investment Earnings	-	-	-	
Passenger Facility Charges	83,000	7,349	66,166	79.72%
Total Receipts	<u>83,000</u>	<u>7,349</u>	<u>66,166</u>	
Transfer out to General Fund	120,000	-	-	0.00%
Total Disbursements	<u>120,000</u>	<u>-</u>	<u>-</u>	
Ending Fund/Cash Balance	<u>\$ 3,166</u>	<u>\$ 95,761</u>	<u>\$ 95,761</u>	

<b>Unemployment Fund</b>				
Beginning Fund/Cash Balance	\$ 57,196	\$ 62,149	\$ 57,196	
Transfer from General Fund			4,953	
Total Receipts	<u>-</u>	<u>-</u>	<u>4,953</u>	
Unemployment Claims	20,000			0.00%
Total Disbursements	<u>20,000</u>	<u>-</u>	<u>-</u>	
Ending Fund/Cash Balance	<u>\$ 37,196</u>	<u>\$ 62,149</u>	<u>\$ 62,149</u>	

<b>BLM Facility Fund</b>				
Beginning Fund/Cash Balance	\$ 229,688	\$ 1,033,049	\$ 253,571	
Lease Revenue	756,000	73,451	832,241	110.08%
Investment Earnings	-	2,138	3,347	
Reimbursement			-	
Miscellaneous	800,000		505,668	63.21%
Transactions paid from incorrect fund			-	
Total Receipts	<u>1,556,000</u>	<u>75,589</u>	<u>1,341,256</u>	
Materials and Services				
All but below	203,600	6,268	127,820	62.78%
HVAC and other major repairs	36,000	4,596	20,420	56.72%
Capital Outlay				
Gates			-	
BLM Improvements			-	
Debt Service	465,150	38,757	387,570	83.32%
Transfer Out	450,000	150,000	150,000	33.33%
Contingency				
Total Disbursements	<u>1,154,750</u>	<u>199,621</u>	<u>685,810</u>	
Ending Fund/Cash Balance	<u>\$ 630,938</u>	<u>\$ 909,017</u>	<u>\$ 909,017</u>	

**COOS COUNTY AIRPORT DISTRICT**  
 Budget Versus Actual Fund Summary  
 For the Month and Year to Date - April 30, 2024

	Total Revised Budget	Actual		% of Budget
		April	Fiscal Year to Date	
<b>DHS Multi Services Campus Fund</b>				
Beginning Fund/Cash Balance	\$ 559,190	\$ 1,033,883	\$ 709,340	
Lease revenue	1,581,053		1,317,300	83.32%
Investment Earnings	30,000	2,788	26,442	88.14%
Reimbursements & Cost Shares			20,900	
Finance charges - DHS CW & SS lease			-	
Transactions paid from incorrect fund			-	
Total Receipts	1,611,053	2,788	1,364,642	
Materials and Services	141,400	4,096	117,346	82.99%
Capital Outlay	5,000	-	-	0.00%
Debt Service				
OR Pacific Loan	139,032	11,585	115,850	83.33%
IFA Loan	819,800		819,796	100.00%
Transfer to General Fund	400,000	-	-	0.00%
Transfer to Building Reserve Fund	100,000	-	-	0.00%
Total Disbursements	1,605,232	15,681	1,052,992	65.60%
Ending Fund/Cash Balance	\$ 565,011	\$ 1,020,990	\$ 1,020,990	

<b>BEC Fund - Business Enterprise Center</b>				
Beginning Fund/Cash Balance	\$ 47,781	\$ 94,611	\$ 45,653	
BEC Rent Receipts	97,000	6,933	81,459	83.98%
Reimbursements & Cost Shares			-	
Insurance Proceeds			-	
Refundable Security Deposits			1,061	
Returned Check Fee			-	
Transactions paid from incorrect fund			-	
Total Receipts	97,000	6,933	82,520	
Materials and Services	51,350	2,013	28,642	55.78%
Return of Security Deposits			-	
Pass through expenses			-	
Transfer to General Fund	50,000	-	-	0.00%
Transfer to Building Fund	25,000	-	-	0.00%
Total Disbursements	126,350	2,013	28,642	
Ending Fund/Cash Balance	\$ 18,431	\$ 99,531	\$ 99,531	

**COOS COUNTY AIRPORT DISTRICT**  
 Budget Versus Actual Fund Summary  
 For the Month and Year to Date - April 30, 2024

	<b>Total Revised Budget</b>	<b>Actual</b>		<b>% of Budget</b>
		<b>April</b>	<b>Fiscal Year to Date</b>	
<b>Building Reserve Fund</b>				
Beginning Fund/Cash Balance	\$ 917,840	\$ 962,465	\$ 928,157	
Investment Earnings	15,000	4,102	38,410	256.07%
Transfer from BEC	25,000	-	-	0.00%
Transfer from BLM	50,000	-	-	0.00%
Transfer from DHS - APD	100,000	-	-	0.00%
Transfer from Construction	500,000	-	-	0.00%
Total Receipts	<u>690,000</u>	<u>4,102</u>	<u>38,410</u>	5.57%
Capital Outlay	-		-	
Transfer to General Fund			-	
Transfer to Construction Fund			-	
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>	
Ending Fund/Cash Balance	<u>\$ 1,607,840</u>	<u>\$ 966,567</u>	<u>\$ 966,567</u>	

Check Issue Date	Check Number	Payee	Fund	Check Amount
04/01/24	19252	Superior Construction Consulting Services	Const.	4,000.00
Total 04/01/24:				<u>4,000.00</u>
04/04/24	19253	Zipty Fiber	BLM	182.56
04/04/24	19254	Oregon Pacific Bank	DHS	11,585.21
04/04/24	19255	Zipty Fiber	DHS	114.00
04/04/24	19256	Artwoeks Unlimited	Gen	3,140.00
04/04/24	19257	CB/NB Water Board	Gen	194.06
04/04/24	19258	Douglas Fast Net	Gen	85.26
04/04/24	19259	Special Districts Association of Oregon	Gen	26,798.29
04/04/24	19260	Zipty Fiber	Gen	235.14
04/04/24	19261	Zipty Fiber	Gen	65.72
04/04/24	19262	Zipty Fiber	Gen	270.00
04/04/24	19263	Zipty Fiber	Gen	270.00
04/04/24	19264	Zipty Fiber	Gen	<u>450.00</u>
Total 04/04/24				<u>43,390.24</u>
04/05/24	19265	Lincoln Financial	Gen	225.00
04/05/24	19266	American Family Life Assurance	Gen	118.82
04/05/24	DB20240405	VOYA/OSGP	Gen	<u>100.00</u>
Total 04/05/24:				<u>443.82</u>
04/16/24	19267	Superior Construction Consulting Services	Const.	4,400.00
Total 04/16/24				<u>4,400.00</u>
04/19/24	DB20240419	VOYA/OSGP	Gen	100.00
04/19/24	19268	Travis Michelson	Gen	<u>354.00</u>
Total 04/19/24				<u>454.00</u>
04/22/24	19269	Circadian Aviation	Gen	195.03
04/22/24	19270	Lincoln Financial	Gen	<u>225.00</u>
Total 04/22/24				<u>420.03</u>
04/24/24	19271	Vend West Services	BEC	30.70
04/24/24	19272	Western Exterminator Company	BEC	85.00
04/24/24	19273	Adurra	Const.	24,782.75
04/24/24	19274	Ace Hardware	BLM	11.99
04/24/24	19275	Cardmember Service	BLM	211.46
04/24/24	19276	Kyle Electric Inc	BLM	345.70
04/24/24	19277	Omlid & Swinney Fire Protection	BLM	<u>2,849.00</u>

Check Issue Date	Check Number	Payee	Fund	Check Amount
04/24/24	19278	Perry's Supply	BLM	39.27
04/24/24	19279	Salem Fire Alarm	BLM	90.00
04/24/24	19280	Tom's Lock & Key	BLM	40.00
04/24/24	19281	Tri-County Plumbing	BLM	17.08
04/24/24	19282	Umpqua Valley Fire Services	BLM	705.00
04/24/24	19283	Western Exterminator Company	BLM	150.00
04/24/24	19284	Ace Hardware	DHS	34.56
04/24/24	19285	Cardmember Service	DHS	203.85
04/24/24	19286	Comfort Flow	DHS	1,119.50
04/24/24	19287	Coos Head Builder Supply	DHS	96.84
04/24/24	19288	SecureCom Inc	DHS	99.84
04/24/24	19289	Sherwin-Williams	DHS	491.65
04/24/24	19290	Tom's Lock & Key	DHS	40.00
04/24/24	19291	Umpqua Valley Fire Services	DHS	816.75
04/24/24	19292	Western Exterminator Company	DHS	95.75
04/24/24	19293	Ace Hardware	Gen	511.18
04/24/24	19294	AirMedCare Network	Gen	1,410.00
04/24/24	19295	Bi-Mart Corporation	Gen	273.77
04/24/24	19296	BlueSky Digital Studios LLC	Gen	850.00
04/24/24	19297	BNT Promotional Products	Gen	359.76
04/24/24	19298	CnB Security Inc	Gen	600.00
04/24/24	19299	Cardinal Employment Services	Gen	7,626.97
04/24/24	19300	Cardmember Service	Gen	4,870.03
04/24/24	19301	Cascade Farm & Outdoor	Gen	289.92
04/24/24	19302	Coastal Paper & Supply	Gen	7.27
04/24/24	19303	Comfort Flow	Gen	1,175.00
04/24/24	19304	Comp-U-Talk Inc	Gen	456.00
04/24/24	19305	Coos Art Museum	Gen	420.00
04/24/24	19306	Coos Head Builder Supply	Gen	2,207.89
04/24/24	19307	Department of Consumer & Business Service	Gen	89.60
04/24/24	19308	Farr's True Value Hardware	Gen	38.99
04/24/24	19309	Golders Napa	Gen	80.75
04/24/24	19310	Graham Management LLC	Gen	47.50
04/24/24	19311	Helena Regional Airport	Gen	1,495.00
04/24/24	19312	HE Architects Inc	Gen	1,292.00
04/24/24	19313	Industrial Source	Gen	252.14
04/24/24	19314	Industrial Steel & Supply	Gen	99.94
04/24/24	19315	KEZI	Gen	1,220.00
04/24/24	19316	KVAL	Gen	2,075.00
04/24/24	19317	Melissa Cribbins, Attorney at Law PC	Gen	1,800.00
04/24/24	19318	North Bend Medical Center	Gen	145.00
04/24/24	19319	NW Natural	Gen	112.83
04/24/24	19320	Oregon Pacific Company	Gen	104.92
04/24/24	19321	Pacific Power	Gen	1,396.89
04/24/24	19322	Perry's Supply	Gen	923.48
04/24/24	19232	Peterson Machinery Co	Gen	8,584.55
04/24/24	19324	Platt Electric	Gen	366.66
04/24/24	19325	Rodger E Craddock	Gen	2,018.22

Check Issue Date	Check Number	Payee	Fund	Check Amount
04/24/24	19326	Roto Rooter	Gen	80.00
04/24/24	19327	Schindler Elevator Corporation	Gen	21,005.24
04/24/24	19328	Secretary of State	Gen	300.00
04/24/24	19329	SecureCom Inc	Gen	1,035.73
04/24/24	19330	South Coast Office Supply	Gen	70.77
04/24/24	19331	South Coast Saw & Garden	Gen	71.90
04/24/24	19332	Special Districts Association of Oregon	Gen	1,206.00
04/24/24	19333	Stephanie Stroud CPA	Gen	300.00
04/24/24	19334	Superior Construction Consulting Services	Gen	21.31
04/24/24	19335	The Legend	Gen	350.00
04/24/24	19336	Tom's Lock & Key	Gen	38.00
04/24/24	19337	Tri-County Plumbing	Gen	300.00
04/24/24	19338	Umpqua Valley Fire Services	Gen	1,580.00
04/24/24	19339	Vend West Services	Gen	28.70
04/24/24	19340	Waste Connection	Gen	128.00
04/24/24	19341	West Coast Fencing	Gen	45.20
04/24/24	19342	Western Exterminator Company	Gen	159.75
04/24/24	19343	Zipty Fiber	Gen	489.06
04/24/24	19344	Zipty Fiber	Gen	381.10
04/24/24	19345	Western Exterminator Company	DHS	99.75
Total 04/24/24:				<u>103,248.46</u>
04/25/24	19346	Art Connection	Gen	360.91
Total 04/25/24:				<u>360.91</u>
04/30/24	19347	CB-NB Water Board	BEC	190.26
04/30/24	19348	CB-NB Water Board	BLM	828.06
04/30/24	19349	Coos Head Builders Supply	BLM	244.32
04/30/24	19350	Englund Marine & Industrial Supply	DHS	61.00
04/30/24	19351	Perry's Supply	DHS	5.50
04/30/24	19352	Tri-County Plumbing	DHS	23.54
04/30/24	19353	West Coast Fencing	DHS	603.18
04/30/24	19354	Ace Hardware	Gen	32.90
04/30/24	19355	Coastal Paper & Supply	Gen	16.16
04/30/24	19356	CB-NB Water Board	Gen	1,257.15
04/30/24	19357	Coos Head Builders Supply	Gen	309.69
04/30/24	19358	Country Media Inc	Gen	68.35
04/30/24	19359	Knife River Materials	Gen	1,700.01
04/30/24	19360	NW Natural	Gen	3,168.25
04/30/24	19361	Pape Machinery Inc	Gen	251.16
04/30/24	19362	Platt Electric	Gen	190.32
04/30/24	19363	Standard Insurance Company	Gen	906.14
04/30/24	19364	Tom's Lock & Key	Gen	10.60
04/30/24	19365	Oil Changer	Gen	74.17
Total 04/30/24:				<u>9,940.76</u>

Check Issue Date	Check Number	Payee	Fund	Check Amount
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Grand Total:

166,658.22

Check Issue Date	Check Number	Payee	Fund	Check Amount
04/02/24	DB20240402	Carson-Davis Oil Company	Gen	1,301.13
04/02/24	DB20240402	Spectrum Business	Gen	362.62
Total 04/02/24:				<u>1,663.75</u>
04/03/24	DB20240403	North Bend Sanitation	Gen	758.04
04/03/24	DB20240403	North Bend Sanitation	BEC	605.13
04/03/24	DB20240403	North Bend Sanitation	BLM	307.77
04/03/24	DB20240403	North Bend Sanitation	BLM	307.77
Total 04/03/24:				<u>1,978.71</u>
04/08/24	DB20240408	U.S. Cellular	Gen	667.17
04/08/24	DB20240408	NW Natural	Gen	300.08
Total 04/08/24:				<u>967.25</u>
04/16/24	DB20240416	Banner Bank	Gen	84.18
Total 04/16/24:				<u>84.18</u>
04/19/24	DB20240419	Pacific Power	Gen	11,033.96
04/19/24	DB20240419	Pacific Power	BEC	1,102.20
04/19/24	DB20240419	Pacific Power	BLM	4,340.11
Total 04/19/24:				<u>16,476.27</u>
04/22/24	DB20240422	Pacific Power	Gen	27.50
Total 04/22/24:				<u>27.50</u>
04/29/24	DB20240429	Banner Bank	BLM	56,834.00
Total 04/29/24:				<u>56,834.00</u>
Grand Total:				<u>78,031.66</u>

Check Issue Date	Check Number	Payee	Fund	Check Amount
04/05/24	DB20240305	Payroll 04/05/2024	Gen	39,405.05
04/05/24	DB20240405	Internal Revenue Service	Gen	13,273.34
04/05/24	DB20240405	Oregon Department of Revenue	Gen	3,712.92
Total 04/05/24:				<u>56,391.31</u>
04/12/24	DB20240412	PERS	Gen	12,237.05
Total 04/12/24:				<u>12,237.05</u>
04/19/24	DB20240419	Payroll 04/05/2024	Gen	36,463.72
04/19/24	DB20240419	Internal Revenue Service	Gen	11,617.08
04/19/24	DB20240419	Oregon Department of Revenue	Gen	3,268.70
Total 04/19/24:				<u>51,349.50</u>
04/26/24	DB20240426	Oregon Department of Revenue	Gen	2,188.21
Total 04/26/24:				<u>2,188.21</u>
04/30/24	DB20240430	PERS	Gen	12,267.02
Total 04/30/24:				<u>12,267.02</u>
Grand Total:				<u>134,433.09</u>

Check Issue Date	Check Number	Payee	Fund	Check Amount
04/01/24	DB20240401	Bankcard Merchant	Gen	451.60
Total 04/01/24:				451.60
04/02/24	DB20240402	Authnet Gateway Billing	Gen	16.00
Total 04/02/24:				467.60
Grand Total:				451.60

# COOS COUNTY AIRPORT DISTRICT MAINTENANCE AND OPERATIONS REPORT

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**Friday, May 23, 2024**

- The front axle on a maintenance tractor has broken, and replacement parts have been ordered. Staff was able to perform repairs on another tractor which had been out of service, allowing them to keep pace with maintenance work while the other unit is in the shop.
- The project to replace/update lighting in the Board Room has been completed.
- Shortly after its recent repair, the escalator in the breezeway leading down to the aircraft ramp experienced a failure. It was discovered the issue arose from a sensor failure, and repairs were completed at no cost.
- Elevator 2 in the terminal was found to need two selector guides replaced.
- The airfield generator repairs are now estimated to be finished by May 24<sup>th</sup>. The rebuild for the turbo has been completed.
- The previously ordered F150 for Operations has been delivered to North Bend, and has been added to the District's fleet. Over the coming months, a radio and light bar will be added to the truck to bring it fully into service. With the addition of this new vehicle, an older District vehicle will be listed for sale.
- The 2000 Genie Lift S65, which CCAD replaced with the purchase of a 2017 Lift, was sold at auction.
- The two new Operations agents have graduated from the Emergency Medical Responder training course and are awaiting the arrival of their certification documents.
- The annual SCBA testing and recertification has been completed.

# COOS COUNTY AIRPORT DISTRICT PUBLIC RELATIONS /COMMUNICATIONS REPORT

**May 21, 2024**

## Marketing

All television advertising has been updated and is marketing the start of daily flights as well as booking for Denver. Traditional media marketing includes television and radio. All commercial copy is updated regularly to reflect the target of flying OTH.

Currently, advertising is taking place on KCBY with a general ad that rotates throughout the day during programs and on their social media stream. We are also advertising on KEZI in the news. With KEZI we receive added value of social streaming and a general rotating commercial in programming.

We are currently advertising only on the Legend for radio featuring general information regarding flying to and from OTH.

## Social Media Advertising

Our social media advertising includes both paid and organic methods. Facebook has our largest audience. Instagram is a growing audience. We advertise on both platforms and through Messenger. This puts our message in front of a large demographic for a very low cost.

Organically, we post information of interest that invites engagement and pushes our brand out there to create Top-of-Mind awareness. Reach continues to increase from both paid and unpaid advertising. Content interactions organically (unpaid) are up 8%. Facebook and Instagram followers are both increasing each month.

### Denver Flight Announcement

~Reached 10,600  
~21k Plays/2019 Replays  
~Average video view: 15 seconds

### State Police Training

#### Overview

Reach	26,927
Impressions	27,238
Post reactions, comments and shares	143
Total clicks	1,331

### Private 737 Jet Landing

~62% of FB Followers Viewed  
~Captured 38%% of non-followers  
~460 minutes viewed  
~Replayed 521 times

**COOS COUNTY AIRPORT DISTRICT**  
**ON THE HORIZON**  
**DENVER ARRIVING MAY 22ND**

Booking commercial air service to and from Denver is now available at united.com. Denver service is offered Wednesdays and Sundays May 22, 2024, through October 23, 2024. United Express operated by Skywestalso offers daily flights to San Francisco. The number of passengers filling available seats (enplanements) on United's flights to and from the Southwest Oregon Regional Airport continued at a record pace. In April, passengers filled 74% of available seats. There was no change to numbers over April in 2023, however it helps keep the numbers on a better than anticipated trajectory.

The airport experienced record-setting numbers of passenger traffic over numbers achieved in the prior years. The continued increase is good news for the south coast and the airport, especially as the district continues to seek a northbound route for commuters. In April, the CCAD Board of Commissioners, approved an expanded contract with the aviation consulting firm Volare. There are also plans for airport officials to attend a conference this year to meet with multiple carriers in person to discuss Portland service from OTH.

**REAL ID**  
**COUNTDOWN ON TO REAL ID**

After being postponed, the Department of Homeland Security through the Transportation Security Administration says REAL ID compliance will be effective May 7, 2025. On that date, travelers 18 years and older must have a state-issued REAL ID compliant ID or License. To learn more, visit the TSA or Oregon DMV websites.

## Newsletter

The May Newsletter has been distributed and continues to see subscription growth. Multiple agencies have helped to distribute information about how to sign up for the newsletter and our subscriptions continue to grow.

## Outreach & Events

Still reaching out to see if there is interest from a **concessionaire** to provide food and beverages in the terminal during flight times.

Worked with **Vend West** to increase the maintenance of current vending machines in the terminal. They are looking at adding a snack machine to the secure area downstairs.



Interviewed with KCBY/KMTR to announce the Open House for the Park Blueprint Open House. Also helped Rotary distribute information to the public via traditional and social media. It received wide distribution and interest from the public. Rotary will share information about the interested public who wants to be involved in the next CCAD project in the park.

**TSA IS HIRING**  
 Transportation Security Officers

Part-time positions available at Southwest Oregon Regional Airport starting at \$18.95 per hour and \$28.73 after two years with TSA.

Join a mission that matters.  
 The Transportation Security Administration offers **great federal benefits!**

Minimum Qualifications: 18 years of age, U.S. citizen or national, High School Diploma (GED or equivalent acceptable)

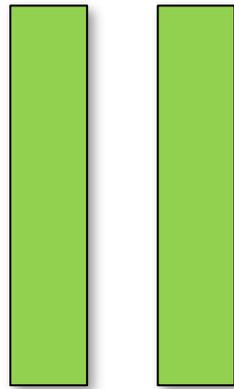
Assisting **TSA and Skywest** to help publicize hiring events.

Working with the City of North Bend on possible participation in the **July Jubilee** event on July 13th during the day.

Working on setting the **Business After Hours** event up for July 11, 2024.

Assisted maintenance with resolving major **sound** (or lack of sound) issues in the lower ramp (pre-boarding area). Will continue to monitor to make sure the sound is audible no matter how many people are in the area. This will help Skywest as they make passenger and boarding announcements.

SECTION



EXECUTIVE  
DIRECTOR'S  
REPORT

# COOS COUNTY AIRPORT DISTRICT BOARD MEETING

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Thursday, May 23, 2024  
7:30 a.m.  
Coos County Airport District Board Room

CALL TO ORDER

INTRODUCTIONS

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PUBLIC COMMENTS

**CHAIRMAN & COMMISSIONER COMMENTS:**  
Next Regular Board Meeting June 27, 2024

ADJOURN

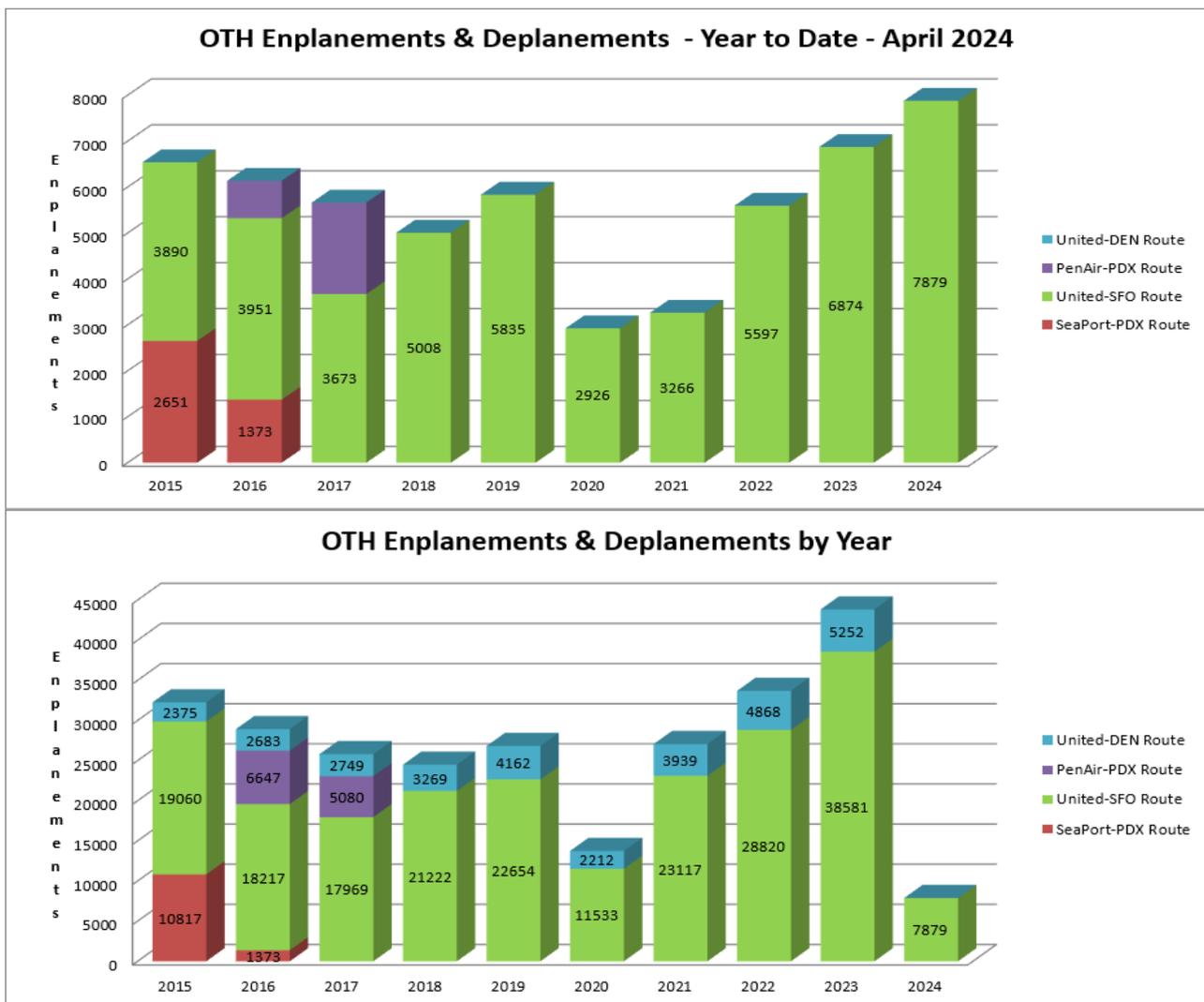
# COOS COUNTY AIRPORT DISTRICT EXECUTIVE DIRECTOR'S REPORT

**Thursday, May 23, 2024**

## Enplanements / Deplanements:

Airline service at Southwest Oregon Regional Airport has shown steady improvement. In calendar year 2023, as depicted in the graph below, enplanements and deplanements surpassed previous years. Despite solid growth in 2023, 2024 is trending to perform even better.

Below you will find graphs depicting enplanement / deplanements by year as well as for the month of April:



## Fiscal Year 24/25 Budget:

The CCAD Budget Committee convened on May 15, 2024, to review the proposed budget for FY 24/25. Before the conclusion of the meeting, the Budget Committee approved the proposed budget, which included the following resources and requirements for CCAD's eight funds:

1. General Fund	\$7,174,992
2. Construction Fund	\$7,675,994
3. BLM Fund	\$1,658,537
4. DHS Fund	\$2,353,123
5. BEC Fund	\$ 131,663
6. Building Reserve Fund	\$1,374,157
7. PFC Fund	\$ 89,594
8. Unemployment Fund	<u>\$ 62,149</u>
	\$20,520,209

The approved budget, included the following new allocations:

- Dedicating at least \$50,000 annually to undertake a pavement management plan for the CCAD owned landside roads and parking lots.
- Dedicating at least \$20,000 annually to undertake invasive species removal and to create defensible spaces throughout the District.
- Budgeting up to \$50,000 for landscaping services for CCAD properties abutting Airport Lane.
- Budgeting up to \$30,000 to update the District's website.

During the meeting, Committee member Benetti inquired about setting up a "Rainy Day" fund similar to the one established by Coos Bay many years ago. Coos Bay sets aside 2.5% of their general fund beginning balance each year into their "Rainy Day" account, which cannot be accessed unless approved by a supermajority vote of their City Council.

While there are significant differences between the size of Coos Bay's general fund beginning balance and CCAD's, an evaluation was conducted. Based on an average using the same criteria, CCAD would contribute approximately \$8,000 to such a fund. The Board is scheduled to consider the adoption of the Budget Committee "approved" budget on June 27th, and if desired, could amend the budget to include the establishment of a "Rainy Day" account.

## Auditing Services:

Pauly Rogers & Company, based in Tigard, OR, has been faithfully providing auditing services to CCAD for over 15 years. However, when CCAD sought proposals for auditing services earlier this year through a request for proposals (RFP), no proposals were received. Some firms cited a lack of capacity, preventing them from taking on additional clients. Furthermore, it was discovered that many firms had ceased their involvement in governmental accounting and auditing due to resource constraints.

Fortunately, a solution was found when it was revealed that both the Coos Bay and North Bend School Districts encountered similar challenges in their search for auditing services but later secured the expertise of Umpqua Valley Financial, LLC. Upon reaching out to representatives from Umpqua Valley Financial, it was discovered that they presently offer governmental auditing services to the following clients:

Adel School District	Amity School District	Baker School District
City of Burns	City of Chiloquin	Clatskanie School Dist.
City of Coburg	Curry Soil & Water District	Dallas School District
Days Creek School Dist.	City of Elkton	City of Gates
Glendale School District	City of Gold Hill	City of Gold Beach
City of Harrisburg	Jefferson School District	Lake County
Lack County ESD	Town of Lakeview	League of Oregon Cities
City of Myrtle Creek	Myrtle Point School District	City of Myrtle Point
North Lake School Dist.	Paisley School District	City of Paisley
Powers School Dist.	Plush School District	Port Orford School Dist.
City of Scappoose	City of Sisters	Sutherlin School District
City of Tangent	City of Turner	Willamina School Dist.
City of Winston		

After discussions between CCAD staff and representatives from Umpqua Valley Financial LLC as well as a review of CCAD financial records, we were advised that they have capacity to provide auditing services to CCAD and has provided a proposal for the Boards consideration.

### **Elevator / Escalator Service & Repair:**

CCAD maintains a total of seven elevators and three escalators across its owned properties. Our maintenance services are contracted with Schindler Elevator (Schindler) for preventive maintenance (PM), inspections, and necessary repairs. However, a review of service records for 2021 and 2022 uncovered discrepancies. Despite being billed for monthly service calls, several of these calls were not fulfilled, resulting in significant overbilling amounting to nearly a year's worth of service. Consequently, no payments were made to Schindler in 2023.

In September 2023, CCAD collaborated with Schindler to draft a contract amendment. This amendment outlined the resumption of payments for services rendered starting January 2024. Prior to the amendment, our monthly cost for inspections and preventative maintenance for all elevators/escalators at CCAD was \$2,738.44. However, beginning in 2024, the monthly cost was set to increase to \$4,104.10 (equating to an annual cost of \$49,249.20), or alternatively, CCAD had the option to switch to quarterly services at a rate of \$3,553.96 per quarter (totaling an annual cost of \$14,135.84). The decision was made to transition to the quarterly schedule and price, as selected by staff, for the duration of the five-year amendment period.

However, in January of this year, CCAD received an invoice from Schindler for \$3,553.96. Upon disputing the bill, it was revealed that Schindler's pricing structure for quarterly visits included a lower monthly cost (\$500.14 less per month than the monthly service). Due to the ambiguity of the amendment and the lack of clarification from the account representative, CCAD's attorney, Deputy Director Brittsan and myself were able to successfully negotiate a third amendment. This new amendment, effective for the remainder of the year, grants CCAD the opportunity to issue requests for proposals to other service providers alongside Schindler for service to begin in January 2025. Given the cost disparity between quarterly and monthly visits, CCAD intends to revert to monthly inspections and preventative maintenance, pending approval from the Board.

### Update on Current / Completed Projects:

- Apron Reconstruction Design** - The airport apron, originally constructed over 80 years ago during World War II, spans 300,000 square feet and plays a crucial role in facilitating safe and efficient aircraft operations. However, its age and outdated construction methods pose a significant risk, with visible signs of deterioration. A potential failure could disrupt access to vital facilities such as Reach Air Medical, the ARFF Station, the Main Hangar, and the Connect Oregon VIII funded aircraft parking apron, thereby jeopardizing airport operations and emergency services.



The estimated cost to replace the entire apron stands at \$23 million. Last month, I shared that we had secured a little over \$2 million in federal grants to commence the replacement of select sections of the apron. However, on April 8, 2024, we were advised that the FAA would be reducing this year's entitlement grants by 16.34%, resulting in a reduction of our entitlement grant by \$163,400. Additionally, they are limiting the release of this year's funding to just under 60% of the lowered amount, leaving us with \$509,732 in AIP funds. Contributing factors include budget rightsizing and the lack of reauthorization of FAA funding in Washington DC. The remaining \$326,868 may be released at a later time depending on the federal reauthorization of FAA funding.

At this point, it appears that we may need to reduce the scope of the project by 25%, unless additional funding is released.



- **Glide Slope Relocation Evaluation** – It has come to our attention that the current positioning of the glideslope shed at Southwest Oregon Regional Airport is not in compliance with FAA guidelines, as it is located too close to the runway relative to the permitted size of aircrafts for landing operations. The FAA is presently assessing the feasibility of relocating the shed to ensure adherence to safety regulations. Should relocation be deemed feasible, subsequent phases involving design and construction will follow suit.

Conversely, if relocation proves unfeasible, the FAA may grant an exception, allowing the glideslope shed to remain in its current location. Testing of the new Glide Slope equipment placement was conducted during the first week of April and testing data is being evaluated by FAA. It is unknown when the results of the testing will be released.

- **Airport Master Plan Update** - An airport master plan serves as a comprehensive roadmap for the long-term development of the airport. Key objectives of a master plan include:
  - To provide a graphic representation of existing airport features, future airport development and anticipated land use.
  - To establish a realistic schedule for implementation of the proposed development.
  - To identify a realistic financial plan to support the development.
  - To validate the plan technically and procedurally through investigation of concepts and alternatives on technical, economic and environmental grounds.
  - To prepare and present a plan to the public that adequately addresses all relevant issues and satisfies local, state and federal regulations.
  - To establish a framework for a continuous planning process.

The most recent Master Plan for CCAD was completed in 2013. FAA guidelines recommend evaluating plans every five years and updating them every seven to ten years. Given the elapsed time since our last update, updating the master plan has been included in FAA's recent capital improvement plan for CCAD, with a projected start date of 2025.

Deputy Director Brittsan and I recently held our initial meeting with representatives from ARDURRA. ARDURRA has been tasked with preparing a range of options that the Board may consider incorporating into the upcoming master planning process. This collaboration marks the initial step toward ensuring the continued growth and development of our airport in alignment with industry best practices and regulatory standards.

- **Lighting Projects:**

In January, the Board approved several lighting improvement projects, including additional lighting on the apron from the FBO and the large hangar, increased lighting on the fuel farm, adding a light on the flag pole, and repairing/retrofitting the nearly 30 bollards in front of the terminal.

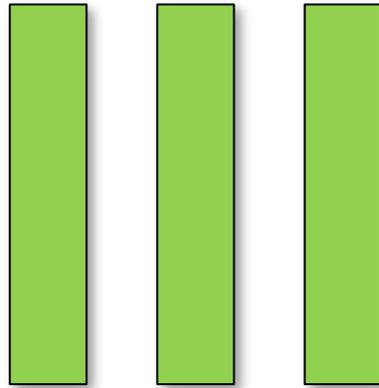
The additional lighting on the apron has been successfully installed and the lighting project at the fuel farm is expected to commence shortly.

Unfortunately, I have had to put the project related to the bollards on hold. These bollards are over 15 years old, and it seems that time has taken its toll on them. While the project was initially estimated to cost around \$6,000.00, replacing decaying parts and troubleshooting the numerous electrical problems could more than double the cost. I believe we might be far better off replacing the old units with more modern lighting bollards. We are currently evaluating alternatives and plan to bring the project back to the Board for consideration at your June meeting.

**Upcoming Work Session:**

As you are aware, the Board recently approved a new contract with Jack Penning, the Managing Partner of Volaire Aviation Consulting, to assist us in evaluating and attracting new air service routes. The Board is scheduled to meet with Mr. Penning on May 30<sup>th</sup> to discuss what strategy might be most effective. The work session is scheduled to begin at 7:30 am.

# SECTION



# ACTION ITEMS

# COOS COUNTY AIRPORT DISTRICT BOARD MEETING

Thursday, May 23, 2024  
7:30 a.m.

Coos County Airport District Board Room

CALL TO ORDER

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PUBLIC COMMENTS

**CHAIRMAN & COMMISSIONER COMMENTS:**  
Next Regular Board Meeting June 27, 2024

ADJOURN

# COOS COUNTY AIRPORT DISTRICT

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## ACTION REQUEST

**DATE:** May 23, 2024

**SUBJECT:** Resolution 2024-05-01

**BACKGROUND:**

On December 18, 2003 the Board of Commissioners of the Coos County Airport District (CAAD) enacted the Policies, Rules and Regulations governing the use and operation of what is now known as the Southwestern Oregon Regional Airport. Among those policies included Policy 5: Public Records.

The policy has been reviewed by both the Executive Director and the CCAD Attorney who find that Policy 5: Public Record needs to be amended. Proposed changes, along with some grammatical corrections, to Policy 5 are attached in both legislative format and a clean amended copy.

The proposed amendment can be implemented with the adoption of Resolution 2024-05-01.

**FISCAL IMPACT:**

None

**LEGAL CONSIDERATION:**

This item has been reviewed by legal counsel.

**RECOMMENDATION:**

If it pleases the Board, adopt Resolution 2024-05-01.

**MOTION:**

Motion to adopt Resolution 2024-05-01, amending CCAD Policy 5: Public Records.

## COOS COUNTY AIRPORT DISTRICT

In the Matter of

Amending CCAD Policy 5: Public Records

Resolution 2024-05-01

WHEREAS, on December 18, 2003, the Board of Commissioners of the Coos County Airport Board enacted the Policies, Rules and Regulations governing the use and operation of what is now known as the Southwestern Oregon Regional Airport; and

WHEREAS, among the enacted policies included Policy 5: Public Records; and,

WHEREAS, from time to time, the CCAD Board finds it necessary to review and update established policies; and,

WHEREAS, after review by the Executive Director and CCAD Attorney, the CCAD Board finds it necessary to amend Policy 5: Public Records; and

NOW THEREFORE BE IT RESOLVED that the Board of Commissioners of the Coos County Airport District hereby adopts the amended Policy 5: Public Records which is attached hereto and is incorporated as if fully set forth here.

APPROVED and ADOPTED by the Coos County Airport District Board of Commissioners this 23<sup>rd</sup> day of May 2024.

\_\_\_\_\_  
Jason Bell, Chairman

\_\_\_\_\_  
Joe Benetti, Vice-Chairman

CHAPTER 5: PUBLIC RECORDS

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**POLICY 5.1: PUBLIC RECORDS**

**A. COMPLIANCE**

~~Oregon Public Records Law, ORS 192.410-192.505 is contained in this manual's appendices. The Coos County Airport District ("CCAD") fully complies with Oregon Public Records Law, ORS 192.001-192.513.~~

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~~1. 1. Specificity of Request: In order to facilitate the public's access to records in the Airport District's possession, and to avoid unnecessary expenditure of staff time, persons requesting access to public records for inspection or copying, or who submit written requests for copies of public records, shall specify the records requested with particularity, furnishing the dates, subject matter and such other detail as may be necessary to enable Airport personnel to readily locate the records sought. necessary for accurate identification of the requested records.~~

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~~2. Access: ~~The Airport District~~CCAD shall permit inspection and examination of its non-exempt public records during regular business hours in the ~~Airport District's~~CCAD's offices, or such other locations as ~~the Board~~ may reasonably designate from time to time. Copies of non-exempt public records maintained in machine readable or electronic form shall be furnished if available, in the form requested. If not available in the form requested, such records shall be made available in the form in which they are maintained (ORS 192.440(2), 324(2).~~

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~~2.~~

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~~3. Certified Copies: Certified copies of non-exempt public records shall be furnished upon request and receipt of payment therefor.~~

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**B. FEES FOR PUBLIC RECORDS**

~~CCAD makes every effort to provide records without cost to the requester. However, some requests may require copying or significant amounts of staff time. In order to recover its costs for such requests, CCAD may charge fees associated with searching for and copying records. The Executive Director may waive these fees at his/her discretion. Fees shall be limited to no more than \$50 unless the requester is provided with written notification of the estimated amount of the fee and the requester confirms that s/he wants CCAD to proceed.~~

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In order to recover ~~its~~the costs of responding to public record requests, the following fee schedule is adopted by ~~the Airport District~~CCAD:

~~1. Copies of Public Records; Certified Copies: Copies of public records shall be \$.25 per side for each copy for standard, letter-size ~~copies~~black and white copies or \$.50 per color copy, per side. Copies may be certified for an additional charge of \$3.75 each.~~

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~~1-2. The Airport District will provide copies of the budget at no charge.~~

~~2-3. Copies of Sound Recordings: Copies of sound recordings of meetings shall be \$7.50/copy.]~~

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~~4. Copies of nonstandard materials (for example, maps, videos, sounds recordings):~~

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Fees shall be the actual costs incurred by CCAD plus staff time used to reproduce them.

~~3. Copies of Maps and Other Nonstandard Documents: Charges for copying maps or other nonstandard size documents shall be charged in accordance with the actual costs incurred by the Airport District.~~

4-5. Research Fees: If a request for records requires more than 15 minutes searching or reviewing records prior to their review or release for copying, the fee shall be the actual cost to the Airport District, with a minimum charge for one-quarter hour. The Airport District shall estimate the total amount of time required responding to the record request, and the person making the request shall make payment for the estimated cost of the search and copying of records in advance. If the actual time and costs are less than estimated, the excess money shall be refunded to the person requesting the records. If the actual costs and time are in excess of the estimated time, the difference shall be paid by the person requesting the records at the time the records are produced.

5-6. Additional Charges: If a request is of such magnitude and nature that compliance would disrupt ~~the Airport District's~~CCAD's normal operation, ~~the District~~CCAD may impose such additional charges as are necessary to reimburse ~~the District~~CCAD for its actual costs of producing the records.

6-7. Reduced Fee or Free Copies: Whenever it is determined that furnishing copies of public records in its possession at a reduced fee or without cost would be in the public interest, the ~~Board Executive Director~~ may so authorize. (ORS 192.440(4)).

C. AUTHORIZATION REQUIRED FOR REMOVAL OF ORIGINAL RECORDS

At no time shall an original record of ~~the Airport District~~CCAD be removed from ~~the District's~~CCAD's files or the place at which the record is regularly maintained, except upon authorization of the Board of Commissioners of ~~the Airport District~~CCAD.

D. ON-SITE REVIEW OF ORIGINAL RECORDS

If a request to review original records is made, ~~the Airport District, CCAD~~ shall permit such a review provided that search fees are paid in advance in accordance with Paragraph B. 4, above. A ~~District~~CCAD representative shall be present at any time original records are reviewed, and the charges for standing by while the records are reviewed shall be the same as the charges for searching or reviewing records.

~~E.~~ PERSONALLY IDENTIFYING INFORMATION TO BE REDACTED OR SEPARATED

~~In accordance with ORS 192.338, 192.345, 192.355, and 192.377 CCAD shall separate the exempt and nonexempt records and make the nonexempt records available to the requester. Where necessary, exempt material, including personally identifying information, shall be redacted from any public records requests.~~

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~~E-F.~~ UNAUTHORIZED ALTERATION, REMOVAL OR DESTRUCTION OF ORIGINALS

If any person attempts to alter, remove or destroy any ~~Airport District~~CCAD record, the ~~Airport Executive representative~~Director or his/her designee shall immediately terminate such person's review, and ~~immediately~~ notify the attorney for ~~the Airport District~~CCAD.

## **POLICY 5.2: DESTRUCTION OF PUBLIC RECORDS**

### **A. GENERAL RECORDS DESTRUCTION POLICY**

All records shall be destroyed after meeting the minimum retention period, as outlined by the Oregon State Archives Division or the U.S. Government Retention Schedule. The following exception policies will allow retention of records beyond the minimum period upon approval by the ~~Airport Manager~~Executive Director.

Exception Policy #1: If a record has substantial value, the record may be retained beyond the minimum retention with written approval from the ~~Airport Manager~~Executive Director. ~~Obtain assistance from the Records Manager.~~

Exception Policy #2: Likewise, records retained beyond the minimum retention period may be ~~microfilmed with written approval from the Airport Manager.~~ Obtain assistance from the ~~Records Manager~~stored electronically with written approval of the Executive Director.

~~Exception Policy #3: Equipment to house records or microfilm being retained beyond the minimum retention period may be budgeted for purchase with written approval from the Airport Manager. Obtain assistance from the Records Manager.~~

If a document is truly a duplicate, it does not need to be accounted for. However, keep in mind that a duplicate can be the "record copy," and that the duplicate is the only official copy for ~~the Airport District's~~CCAD's records. In such instances, the duplicate record cannot be destroyed until the minimum retention period is met and a destruction form is completed.

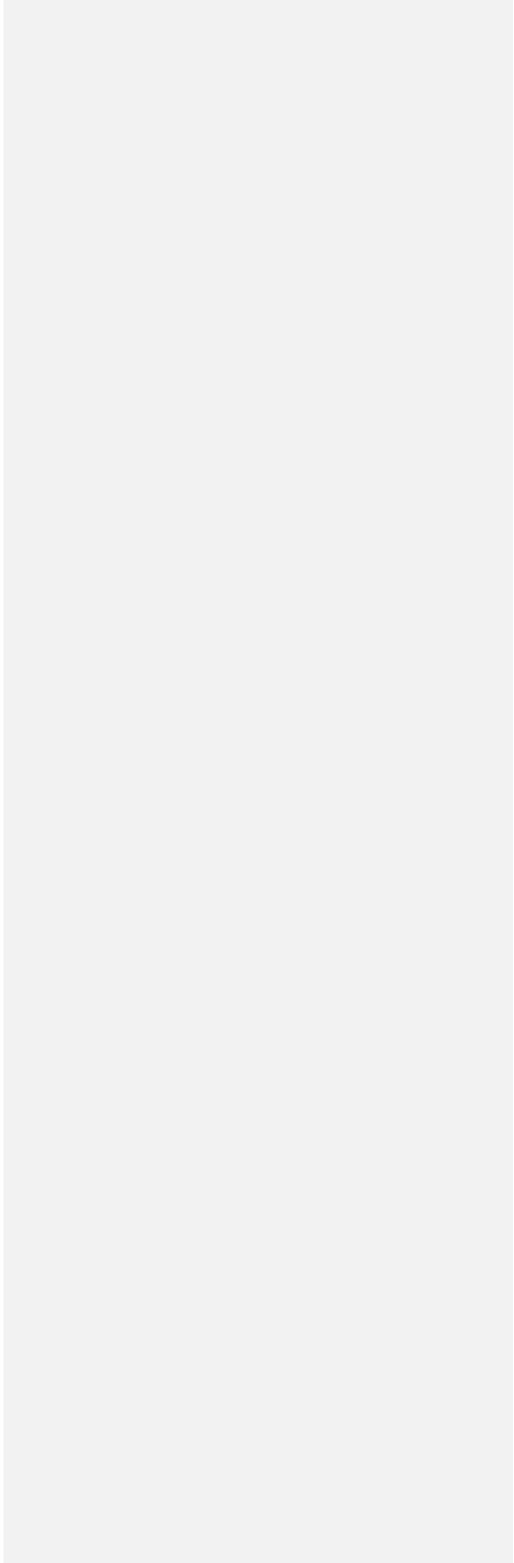
### **B. COMPLETING THE RECORDS DESTRUCTION FORM**

Destruction of records should be done with care; make sure appropriate signatures are on the records destruction form (attached).

Records eligible for destruction according to the Oregon Archives Division should have documentation "~~logging~~"~~showing that~~ those records ~~have been~~ destroyed. There may be occasions when "proof" will be required that the records were destroyed appropriately, or they may need to be identified. The records destruction form provides the information about the ~~records destroyed, and includes the signatures of those with authority to destroy the records.~~ Having the Airport Manager sign the records destruction form provides the Airport Manager with one more opportunity to retain the record, as he may know of certain circumstances where there may be a need for the record.~~The Executive Director is the final authority on determining whether records are appropriate for destruction.~~

If large amounts of the same records are destroyed and use of the records destruction form is too cumbersome, a short-form can be used, or the records can be listed on the back of the records destruction form. The records destruction form will be made an official permanent record. If public records are destroyed without legal authority, tampering with the public record is considered a ~~Class A M~~isdeemeanor. (~~ORS 162.304~~)ORS 162.305

|



**RECORDS DESTRUCTION REQUEST**

**Section 1 – REQUEST:** (Department Supervisor)

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

Date Created: \_\_\_\_\_ Minimum Retention Period: \_\_\_\_\_

Brief Description of Record: \_\_\_\_\_  
\_\_\_\_\_

Current Storage Location: \_\_\_\_\_

Department Supervisor: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature

**SECTION 2 – ELIGIBLE FOR DESTRUCTION:** (Records Manager)

Records Manager: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature

**SECTION 3 – ~~AIRPORT MANAGER~~ EXECUTIVE DIRECTOR'S APPROVAL**

~~Airport Manager~~ Executive Director: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature

**SECTION 4 – CERTIFICATE OF DESTRUCTION**

Destroyed by: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature

Method of Destruction: (Shred, Recycle, Other) \_\_\_\_\_

**CHAPTER 5: PUBLIC RECORDS**

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## **POLICY 5.1: PUBLIC RECORDS**

### **A. COMPLIANCE**

The Coos County Airport District (“CCAD”) fully complies with Oregon Public Records Law, ORS 192.001-192.513.

1. Specificity of Request: In order to facilitate the public’s access to records in the Airport District’s possession, and to avoid unnecessary expenditure of staff time, persons requesting access to public records for inspection or copying, or who submit written requests for copies of public records, shall specify the records requested with particularity, furnishing the dates, subject matter and such other detail as may be necessary for accurate identification of the requested records.
2. Access: CCAD shall permit inspection and examination of its non-exempt public records during regular business hours in the CCAD’s offices, or such other locations as may reasonably designated from time to time. Copies of non-exempt public records maintained in machine readable or electronic form shall be furnished if available, in the form requested. If not available in the form requested, such records shall be made available in the form in which they are maintained (ORS 192.324(2)).

### **B. FEES FOR PUBLIC RECORDS**

CCAD makes every effort to provide records without cost to the requester. However, some requests may require copying or significant amounts of staff time. In order to recover its costs for such requests, CCAD may charge fees associated with searching for and copying records. The Executive Director may waive these fees at his/her discretion. Fees shall be limited to no more than \$50 unless the requester is provided with written notification of the estimated amount of the fee and the requester confirms that s/he wants CCAD to proceed.

In order to recover the costs of responding to public record requests, the following fee schedule is adopted by CCAD:

1. Copies of Public Records; Certified Copies: Copies of public records shall be \$.25 per side for each copy for standard, letter-size black and white copies or \$.50 per color copy, per side. Copies may be certified for an additional charge of \$3.75 each.
2. The Airport District will provide copies of the budget at no charge.
3. Copies of nonstandard materials (for example, maps, videos, sounds recordings): Fees shall be the actual costs incurred by CCAD plus staff time used to reproduce them.
4. Research Fees: If a request for records requires more than 15 minutes searching or reviewing records prior to their review or release for copying, the fee shall be the actual cost to the Airport District, with a minimum charge for one-quarter hour. The Airport District shall estimate the total amount of time required responding to the record request, and the person making the request shall make payment for the estimated cost of the search and copying of records in advance. If the actual time

and costs are less than estimated, the excess money shall be refunded to the person requesting the records. If the actual costs and time are in excess of the estimated time, the difference shall be paid by the person requesting the records at the time the records are produced.

5. Additional Charges: If a request is of such magnitude and nature that compliance would disrupt CCAD's normal operation, CCAD may impose such additional charges as are necessary to reimburse CCAD for its actual costs of producing the records.
6. Reduced Fee or Free Copies: Whenever it is determined that furnishing copies of public records in its possession at a reduced fee or without cost would be in the public interest, the Executive Director may so authorize. (ORS 192.440(4)).

#### C. AUTHORIZATION REQUIRED FOR REMOVAL OF ORIGINAL RECORDS

At no time shall an original record of CCAD be removed from CCAD's files or the place at which the record is regularly maintained, except upon authorization of the Board of Commissioners of CCAD.

#### D. ON-SITE REVIEW OF ORIGINAL RECORDS

If a request to review original records is made, CCAD shall permit such a review provided that search fees are paid in advance in accordance with Paragraph B. 4, above. A CCAD representative shall be present at any time original records are reviewed, and the charges for standing by while the records are reviewed shall be the same as the charges for searching or reviewing records.

#### E. PERSONALLY IDENTIFYING INFORMATION TO BE REDACTED OR SEPARATED

In accordance with ORS 192.338, 192.345, 192.355, and 192.377 CCAD shall separate the exempt and nonexempt records and make the nonexempt records available to the requester. Where necessary, exempt material, including personally identifying information, shall be redacted from any public records requests.

#### F. UNAUTHORIZED ALTERATION, REMOVAL OR DESTRUCTION OF ORIGINALS

If any person attempts to alter, remove or destroy any CCAD record, the Executive Director or his/her designee shall immediately terminate such person's review, and immediately notify the attorney for CCAD.

### **POLICY 5.2: DESTRUCTION OF PUBLIC RECORDS**

#### A. GENERAL RECORDS DESTRUCTION POLICY

All records shall be destroyed after meeting the minimum retention period, as outlined by the Oregon State Archives Division or the U.S. Government Retention Schedule. The following exception policies will allow retention of records beyond the minimum period upon approval by the Executive Director.

Exception Policy #1: If a record has substantial value, the record may be retained beyond the minimum retention with written approval from the Executive Director.

Exception Policy #2: Likewise, records retained beyond the minimum retention period may be stored electronically with written approval of the Executive Director.

If a document is truly a duplicate, it does not need to be accounted for. However, keep in mind that a duplicate can be the “record copy,” and that the duplicate is the only official copy for CCAD’s records. In such instances, the duplicate record cannot be destroyed until the minimum retention period is met and a destruction form is completed.

## B. COMPLETING THE RECORDS DESTRUCTION FORM

Destruction of records should be done with care; make sure appropriate signatures are on the records destruction form (attached).

Records eligible for destruction according to the Oregon Archives Division should have documentation showing that those records have been destroyed. There may be occasions when proof will be required that the records were destroyed appropriately, or they may need to be identified. The records destruction form provides the information about the The Executive Director is the final authority on determining whether records are appropriate for destruction.

If large amounts of the same records are destroyed and use of the records destruction form is too cumbersome, a short-form can be used, or the records can be listed on the back of the records destruction form. The records destruction form will be made an official permanent record. If public records are destroyed without legal authority, tampering with the public record is considered a Class A Misdemeanor. ORS 162.305

## RECORDS DESTRUCTION REQUEST

### **Section 1 – REQUEST:** (Department Supervisor)

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

Date Created: \_\_\_\_\_ Minimum Retention Period: \_\_\_\_\_

Brief Description of Record: \_\_\_\_\_

\_\_\_\_\_

Current Storage Location: \_\_\_\_\_

Department Supervisor: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature

### **SECTION 2 – ELIGIBLE FOR DESTRUCTION:** (Records Manager)

Records Manager: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature

### **SECTION 3 – EXECUTIVE DIRECTOR’S APPROVAL**

Executive Director: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature

### **SECTION 4 – CERTIFICATE OF DESTRUCTION**

Destroyed by: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature

Method of Destruction: (Shred, Recycle, Other) \_\_\_\_\_

# COOS COUNTY AIRPORT DISTRICT

---

## ACTION REQUEST

**DATE:** May 23, 2024

**SUBJECT:** Health Insurance Cap

### **BACKGROUND:**

The Coos County Airport District (“CCAD”) is a member of the Special Districts Association of Oregon (“SDAO”) and as a member, participates in group insurance to provide health insurance coverage for employees. As a benefit of employment, the CCAD covers a portion of the employee’s insurance premium.

In June 2020, CCAD approved resolution 2020-06-01 contributing fixed amounts to employees based on the following four (4) insurance categories:

Employee	\$ 700.00
Employee & Spouse	\$1,290.00
Employee & Children	\$1,125.00
Family	\$1,520.00

Insurance premiums have increased every year since the adoption of resolution 2020-06-01, and due to the existing caps being exceeded, the burden of each annual increase to the insurance premium is placed entirely on the employee.

Resolution 2024-05-02 would change from the existing fixed cap to a tiered fixed percentage approach for each insurance category as follows:

	<u>CCAD</u>	<u>Employee</u>
Employee	80%	20%
Employee & Spouse	75%	25%
Employee & Children	75%	25%
Family	70%	30%

### **FISCAL IMPACT:**

Based on anticipated rates for 2024/25, the estimated increased annual cost to CCAD would be \$51,417.

### **LEGAL CONSIDERATION:**

This item has been reviewed by legal counsel.

**RECOMMENDATION:**

If it pleases the Board, adopt Resolution 2024-05-02.

**MOTION:**

Motion to adopt Resolution 2024-05-02: Changing the District Health Insurance Cap.

COOS COUNTY AIRPORT DISTRICT

In the Matter of  
Changing the District  
Health Insurance Cap

Resolution 2024-05-02

WHEREAS, the Coos County Airport District (“CCAD”) is a member of the Special Districts Association of Oregon (“SDAO”) and as a member participates in group insurance to provide health insurance coverage for the CCAD’s employees; and

WHEREAS, the SDAO offers health insurance coverage in the following four (4) insurance categories: Employee, Employee & Spouse, Employee & Children, and Family; and,

WHEREAS, to offset the cost of employee health insurance, the CCAD approved resolution 2020-06-01 contributing fixed amounts to employees based on the following four (4) insurance categories:

Employee	\$ 700.00
Employee & Spouse	\$1,290.00
Employee & Children	\$1,125.00
Family	\$1,520.00

WHEREAS, insurance premiums have increased every year since the adoption of resolution 2020-06-01; and,

WHEREAS, the CCAD recognizes that due to the existing caps being exceeded, the burden of each annual increase to the insurance premium is placed entirely on the employee; and,

WHEREAS, the CCAD wishes to change from the existing fixed cap to a tiered fixed percentage approach for each insurance category as follows:

	<u>CCAD</u>	<u>Employee</u>
Employee	80%	20%
Employee & Spouse	75%	25%
Employee & Children	75%	25%
Family	70%	30%

NOW THEREFORE BE IT RESOLVED, the Board of Commissioners of the Coos County Airport District authorizes the change in the health insurance coverage caps.

APPROVED AND ADOPTED by the Board of Commissioners of the Coos County Airport District this 23rd day of May 2024.

\_\_\_\_\_  
Jason Bell, Chair

\_\_\_\_\_  
Joseph Benetti, Vice-Chair

# COOS COUNTY AIRPORT DISTRICT

---

## ACTION REQUEST

**DATE:** May 23, 2024

**SUBJECT:** Auditor of Record

### **BACKGROUND:**

Pauly Rogers & Company, based in Tigard, OR, has been providing auditing services to CCAD for over 15 years. However, when CCAD sought proposals for auditing services earlier this year through a formal request for proposals (RFP) process, no proposals were received. Some firms cited a lack of capacity, preventing them from taking on additional clients. Furthermore, it was discovered that many firms had ceased their involvement in governmental accounting and auditing due to resource constraints.

Fortunately, a solution was found when it was revealed that both the Coos Bay and North Bend School Districts encountered similar challenges in their search for auditing services but later secured the expertise of Umpqua Valley Financial, LLC.

After discussions between CCAD staff and representatives from Umpqua Valley Financial LLC, as well as a review of CCAD financial records, we were advised that they have capacity to provide auditing services to CCAD and have provided a proposal for the Board's consideration. The proposal includes a contract term of three-years.

### **FISCAL IMPACT:**

Fee not to exceed \$42,840 for FY 2023-24 Audit.

### **LEGAL CONSIDERATION:**

This item has been reviewed by legal counsel.

### **RECOMMENDATION:**

If it pleases the Board, authorize the Executive Director to sign the Contract and Letter of Engagement with Umpqua Valley Financial LLC.

### **MOTION:**

Motion to authorize the Executive Director to sign the Contract and Letter of Engagement with Umpqua Valley Financial LLC.

# UMPQUA VALLEY FINANCIAL

## MUNICIPAL AUDITING SERVICES PROPOSAL

**For**



**Southwest Oregon  
Regional Airport**  
Operated by the  
Coos County Airport District

**From**



**Proposal date: May 21, 2024**

**For the Fiscal Year Ending  
June 30, 2024  
(and additional years)**

**Contact Person:**

Savannah Halter – Communications Manager

171 NE Exchange Avenue

Roseburg, OR 97470

(541) 677-8100

FAX (541) 464-8560

E-mail: [savannah@oregoncpas.com](mailto:savannah@oregoncpas.com)

# AUDIT PROPOSAL

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May 21, 2024

Coos County Airport District  
1100 Airport Lane  
North Bend, Oregon 97459

Dear District Staff,

Thank you for the opportunity to present this proposal for providing audit services to the Coos County Airport District for fiscal year ending June 30, 2024 and future fiscal years. We are excited about the potential opportunity to engage and believe we are well suited to support the District based on our approach and experience.

While we have not serviced an airport district prior, our firm has provided municipal auditing services for over 20 years. Today, we currently serve cities, school districts, counties and other special districts all across the state of Oregon who have engaged us to perform their annual audit with an average engagement of over eight years. We also now serve as the financial services provider to a local school district, which we believe adds substantial value as an outside partner and advisor to other local governments that seek our advice and adds value to the quality and effectiveness of the audit services we provide.

We are committed to providing exceptional auditing and financial services to local governments. With 50+ years of combined governmental auditing and consulting experience, we are very aware of what helps local governments function best, and what challenges them most. Our audit team members are a solid, well-trained group with the skills, knowledge, and experience to work for the benefit of the District. We are proud to say that we continue to serve our clients with in-person fieldwork as part of our audit process. We believe this leads to improved relationships and sharing of information.

As in the past, there have been numerous changes to auditing requirements and governmental financial reporting standards. To keep up with all those changes, we dedicate more than 40 hours per person per year in training programs and in the development of new and refined audit processes. You can expect to work with a quality audit team who will provide you with current, accurate guidance any time you need, and whenever we find it useful or necessary to keep you up-to-date on matters relevant to the District.

As part of our audit approach, we will provide for District managers and staff who are responsible for providing audit documents an online portal to securely send us audit-related files and documents throughout the year, at your convenience.

In addition to scheduled time on-site, we will in addition, dedicate the necessary amounts of time during the audit and throughout the year:

- Discussing with management improvements to policies and procedures for all activities of the District
- Developing suggestions to improve the efficiency and effectiveness of the accounting systems.
- Promoting internal controls to minimize the risk of material misstatements due to errors, omissions, or fraud, and
- Encouraging effective controls for compliance with rules and regulations related to accounting, budgeting, grant administration, and contracting.

Our firm is committed to providing local governments with auditing and other professional services. Our staff's dedication to that work elevates our qualifications to an extremely high level of professional expertise.

Please contact us if you have any questions or concerns about our audit capabilities, our audit approach, or any other details of this proposal.

Very truly yours,



Steve Tuchscherer, CPA

Umpqua Valley Financial, LLC  
171 NE Exchange Ave  
Roseburg, OR 97470

Phone (541) 677-8100  
Fax (541) 464-8560  
[www.uvfinancial.com](http://www.uvfinancial.com)  
steve@oregoncpas.com

## FIRM & STAFF PROFILE

### Contact Information:

**Umpqua Valley Financial, LLC**  
 171 NE Exchange Avenue  
 Roseburg, OR 97470  
 Phone 541.677.8100  
 Fax 541.464.8560  
 www.oregoncpas.com  
 E-mail savannah@oregoncpas.com  
 Federal EIN: 82-5425527

The firm is an equal opportunity Oregon professional corporation registered with the Oregon Secretary of State Corporation Division.

## HISTORY AND AUTHORITY OF THE FIRM

Umpqua Valley Financial (formerly Steve Tuchscherer, CPA, PC) is a local CPA firm founded in 1993 by Steve Tuchscherer, CPA.

The firm employs twelve professional and managerial staff, and four administrative staff.

The firm is currently licensed by the Oregon State Board of Accountancy to practice in the State of Oregon. The Firm license number is 2777.

Steve Tuchscherer, CPA holds Oregon CPA license #7097 and Oregon Municipal Auditor license #1114. Both licenses are current and valid.

Ashraf Lakhani Farishta, CPA holds Oregon CPA license #16506, and Oregon Municipal Auditor license #1692. Both licenses are current and valid.

Steve Tuchscherer, CPA is a member of the Governmental Audit Quality Center.

## INDEPENDENCE

All members of the firm are independent of the District as defined by generally accepted auditing standards and US General Accounting Office's *Government Auditing Standards*, as required by the AICPA Code of Professional Conduct. All staff members are required to make annual independence representations, which are kept on file in our office.

## PERSONNEL

Positions	Number of Staff
<b>Owner/President</b>	2
<b>Managers &amp; Senior Staff</b>	3
<b>Professional Staff</b>	7
<b>Support Staff</b>	4
<b>Total</b>	<b>16</b>

### RANGE OF SERVICES

We specialize in providing auditing, accounting, and ACFR services to municipalities, special districts and not-for-profit entities. We also provide a full range of tax planning and preparation services for individuals and businesses, payroll services, as well as management advisory and consulting services, budgeting and financial projections, and investment, financial and retirement planning, and consulting. In January 2021, we began providing full Business Services for a local School District.

### PEER REVIEW

Steve Tuchscherer is a member of the American Institute of Certified Public Accountants (AICPA), which manages a Peer Review Program that is designed to assure the public that CPA firms provide services of the highest quality. In the past 3 years, we have received a positive peer report.

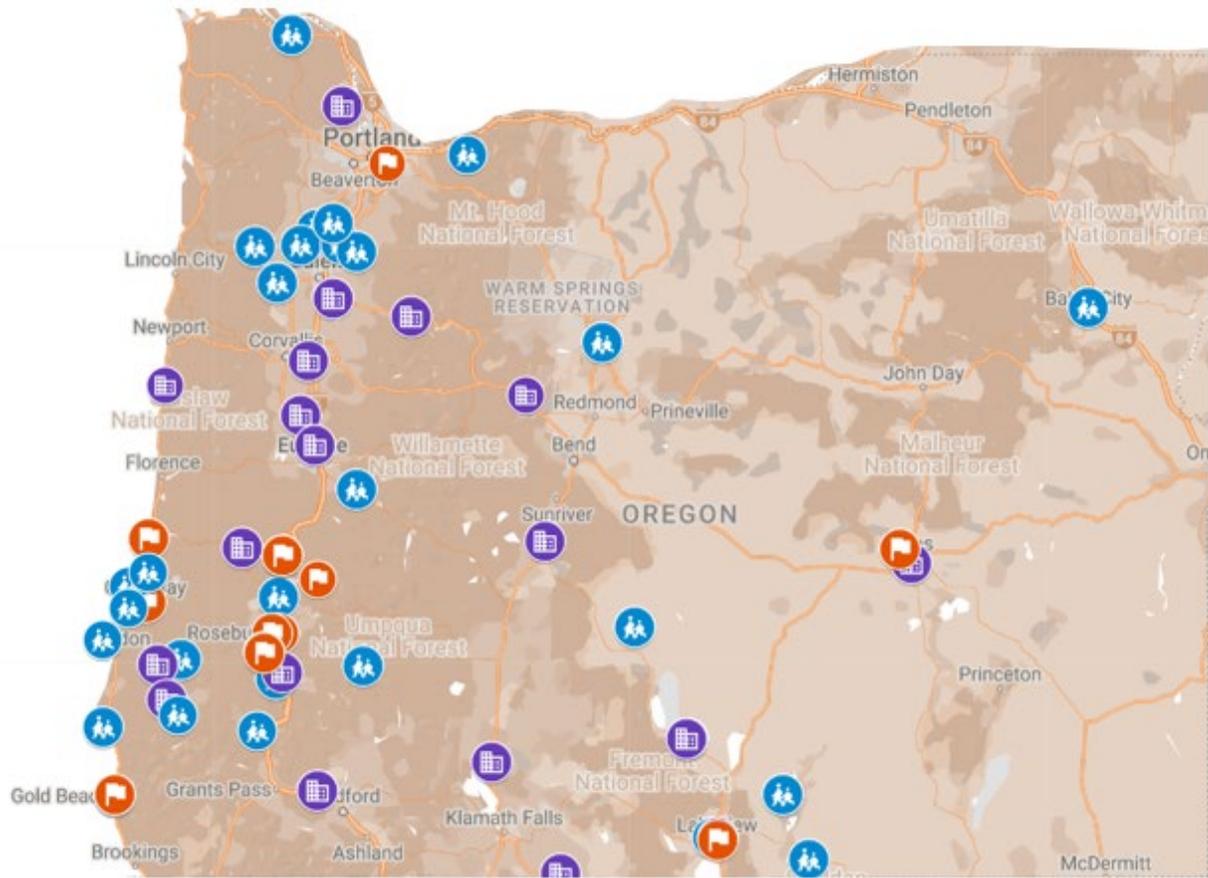
### SAMPLE OF CURRENT AUDIT CLIENTS

Governmental Entity	Contact Person	Phone	Served since
Adel School District	Sara Sarensen	541-947-3371	2018
Amity School District	Ann Adams	503-835-2171	2002
Baker School District	Regina Sampson	541-524-2260	2022
Burns, City of	Mindy Clemens	541-573-5255	2022
Chiloquin, City of	Teresa Foreman	541-783-2717	2015
Clatskanie School District	Maeve Mitchell	503-728-0587	2022
Coburg, City of	Anne Heath	541-682-7871	2015
Curry Soil & Water Conservation District	Liesl Coleman	541-247-2755	2013
Dallas School District	Tami Montague	503-623-5594	2023
Days Creek School District	Claire Cotton	541-825-3296	2013
Elkton, City of	Laci Smith	541-584-2547	1996
Gates, City of	Traci Archer	503-897-2669	2022
Glendale School District	Racheal Aiken	541-832-1701	2023
Gold Hill, City of	Lily Morgan	541-855-1525	2005
Gold Beach, City of	Anthony Pagano	541-247-7029	2022
Harrisburg, City of	Cathy Nelson	541-995-6655	2009
Jefferson School District	Stacie Holmstrom	541-475-6192	2023
Lake County	Jay Collins	541-947-6030	2018
Lake County Education Service District	Sara Sarensen	541-947-3371	2018
Lakeview, Town of	Michele Parry	541-947-2029	2018
League of Oregon Cities	Elizabeth Angulo	503-588-6550	2023
Myrtle Creek, City of	Leslie Hiscocks	541-863-3171	2017
Myrtle Point School District	Lacey Wells	541-572-1220	2022
Myrtle Point, City of	Darin Nicholson	541-572-2626	2020
North Lake School District	Sara Sarensen	541-576-2121	2018
Paisley School District #11	Mollie O'Leary	541-943-3111	2018
Paisley, City of	Melissa Walton	541-943-3173	2019
Powers School District	Marissa Zoubek	541-439-2291	2023
Plush School District	Chandra Cahill	541-947-3933	2018
Port Orford-Langlois School District 2CJ	Tara Garratt	541-348-2455	2018
Scappoose, City of	Carol Almer	503-543-7146	2015
Sisters, City of	Joe O'Neill	541-323-5222	2023
Sutherlin School District	Della Mock	541-459-2228	2002
Tangent, City of	Elijah Joynes	541-928-1020	2008
Turner, City of	Pamela Ray	503-743-2155	2010
Willamina School District	Lisa Anderson	503-876-4525	2003
Winston, City of	Ann Munson	541-679-6739	2014

A copy of any of the audit reports prepared by our firm for the above entities are available for review upon request, or you may view them at the Oregon Secretary of State website at <https://secure.sos.state.or.us/muni/public.do>.

## STATE-WIDE REACH AND EXPERIENCE

For additional reference, here is a map showing most of our current engagements, indicating our reach and experience across the State of Oregon as a Municipal Auditor



School District



City



Other (County, Tribe, Special District, etc.)

### PROFESSIONAL DEVELOPMENT

The firm is committed to professional development. Each staff member in our firm participates in a minimum of 40 hours of continuing education per year. We employ a wide range of continuing professional education resources and methods to ensure that every staff member has the required knowledge to fulfill their assignments optimally, and meet professional standards established by AICPA and GOA. Educational activities include GASB updates, ethical considerations, and other audit related topics.

In order to provide professional services at the highest level, the firm maintains quality control (QC) policies and procedures. The ones that will most directly impact the District audit include the following:

- Leadership that emphasizes ethics and integrity
- Engagement performance and documentation inspection and review by monitoring team
- Peer review of QC system and its results by external, licensed peer reviewer
- Communication and remediation of any noted deficiencies

### JUDGEMENTS

Umpqua Valley Financial has no active or expected litigation. Nor does Umpqua Valley Financial or its owner, Steve Tuchscherer have any financial reversals or other matters that would or will affect their viability and/or stability in any way.

### INSURANCE

Umpqua Valley Financial, LLC carries professional liability insurance through the AICPA Professional Liability Insurance Program, with coverage provided by Continental Casualty Company.

## APPROACH - OVERVIEW

Steve Tuchscherer will act as the Engagement Manager and be directly involved in managing and performing critical aspects of the audit, including:

- Communications with the District's management and representatives of the District Board.
- Supervising the audit team
- Overseeing and reviewing the work throughout the engagement

Our commitment to the District is to develop and maintain a healthy working relationship with the District's management team, as well as to establish a solid line of communication with District Board members.

Our overall goal, as indicated earlier is to:

- Discuss with management improvements to policies and procedures for all activities of the District.
- Develop suggestions to improve the efficiency and effectiveness of the accounting systems.
- Promote internal controls to minimize the risk of material misstatements due to errors, omissions, or fraud, and
- Encourage effective controls for compliance with rules and regulations related to accounting, budgeting, grant administration, and contracting.

## AUDIT APPROACH – WORK PLAN SUMMARY

The basic elements of our audit procedures are **non-sequential** since many of the audit steps within them will be performed and re-performed as information and circumstances change. Risk-based auditing, as currently mandated, is a continuum of risk assessments developed to determine where material misstatement in the financial statements may lie. As an example of our assessment, we ask ourselves, "Have internal controls been effective in preventing, or detecting and correcting significant errors or irregularities in the Meal-Time system?" Documenting this and many similar subjective assessments, and the information on which they are based, generates a considerable amount of our audit workload. The basic elements of risk-based auditing are to:

- Gain an Understanding of the Entity to be Audited
- Communicate with Audit Client Management and Governing Body
- Assess the Risks Related to the Audit
- Analyze Financial Information
- Perform Substantive Procedures
- Perform Test of Controls
- Review Audit Documentation
- Make Conclusory Judgements
- Issue Reports

## ***AUDIT APPROACH – WORK PLAN DETAILS***

The remainder of this Audit Approach section of our proposal describes in greater detail what we do as we work through each of these basic elements.

### **UNDERSTANDING THE ENTITY**

During our preliminary work, we will visit the District's website and gather as much information relevant to the audit as possible. Including:

- The structure and members of the District Board and administrative staff
- Board meeting minutes.
- Current and prior year budgets
- Resolutions
- Adopted budget.

### **COMMUNICATING WITH THE AUDIT CLIENT**

Having learned as much as possible before hand, we will meet with management, staff and Board representatives in order to:

- Give you a chance to get familiar with who we are and how we work.
- Discuss how we can best serve the District.
- Solidify our understanding of the District and its internal controls.
- Allow each of you to express concerns about the District's control policies and procedures.

Our meetings may be in person, over the phone, or via the internet. During our field work, we will walk through many of the financial processes at the District with the staff members who normally perform those tasks to gain a thorough understanding of the internal controls. Any deficiencies encountered, along with our recommendations, will be discussed with the appropriate management so that corrective action can be taken, documented, and, when necessary, reported. During the current pandemic, the fashion of our meeting will be guided by State and Federal mandates.

Some of our communications are required to be in writing, and some require a written response from staff, management, and District Board representatives. Whenever possible, we use email to ask additional questions or request additional information. When the information is requested, we encourage the use of our electronic portal.

### **ASSESSING RISK**

Throughout our audit work, we assess and document risk. As our understanding of the District's people, policies and procedures expand and evolve, our risk assessments change, and we modify our audit plans and procedures accordingly. This is a subjective, qualitative process, which we must then use to make objective, quantitative decisions. For each account balance in the financial statements, for each group of transactions (like revenues or expenditures), and for each disclosure in the notes to the financial statement, we will consider whether the risk of material misstatement is high enough to warrant further inquiries, testing, or verification.

## **ANALYTICAL PROCEDURES**

One of the most efficient ways to find errors or irregularities is by analyzing relevant information. We compare account balances with the current budget and prior year financial information. When applicable, we also evaluate a variety of ratios. We perform specific analytical procedures and document those results at both the preliminary and final review stages of the audit. Any time we discover unexpected results, we adjust our risk assessment(s) and pursue other audit procedures to validate the accuracy of an amount.

A great auditor, never stops asking the question, “Does that ‘look’ right?” We train our staff to think that way. We want each member of our team to constantly be looking at information with an eye for unusual amounts and circumstances, not just at specified points along the way, but at every step of the audit. We also encourage managers of our audit clients to develop and use the same skills as an important part of the internal controls.

## **SUBSTANTIVE PROCEDURES – THE FIELD WORK**

A wide range of steps that we perform are considered substantive. They all equate to gathering information to provide us with assurances that amounts on the financial statements are not materially misstated.

These steps include sampling of accounting details, for example: verifying that a random selection of the utility billing accounts receivable are accurate, to demonstrate the likelihood that the total of utility billing receivables is accurate. Examining accounting records and source documents to support transactions recorded in the general ledger is also a common substantive procedure, as is examining reconciliations of various account balances with supporting documentation.

In the last 20 years, audit requirements have continued to compel auditors to perform risk-based auditing, which should have changed the number of substantive procedures substantially. Still, this is an audit area where we spend a significant portion of our field work time. As indicated before, however, we have trimmed the typical number days we spend at clients’ offices to just one, if any, by focusing our efforts on areas we identify as higher risk, and by encouraging the use technology whenever it is more efficient for all.

Many auditors continue to consume large amounts of their clients’ time retrieving, copying, generating, or printing documents and reports that have little or no audit value because they are still using older methods of auditing. This should be unacceptable and is something we work very hard to avoid. The multitude of seemingly insignificant boxes full of information that you may have been asked to assemble for audits in the past may not be so seemingly insignificant. In fact, it can be an enormous effort. If we determine during our planning and subsequent adjustments to our audit procedures that a box full of information does not provide us with substantial, relevant information, we do not ask for it, and we will be clear about what it is that we do need.

## **TESTS OF CONTROLS**

The reasons for testing controls are twofold. One is specific to Single Audits, in which significantly weak controls must be reported. The other more common reason for testing controls is to be able to reduce the amount of substantive testing necessary to complete the audit.

If we will be performing a Single Audit, we will do tests of controls, and will perform those types of tests for the District audit.

### **REVIEW, CONCLUDE, REPORT**

As audit procedures are completed, we will technically review them for completeness, accuracy, and compliance with generally accepted auditing standards and with GAO's *Governmental Auditing Standards*, if a Single Audit is required. We will compare final trial balance amounts with the financial statements and evaluate the format and presentation of financial statements to ensure that they conform with generally accepted accounting principles.

We will meet with the Business Manager and Superintendent to discuss any matters we have determined to be significant. We will present a draft management letter at that time to guide our discussion. We will seek feedback about our comments and recommendations from the District Board. We are always open to revising our comments to make them more useful.

Finally, we will issue an Independent Auditors Report as required by generally accepted auditing standards, an Auditors Comments Report as required by Oregon Minimum Standards, and any other applicable or required reports.

#### ***AUDIT APPROACH – COMPUTERS AND TECHNOLOGY***

We use computers to assist us in auditing at nearly every level. Getting Auditor access to electronic data from accounting systems like Caselle, I-Visions, Springbrook, QuickBooks and others not only saves the client time by limiting the number of reports that need to be generated to just a few, but also saves resources, and provides us with a far superior examination.

#### ***AUDIT APPROACH – USE OF DISTRICT STAFF***

We will ask for District assistance in gathering only documents necessary to complete the audit. Estimated time for such assistance is ten to thirty hours for the entire year. As noted, we will work closely with management to provide effective and efficient means for the District's staff to perform those procedures. We encourage the use of our portal throughout the year to save management time by not having to retrieve and handle documents a second time for the audit.

#### ***AUDIT APPROACH – PRESENTATION***

If requested, we will make a presentation of the audited financial statements to the District Board no later than the January or December meeting.

### ***PROPOSED AUDIT TEAM MEMBERS***

The following individuals will be assigned to the audit of the District:

Name	Position
Steve Tuchscherer, CPA	Engagement Manager
Ash Lakhani Farishta	Senior Associate
Jean Larson	Senior Associate
Ely Garcia	Junior Associate
Chelsea van Midde	Junior Associate
Melissa Jones	Junior Associate
Savannah Halter	Communications Manager
Teagan Patterson	Support Staff

It is both possible and likely that we will include additional team members to help perform certain aspects of the audit. In the event a key member of the audit team changes, we will inform District Staff in a timely fashion.

### ***AUDIT TEAM RESUMES***

#### **STEVE TUCHSCHERER**

Steve graduated in 1990 from the University of Oregon, College of Business Administration with a Bachelor of Science degree. In 1993, shortly after earning his CPA and Oregon Municipal Auditors license, he founded the accounting firm in hopes of fulfilling his strong desire to provide quality, affordable accounting services to the local community. He has managed the practice since then, now employing a full, and growing team of accounting and financial professional serving more than 1000 clients each year. Among his clients served are numerous cities, school districts, and other special districts in Oregon for whom the firm provides audit and advisory services.

Steve delivers significant governmental expertise. He has dedicated the last 28 years planning and performing audits for small and mid-sized governments, accumulating more than 20,000 hours of dedicated audit and advisory services during his career. His understanding and appreciation of governmental functions have been further enhanced through serving as a Roseburg City Councilor for five years and through participating on numerous government and non-profit Boards and Committees.

In addition to spending more than 80 hours each year in continuing education classes dedicated to honing his municipal audit skills, knowledge and experience, Steve also spends hundreds of hours each year with his staff in professional development training sessions. Furthermore, a significant amount of time throughout each year is spent with staff and clients researching and discussing GASB standards, analyzing complex reporting matters, and developing tools for government management and audit. Steve takes great pride in translating and summarizing complex information for clients, helping others appreciate and understand what is most often confusing and overwhelming.

Steve is a member of the following professional organizations:

- American Institute of Certified Public Accountants
- Government Audit Quality Center
- Oregon Society of Certified Public Accountants
- Government Finance Officers Association

### **ASH LAKHINA FARISHTA**

Ash is a Certified Public Accountant based in Texas and has successfully received reciprocity for her CPA license in Oregon. With a master's degree in accounting from the University of Texas at San Antonio, Ash comes to UVF with experience with over 12 years of experience as a corporate accountant and financial analyst. Her work experience includes reviewing financial statements, assisting audit and tax teams, and providing accounting guidance and compliance to international subsidiaries. Ash is experienced in preparing and filing sales and tax returns, individual returns, and small business/LLC returns.

Moreover, Ash has excellent analytical and critical thinking skills, pays attention to details, and is skilled at building and maintaining customer relationships. She is currently an active member of the National Disaster Management Team in her community and is ready to provide help if and when disaster strikes.

### **JEAN LARSON**

Jean came to Umpqua Valley Financial with over 30 years in Healthcare Financial Management. Here in Oregon, she served at Mercy Medical Center, as Controller for 17 years, and for their Physician Clinics for another 5 years. Before moving to Oregon, she worked in high level Financial Management for Hospitals in Massachusetts, Maryland, Ohio and as an Auditor in Kansas, where she completed the CPA exam.

While at UVF, Jean has assisted organizations with financial transition coverage, prepared Ground Emergency Medical Transportation (GEMT) cost reports, and with her experience in not-for-profit organizations, is providing financial and accounting guidance and assistance to Governmental entities including consulting for school districts engagements. Jean also acts as lead manager on Single Audit activity when needed.

### **ELY GARCIA**

Ely is a first-generation graduate from St. Edward's University specializing in Finance and minoring in Economics. He is skilled in various accounting, financial, and administrative needs. Prior to joining the team at Umpqua Valley Financial; Ely gained experience in the following core areas: bookkeeping, accounting, financial reporting, financial forecasting, budgeting, and project management. He is a decisive planner and problem-solver with an 8-year track record working with financial and accounting programs, and ERP systems. A dedicated system-focused professional, he is constantly driving for improvement in efficiency and productivity.

**CHELSEA VAN MIDDE**

Chelsea is currently studying Accounting at Portland state University, where she is on track to graduate in 2023 with her Baccalaureate Certificate, as a CPA candidate. She earned her Accounting Certificate at Portland community College, where she was a President's List Honoree. She also has a B.A. in Production Design. When away from work, she enjoys spending time with her dog, ballet, photography, and gardening.

**MELISSA JONES**

Melissa joins us with a data science and bioinformatics background, with over six years of experience using unix operating systems, ssh, bash, and R. She has a BS in Environmental Science from the Evergreen State College, a Masters in Avian Science from University of California Davis, and is working on finishing her PhD in Animal Biology at University of California Davis. Her research has focused on avian conservation genetics using RADseq (Restrict Site Associated DNA sequencing) and SNPs (Single Nucleotide Polymorphisms). Applying this heavy data and analysis experience to the audit process provides significant opportunities for efficiency in analytical procedures. In her free time Melissa paints with acrylics, goes for long hikes, and runs a motel with her husband.

**SAVANNAH HALTER**

With a background in service from multiple customer facing roles, Savannah brings strong communication skills to the audit process. She is responsible for ensuring the Audit team and Client team are aware of key milestones, data gathering, and other audit requirements. Communication is a top priority in the audit process and Savannah ensures the flow of information is timely, accurate and responsibilities are all fully understood.

**TEAGAN PATTERSON**

Teagan brings a background of customer service, attention to detail, and dedication to getting the job done right. She enjoys engaging with our clients and wants to make sure everyone feels welcome and appreciated. Her ability to always maintain a positive attitude, even in stressful moments, is much appreciated and highly noticed. Having spent many years as a Customer Service Rep and Dispatcher in the Medical Supply Industry, Teagan understand how important even the smallest detail can be.

**PROPOSED FEES**

<b>Coos County Airport District</b>						
Name	Position	Hourly Rate	Estimated Hours			Estimated Fees
			On-site	Off-site	Total	
Steve Tuchscherer	Engagement Manager	\$200	8	40	48	\$ 9,600
Jean Larson	Senior Manager	\$170	0	40	40	\$ 6,800
Ashraf Lakhina Farishta	Senior Manager	\$170	8	48	56	\$ 9,520
Ely Garcia	Junior Associate	\$90	8	40	48	\$ 4,320
Chelsea van Midde	Junior Associate	\$90	8	40	48	\$ 4,320
Melissa Jones	Junior Associate	\$90	8	40	48	\$ 4,320
Savannah Halter	Communications Manager	\$90	0	24	24	\$ 2,160
Teagan Patterson	Support Staff	\$75	0	24	24	\$ 1,800
Total Estimated Audit Fee			40	296	336	\$ 42,840

The fees listed above include preparation of the annual financial report. To maintain independence, we are technically limited to assisting in the preparation of the financial statements, however we will create and provide a draft of the completed statements for your review prior to issuance, as Management is ultimately responsible for their preparation.

The fees listed above are inclusive of standard in-person fieldwork related travel and all typical printing and office supplies. In the event of unusual circumstances requiring additional travel or other nontypical costs, we will communicate with District staff prior to incurring those costs. If other unanticipated complications or changes to auditing standards and GASB requirements occur during any audit period, we will inform District staff of the estimated additional fees and the reason for the changes prior to beginning such additional work.

As part of the audit process, we look forward to providing a variety of assistance by phone and email throughout the year. We do not charge additional fees for those conversations and communications as they are most often mutually beneficial.

The hours listed above for the 2023-2024 Audit are expected to be very similar for the 2024-2025 and 2025-2026 audits, with an estimated annual 5% inflationary adjustment for budgetary planning purposes. Actual fees for future years will be mutually agreed upon.

Fiscal Year	Estimated Fee
2023-24	\$ 42,840
2024-25	\$ 45,000
2025-26	\$ 47,300

\*assumed 5% inflationary adjustment

### ADDITION SERVICES RATE SCHEDULE

The proposed fees for the above fiscal year do include amounts for Single Audit work. For reference, the current estimated included fee for the Single Audit is \$5,250. A Single Audit is required when Federally funded expenditures are greater than \$750,000 in a single year.

If the District determines the need for an ACFR (Annual Comprehensive Financial Report) the fee will increase by \$5,000. Issuing an ACFR is above and beyond the requirements of the State of Oregon General Purpose Financial Statement report and audit. Based on our review of available, previous District Annual Financial Reports, an ACRF has not been issued and we do not believe it is a requirement. We are fully capable and will support an ACFR at Board's request. Further, we have experience with and have submitted multiple audits in pursuit of GFOA certificates.

Any unusual conditions encountered during the course of the audits where services of the auditing firm must be extended beyond normative work anticipated will be performed only after written notification and acceptance by District staff. Fees for such additional work will be charged at hourly rates as follows:

Engagement Manager	\$ 200
Senior Manager	170
Senior Associate	140
Communications Manager	90
Junior Associate	90
Support Staff	\$ 75

### PROPOSED SCHEDULE

The proposed schedule for audit services for the District for the fiscal year ending June 30, 2024 is as follows:

This schedule is estimated and highly dependent on availability of staff and timeliness of information being sent or provided when requested.

Further, as discussed with Staff, and to ensure we are communicating transparently, while we will work diligently to complete the work as soon as possible, it is highly unlikely that we will complete the audit work and file the report by December 31. We will work to complete the Audit as early as possible, though an extension will need to be filed.

#### Proposed Engagement Schedule

Engagement Letter & Contract	May 15 - May 30
Preliminary on-site Field Work	June 1 - June 30
Preliminary and General Procedures	July 15 - November 15
Field Work	October 1 - November 15
Prepare Draft Audit Report	TBD - estimated Jan or Feb
Exit Conference	Following Draft
Prepare, Sign & Review Final Audit Report	Estimated by March 31
File Audit Report with State	Estimated by March 31
Present Audit Report to Board	At meeting of Districts choice

## REFERENCES

We encourage you to contact any of our existing engagements, but for convenience we have provided the below contact information of individuals who have specifically agreed to be contacted as references on our behalf.

References		
League of Oregon Cities	Patty Mulvihill Executive Director	<a href="mailto:pmulvihill@orcities.org">pmulvihill@orcities.org</a> 503-588-6550
City of Sisters	Joe O'Neill Finance Director	<a href="mailto:joneill@ci.sisters.or.us">joneill@ci.sisters.or.us</a> 541-323-5222
City of Myrtle Creek	Lesley Hiscocks Finance Officer	<a href="mailto:lhiscocks@myrtlecreek.org">lhiscocks@myrtlecreek.org</a> 541-863-3171
City of Turner	Pamela Ray Finance Officer	<a href="mailto:pray@cityofturner.org">pray@cityofturner.org</a> 503-743-2155
Lake County Education Service District	Sara Sarensen Business Manager	<a href="mailto:ssarensen@lakeesd.k12.or.us">ssarensen@lakeesd.k12.or.us</a> 541-947-3371
Amity School District No. 4J	Ann Adams Business Manager	<a href="mailto:ann.adams@amity.k12.or.us">ann.adams@amity.k12.or.us</a> 541-835-2171
Jefferson School District No. 5J	Stacie Holmstrom Chief Finance Officer	<a href="mailto:sholmstrom@509j.net">sholmstrom@509j.net</a> (541)475-6192

*LETTERS OF RECOMMENDATION*



*"Commitment to Quality – Education for All"*

February 22, 2023

To Whom It May Concern:

I am pleased to have the opportunity to provide a letter of recommendation for Umpqua Valley Financial, LLC. Although this is my first year working with Umpqua Valley Financial, LLC (formerly Steve Tuchscherer, CPA, PC), I have twenty-nine years of experience dealing with auditors while working for five school districts and a finance department in a city of 36,000.

I am extremely happy with the service that Umpqua Valley Financial has provided us. The team that Steve Tuchscherer has assembled is professional but approachable and very easy to work with. They have provided me with guidance as needed and an organized approach to auditing. They came to me very highly recommended and I can see why.

Umpqua Valley Financial, LLC had provided the Clatskanie School District with exceptional service and I can highly recommend them.

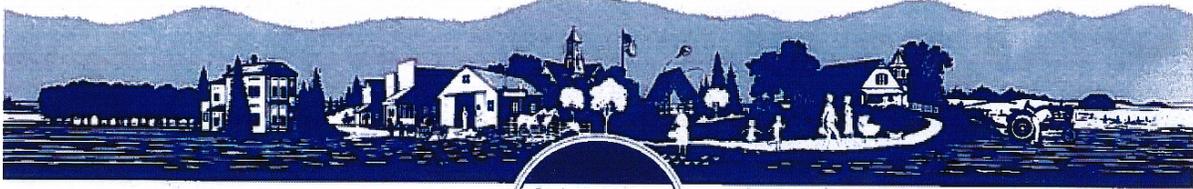
If you have any further questions, do not hesitate to contact me at any time at (206) 755-9412.

Sincerely,

A handwritten signature in blue ink that reads "Maevè Mitchell". The signature is written in a cursive style.

Maevè Mitchell  
Business Manager

Clatskanie School District  
660 SW Bryant St., PO Box 678 Clatskanie, OR. 97016  
Office: 503-728-0587 FAX: 503-728-0608



CITY OF COBURG • P.O. BOX 8316 • COBURG



OREGON 97408 • 541-682-7850 FAX 541-485-0655

May 1, 2018

To Whom It May Concern,

It is my pleasure to recommend the office of Steve Tuchscherer, Certified Public Accountant. Steve's team has been working with the City of Coburg for the past few years and we feel very lucky to have found such a professional staff for our Audit needs.

Coming from a small city, we especially appreciate the response, the professional relationship, and the expertise that comes with their service. Communications are very important and we find that Steve's team is able to work with us as a partner to agree upon expectations, deadlines, and outcomes. Our audit services have improved greatly including professional and accurate audits, and the follow up of support throughout the year. We have found their service to be extremely helpful and appreciated.

Most important is Steve and his staffs attitude of service, pleasure to work with, and the small footprint that they make in the daily operations of our City while the audit is being conducted.

We truly appreciate our professional relationship with this firm and recommend it highly.

Anne Heath  
Acting City Administrator  
(541) 682-7871  
[Anne.heath@ci.coburg.or.us](mailto:Anne.heath@ci.coburg.or.us)

5255 Chicago Street SE  
Post Office Box 456  
Turner, OR 97392-0456



Phone: (503) 743-2155  
Fax: 503 743-4010  
[www.cityofturner.org](http://www.cityofturner.org)

Over the last seven years The City of Turner has utilized the services and expertise of Umpqua Valley Financial (formerly Steve Tuchscherer, CPA, PC) for our annual audit. The audit process can be a daunting task, however, Umpqua Valley Financial has made this process virtually painless. Upon receiving an audit prep sheet, we begin uploading these items to their secure audit portal, allowing the auditors time to look over the data prior to their site visit. Their questions we receive during the interim, while thorough, are always concise with respect for our time and busy schedules. The audit report we receive at the end of the process is accurately and professionally presented.

Having worked in the accounting field for more than twenty years, I must say that Umpqua Valley Financials' audit process is the most streamlined I've experienced. The professional and friendly replies I receive to questions and concerns make it a pleasure to deal with their staff. They have been patient with our office as we've experienced growing pains with new personnel and with my own questions regarding the unique accounting and budget laws regarding municipalities. In short, they are a pleasure to work with and are highly recommended by The City of Turner for accounting and audit services.

  
Pamela Ray  
City of Turner Finance



Jeff Clark, Superintendent  
jeff.clark@amity.k12.or.us

Phone: 503-835-2171  
Fax: 503-835-5050

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May 15, 2018

To Whom It May Concern:

It is my privilege to write a letter of recommendation for our auditing firm, Umpqua Valley Financial, LLC. Umpqua Valley Financial, LLC (formerly Steve Tuchscherer, CPA, PC) has served as the auditor for our district for fifteen years. Even after all of these years, Amity School District has no plans to seek the services of another auditing firm, which is a testament to a positive working relationship.

As you can imagine, dealing with the auditors may create some anxiety for the business office and program managers. That is not the case in working with Umpqua Valley Financial, LLC, and there are several things that stand out to me as I consider the services they provide to us. They are professionals in every way, measuring our work by the highest auditing standards, and yet, they are easy to work with. If there are minor issues that surface during the audit, they don't make the issue bigger than it needs to be, but rather ensure that we address the situation and move forward. Throughout the year, the auditors are readily available to answer questions as they arise which enables us to stay on top of our work. There have been times when it became necessary for us to reschedule the audit, and Umpqua Valley Financial has been very willing to accommodate our request for a change.

Amity School District is a small district with only a few individuals who have direct contact with the auditors. However, we receive the time and attention that we need from them. Because of the service they provide to us each year, we have confidence in Umpqua Valley Financial, LLC, and we know that we are a valued client regardless of our size. This speaks well of them as an auditing firm.

If you have further questions, please feel free to contact me at (503) 835-2171.

Sincerely,

A handwritten signature in cursive script that reads 'Ann Adams'.

Ann Adams  
Deputy Clerk/Business Manager



May 20<sup>th</sup>, 2024

Coos County Airport District

Attn: Board of Directors and Rodger Craddock, Executive Director

1100 Airport Lane

North Bend, Oregon 97459

We are pleased to confirm our understanding of the services we are to provide Coos County Airport District for the fiscal year ending June 30<sup>th</sup>, 2024.

#### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities (if any), the business-type activities (if any), each major fund, and the aggregate remaining fund information (if applicable), and the disclosures, which collectively comprise the basic financial statements of Coos County Airport District as of and for the fiscal year ending June 30<sup>th</sup>, 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 Coos County Airport District'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 Coos County Airport District'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 appropriate 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) Pension and/or OPEB schedules accordingly

We have also been engaged to report on supplementary information other than RSI that accompanies Coos County Airport District'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 we will provide an opinion on it in relation to the financial statements as a whole in a separate written report accompanying our auditor's report on the financial statements OR in a report combined with our auditor's report on the financial statements:

- 1) Schedules of Revenues, Expenditures, Changes in fund balance - budget versus actual

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) Debt Schedules, if in existence

In accordance with the *Minimum Standards for Audits of Oregon Municipal Corporations*, we will issue a report on our consideration of the Coos County Airport District's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on the government's compliance.

The objectives of our audit 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 issue an auditor's report that includes our opinions 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*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, 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 or noncompliance 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 or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come 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. We will include such matters in the reports required for a Single Audit. 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 your attorneys as part of the engagement.

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 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 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 identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, 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. 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. 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*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will 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, *Government Auditing Standards*, and the Uniform Guidance.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Coos County Airport District'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*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards

applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Coos County Airport District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Coos County Airport District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Coos County Airport District in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance 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, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, 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 and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) 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, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) 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, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) 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; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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 of each opinion unit 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. You are 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. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review by June 1<sup>st</sup>, 2024.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards 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 schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (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 or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

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 or 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 we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the District; 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 Umpqua Valley Financial, 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 relevant Federal and State Agency(ies) 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 Umpqua Valley Financial, 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 five years after the report release date or for any additional period requested by the relevant Federal and State Agency(ies). If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Steve Tuchscherer is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately June 15<sup>th</sup>, 2024. Although we aim to file by December 31<sup>st</sup>, 2024, it is highly improbable that we will submit your report by that date for the fiscal year ending June 30<sup>th</sup>, 2024, given the start date of our contract. We will be in communication with staff as these schedules are refined.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$42,840 which includes the additional fee of \$5,250 for the Single Audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may 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(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

## **Reporting**

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to management and the governing board of Coos County Airport District. 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 of these 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 the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may 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. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Coos County Airport District and believe 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 attached copy and return it to us.

Very truly yours,



Umpqua Valley Financial, LLC

RESPONSE:

This letter correctly sets forth the understanding of the Coos County Airport District.

Management signature: \_\_\_\_\_

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

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

## C O N T R A C T

THIS CONTRACT, made this 20<sup>th</sup> day of May 2024, in accordance with the requirements of Oregon Revised Statutes Chapter 297.405 through 297.555, between UMPQUA VALLEY FINANCIAL, LLC of Roseburg, Oregon, and COOS COUNTY AIRPORT DISTRICT, North Bend, Oregon, provides as follows:

1. It is hereby agreed that UMPQUA VALLEY FINANCIAL, LLC shall conduct an audit of the accounts and fiscal affairs of COOS COUNTY AIRPORT DISTRICT, North Bend, Oregon, for the fiscal years ending June 30, 2024, and annually thereafter, in accordance with the generally accepted auditing standards; Standards for Audits of Governmental Organizations, Programs, Activities, and Functions; the Guidelines for Financial and Compliance Audits of Federally Assisted Programs.; the Provisions of Uniform Guidance, 'The AICPA Industry Guide, Audits of States, Local Governments, and Non-Profit Organizations'; and the Minimum Standards for Audits of Municipal Corporations, as prescribed by law. The audit shall be undertaken in order to express an opinion on the financial statements of COOS COUNTY AIRPORT DISTRICT, North Bend, Oregon, and to determine if COOS COUNTY AIRPORT DISTRICT, North Bend, Oregon has complied substantially with appropriate legal provisions.

2. UMPQUA VALLEY FINANCIAL, LLC agrees that the services they contracted to perform under this contract shall be rendered by Steve Tuchscherer, CPA or under his personal supervision, and that the work will be faithfully performed with care and diligence.

3. It is understood and agreed that, should unusual conditions arise or be encountered during the course of the audit whereby the services of UMPQUA VALLEY FINANCIAL, LLC are necessary beyond the extent of the work contemplated, written notification of such unusual conditions shall be delivered to COOS COUNTY AIRPORT DISTRICT, North Bend, Oregon, who shall instruct UMPQUA VALLEY FINANCIAL, LLC in writing, concerning such additional services, and that a signed copy of each such notification and instruction shall be delivered immediately to the Secretary of State by the Party issuing the same.

4. The audit shall be started as soon after this contract is executed as is agreeable to the Parties hereto and shall be completed and a written report thereon delivered within a reasonable time, but not later than six months after the close of the audit period covered by this contract. Adequate copies of such report shall be delivered to COOS COUNTY AIRPORT DISTRICT, North Bend, Oregon, and its form and content shall be in accordance with and not less than that required by the Minimum Standards for Audits of Oregon Municipal Corporations.

5. It is understood and agreed that COOS COUNTY AIRPORT DISTRICT, North Bend, Oregon, is responsible for such financial statements as may be necessary to fully disclose and fairly present the results of operations for the period under audit and the financial condition at the end of that period. Should such financial statements not be prepared and presented within a reasonable period of time, it is understood that UMPQUA VALLEY FINANCIAL, LLC shall draft them for COOS COUNTY AIRPORT DISTRICT, North Bend, Oregon. The cost of preparing such financial statements shall be included in the fee for conducting the audit as set forth in Paragraph 7 below.

6. It is understood and agreed that either Party may cancel this contract by giving notice in writing to the other Party at least ninety days prior to July 1 of any year.

7. In consideration of the faithful performance of the conditions, covenants, and undertakings herein set forth, COOS COUNTY AIRPORT DISTRICT, North Bend, Oregon, hereby agrees to pay UMPQUA VALLEY FINANCIAL, LLC a reasonable fee not to exceed \$42,840 which includes \$5,250 for the Single Audit, for fiscal years ending June 30, 2024. COOS COUNTY AIRPORT DISTRICT, North Bend, Oregon, hereby affirms that proper provision for the payment of such fee has been or will be duly made and that funds for the payment thereof are or will be made legally available.

UMPQUA VALLEY FINANCIAL, LLC  
BEND  
(Auditor)

COOS COUNTY AIRPORT DISTRICT, NORTH  
BEND  
(Client)

By:   
Steve Tuchscherer, CPA  
5/20/24

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

# COOS COUNTY AIRPORT DISTRICT

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## ACTION REQUEST

**DATE:** May 23, 2024

**SUBJECT:** Escalator / Elevator Service & Maintenance Contract

### **BACKGROUND:**

CCAD maintains a total of seven elevators and three escalators across its owned properties. Our maintenance services are contracted with Schindler Elevator (Schindler) for preventive maintenance (PM), inspections, and necessary repairs. However, a review of service records for 2021 and 2022 uncovered discrepancies. Despite being billed for monthly service calls, several of these calls were not fulfilled, resulting in significant overbilling amounting to nearly a year's worth of service. Consequently, no payments were made to Schindler in 2023.

In September 2023, CCAD collaborated with Schindler to draft a contract amendment. This amendment outlined the resumption of payments for services rendered starting January 2024. Prior to the amendment, our monthly cost for inspections and preventative maintenance for all elevators/escalators at CCAD was \$2,738.44. However, beginning in 2024, the monthly cost was set to increase to \$4,104.10 (equating to an annual cost of \$49,249.20), or alternatively, CCAD had the option to switch to quarterly services at a rate of \$3,553.96 per quarter (totaling an annual cost of \$14,135.84). The decision was made to transition to the quarterly schedule and price, as selected by staff, for the duration of the five-year amendment period.

However, in January of this year, CCAD received an invoice from Schindler for \$3,553.96. Upon disputing the bill, it was revealed that Schindler's pricing structure for quarterly visits included a lower monthly cost (\$500.14 less per month than the monthly service). Due to the ambiguity of the amendment and the lack of clarification from the account representative, CCAD's attorney, Deputy Director Brittsan and myself were able to successfully negotiate a second amendment. This new amendment, effective for the remainder of the year, grants CCAD the opportunity to issue requests for proposals to other service providers alongside Schindler for service to begin in January 2025. Given the cost disparity between quarterly and monthly visits, CCAD intends to revert to monthly inspections and preventative maintenance, pending approval from the Board.

CCAD's Attorney of Record has drafted the proposed amendment and has submitted it to Schindler's legal counsel for review.

**FISCAL IMPACT:**

The amended contract, for monthly inspections and preventative maintenance, will cost \$24,624.60 for June through December 2024

**LEGAL CONSIDERATION:**

This item has been reviewed by legal counsel.

**RECOMMENDATION:**

If it pleases the Board, authorize the Executive Director to sign amendment 2 to Schindler's contract subsequent to the review and approval of any revisions by CCAD's Attorney of Record

**MOTION:**

Motion to authorize the Executive Director sign amendment 2 of Schindler's contract to provide service and maintenance of CCAD owned escalators and elevators.

**ADDENDUM #2  
SOUTHWEST OREGON REGIONAL AIRPORT AND SCHINDLER ELEVATOR  
CORPORATION  
CONTRACT 4100070786**

This Amendment is entered into on June 1, 2024 by and between the **Schindler Elevator Corporation** hereinafter referred to as "Schindler" and the Southwest Oregon Regional Airport hereinafter referred to as "Airport" or "Customer", which parties do hereby agree as follows:

**WHEREAS**, Schindler and Airport have previously entered into an Agreement for Services dated July 1, 2019, as well as a First Addendum to that Agreement, dated August 29, 2023 which provided Schindler will furnish certain specified services to the Airport for the term of the Agreement; and

**WHEREAS**, the parties have mutually agreed to enter into an Addendum #2 for Services, to which both parties have agreed to be bound; and,

**WHEREAS**, Schindler and Airport have mutually agreed to enter into Addendum #2 to Contract 4100070786 as follows:

**NOW, THEREFORE, IT IS AGREED** as follows:

1. The Parties agree that Contract 4100070786 and addendums will terminate on December 31, 2024.
2. On June 1, 2024, the Parties agree to return to a monthly preventative maintenance/inspection schedule at the monthly price listed in Addendum 1 to Contract 4100070786 of an amount not to exceed \$4104.10 per month.
3. Prior to December 31, 2024, Airport will undertake a request for proposals process for ongoing maintenance, which Schindler will be able to participate in.
4. All invoices will be emailed to Robert Brittsan at Robert@flyoth.com.
5. All other terms and conditions of the original Contract shall remain in full force and effect.

IN WITNESS WHEREOF, the Parties by their signatures below enter into this Second Addendum to Contract 4100070786.

**Southwest Oregon Regional Airport**

**Schindler Elevator Corporation**

Dated this \_\_\_\_ day of \_\_\_\_\_, 2024.

Dated this \_\_\_\_ day of \_\_\_\_\_, 2024

By: \_\_\_\_\_  
Executive Director

By: \_\_\_\_\_  
Branch Manager

# COOS COUNTY AIRPORT DISTRICT

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## ACTION REQUEST

**DATE:** May 22, 2024

**SUBJECT:** Lighting Improvement Projects

### **BACKGROUND:**

In January, the Board approved several lighting improvement projects, including additional lighting on the apron from the FBO and the large hangar, increased lighting on the fuel farm, adding a light on the flag pole, and repairing/retrofitting the nearly 30 bollards in front of the terminal.

The additional lighting on the apron has been successfully installed, and the lighting project at the fuel farm is expected to commence shortly.

Unfortunately, the project related to the bollards was put on hold. These bollards are over 15 years old, and it seems that time has taken its toll on them. While the project was initially estimated to cost \$5,863 to retrofit the units with LED lights, further examination revealed that replacing decaying parts and troubleshooting the numerous electrical problems could more than double the cost.

Given the increased cost and challenges of bringing the old lighting system back to life, replacing the units with modern lighting fixtures was explored. Replacing the 29 bollards will cost \$21,025. The project qualifies for an Energy Trust incentive estimated to be \$3,045.

### **FISCAL IMPACT:**

The total cost of the project is \$21,025 without the Energy Trust incentive.

### **LEGAL CONSIDERATION:**

This item has not been reviewed by legal counsel.

### **RECOMMENDATION:**

Staff recommends approving the spending of funds required to replace the 29 bollard lights in front of the terminal.

### **MOTION:**

To approve the expenditure of \$21,025, with a 10% project contingency, and to seek an Energy Trust incentive for the bollard replacement project.

# LEDVANCE LUMINAIRES

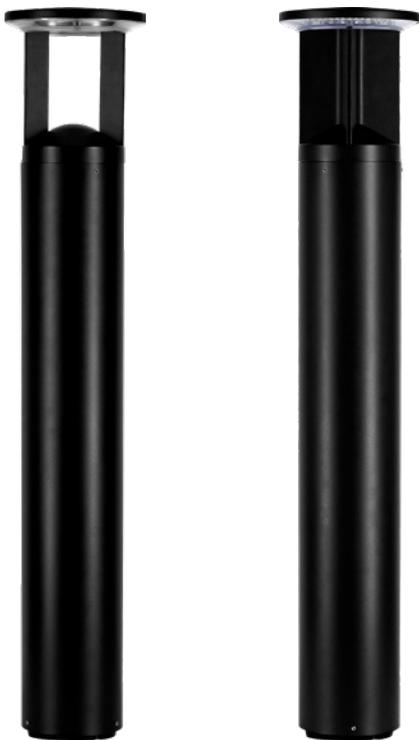
## DUAL SELECTABLE

## BOLLARD

### LEDVANCE LUMINAIRE SPECIFICATION DATA

Catalog #	Comments
Project	
Type	
Prepared by	

### PERFORMANCE CLASS™



### APPLICATION

The LEDVANCE BOLLARD luminaires are ideal for walkways, parking lots, gardens and outdoor areas. Offered in two versions: full 360° illumination pattern and, as a first of its kind, with field selectable illumination zones. Not only does the LEDVANCE BOLLARD offer wattage and CCT selectability, it also features zone selectability. Use this bollard along any pathway and choose between 90, 180, 270 and 360 illumination patterns right in the field! True application flexibility!

### BENEFITS & FEATURES

- Up to 109 LPW
- Selectable color temperature: 3000K, 4000K, or 5000K
- CRI>80
- Selectable wattage and lumens: 16/20/24W | 1800/2200/2650
- DLC 5.1 Standard Listing assures high energy efficiency and qualifies this product for utility rebates
- Integrated Photocell
- Full Zone or Selectable Zone (90/180/270/360°) distribution patterns



**ELECTRICAL**

- 120-347VAC
- Power Factor > 0.9
- THD < 20%
- 0-10V Dimmable
- 10kV surge protection

**RATED LIFE**

- 100,000 hours (L<sub>70</sub>) @ 25°C

**OPERATING TEMPERATURE**

- -40°F to +122°F (-40°C to +50°C)

**CERTIFICATIONS & LISTINGS**

- cULus listed to UL1598 standards
- RoHs
- FCC
- IP65, Wet location rated
- DLC Standard (selected models)

**WARRANTY**

- 5 year
- NLB Trusted Warranty Program

**INSTALLATION**

- Ground mount

**ORDERING GUIDE**

BOLLARD	2A	SXXX	UNH	D	8	SCX	RX	X	X	X
PRODUCT NAME	GENERATION	WATTAGE	VOLTAGE	DIMMING	CRI	COLOR TEMPERATURE	SIZE	DISTRIBUTION	COLOR/FINISH	OPTIONS
BOLLARD = Bollard	2A = Generation 2A	S024 = 16/20/24W	UNH = 120-347V	D = 0-10V Dimming	80 = >80 CRI	SC2 = 3000/ 4000/5000K	R6 = Round 6"	FZ = Full Zone SZ = Selectable Zone	BZ = Bronze BL = Black WH = White	P = Photocell E = Emergency

**ORDERING INFORMATION**

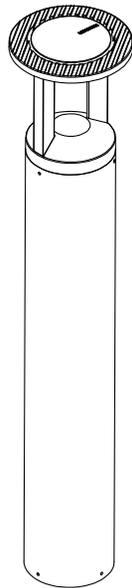
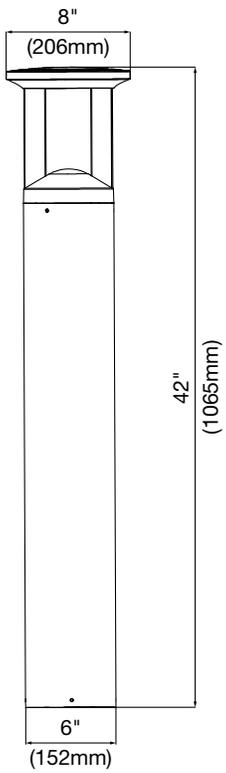
ITEM #	ORDERING ABBREVIATION	WATTAGE (W)	INPUT VOLTAGE (V)	DIM. (V)	CRI	COLOR TEMP (CCT)	SIZE Ø (IN)	DISTR.	TOTAL FIXTURE (LM)	DLC	OPTIONS	PTO*
63737	BOLLARD2AS024UNHD8SC2R6FZBZP	16/20/24	120-347	0-10	>80	3000/4000 /5000K	6	Full Zone	1800/2200 /2650	5.1 STD	Photocell	–
63738	BOLLARD2AS024UNHD8SC2R6FZBLP	16/20/24	120-347	0-10	>80	3000/4000 /5000K	6	Full Zone	1800/2200 /2650	5.1 STD	Photocell	–
63739	BOLLARD2AS024UNHD8SC2R6FZWHP	16/20/24	120-347	0-10	>80	3000/4000 /5000K	6	Full Zone	1800/2200 /2650	5.1 STD	Photocell	–
63740	BOLLARD2AS024UNHD8SC2R6SZBZP	16/20/24	120-347	0-10	>80	3000/4000 /5000K	6	Selectable Zone	1550/1900 /2250	–	Photocell	–
63741	BOLLARD2AS024UNHD8SC2R6SZBLP	16/20/24	120-347	0-10	>80	3000/4000 /5000K	6	Selectable Zone	1550/1900 /2250	–	Photocell	–
63742	BOLLARD2AS024UNHD8SC2R6SZWHP	16/20/24	120-347	0-10	>80	3000/4000 /5000K	6	Selectable Zone	1800/2200 /2650	5.1 STD	Photocell	–
63872	BOLLARD2AS024UNHD8SC2R6FZBZPE	16/20/24	120-347	0-10	>80	3000/4000 /5000K	6	Full Zone	1800/2200 /2650	5.1 STD	Photocell, Emergency	✓
63873	BOLLARD2AS024UNHD8SC2R6FZBLPE	16/20/24	120-347	0-10	>80	3000/4000 /5000K	6	Full Zone	1800/2200 /2650	5.1 STD	Photocell, Emergency	✓
63874	BOLLARD2AS024UNHD8SC2R6FZWHPPE	16/20/24	120-347	0-10	>80	3000/4000 /5000K	6	Full Zone	1800/2200 /2650	5.1 STD	Photocell, Emergency	✓
63875	BOLLARD2AS024UNHD8SC2R6SZBZPE	16/20/24	120-347	0-10	>80	3000/4000 /5000K	6	Selectable Zone	1550/1900 /2250	–	Photocell, Emergency	✓
63876	BOLLARD2AS024UNHD8SC2R6SZBLPE	16/20/24	120-347	0-10	>80	3000/4000 /5000K	6	Selectable Zone	1550/1900 /2250	–	Photocell, Emergency	✓
63877	BOLLARD2AS024UNHD8SC2R6SZWHPPE	16/20/24	120-347	0-10	>80	3000/4000 /5000K	6	Selectable Zone	1800/2200 /2650	5.1 STD	Photocell, Emergency	✓

\*Purchase to Order

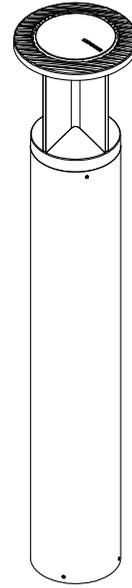
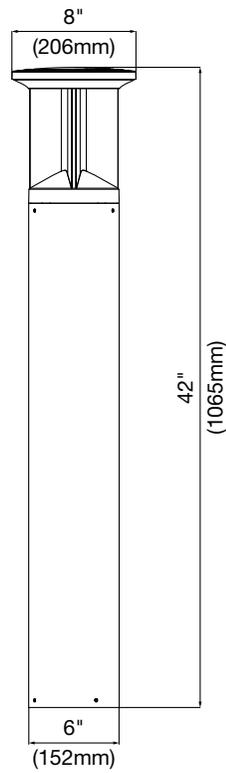
## PHYSICAL INFORMATION

LUMINAIRE DESCRIPTION	DIAMETER IN (MM)	HEIGHT IN (MM)	WEIGHT LB (KG)
24W	top: 8 (206) base: 6 (152)	42 (1065)	12 (5.44)

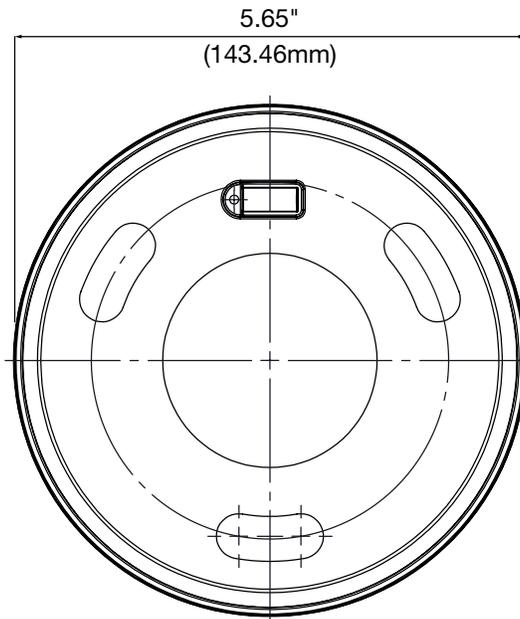
### FULL ZONE



### SELECTABLE ZONE



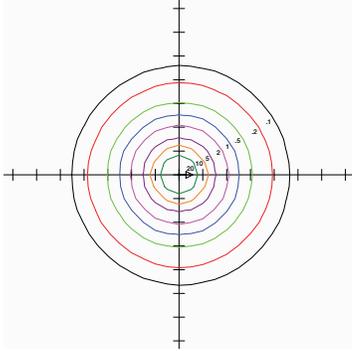
## ANCHOR BOLT PATTERN



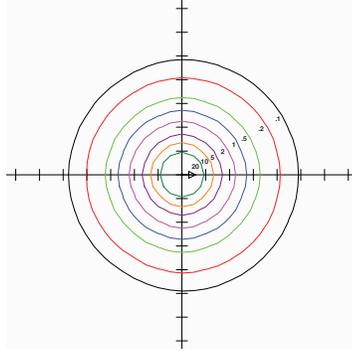
# PHOTOMETRIC INFORMATION

## HORIZONTAL ISO FOOT-CANDLE PLOT

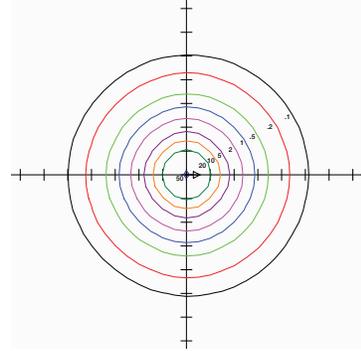
16W mounted at 3.5 feet, full zone



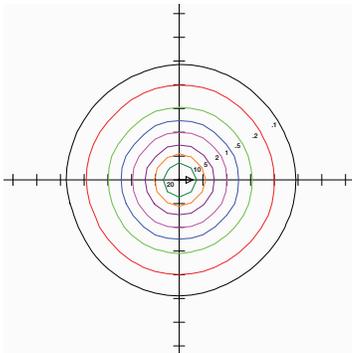
20W mounted at 3.5 feet, full zone



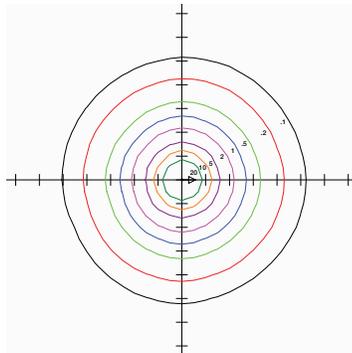
24W mounted at 3.5 feet, full zone



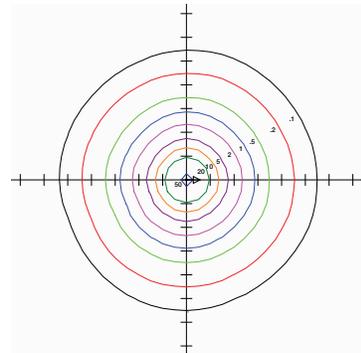
16W mounted at 3.5 feet, selectable zone



20W mounted at 3.5 feet, selectable zone



24W mounted at 3.5 feet, selectable zone



## FUNCTIONAL LIGHTING – SELECTABLE ZONE LIGHTING



QUARTER PATTERN



HALF PATTERN



THREE QUARTERS PATTERN



FULL PATTERN





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