

TUESDAY WORK SESSION AGENDA
August 26, 2025
Courthouse Conference Room

THE LOCATION OF THIS MEETING IS ADA ACCESSIBLE. PLEASE ADVISE THE BOARD OF COMMISSIONERS (503-623-8173) AT LEAST 24 HOURS IN ADVANCE IF YOU NEED SPECIAL ACCOMMODATIONS TO ATTEND OR TO PARTICIPATE IN THE MEETING VIRTUALLY.

**Approximate
Time**

AGENDA

- | | |
|-----------|--|
| 9:00 a.m. | 1. CALL TO ORDER – PLEDGE OF ALLEGIANCE |
| | 2. COMMENTS (for items not on this agenda and limited to 3 minutes. We encourage all community members to engage with public comments to the Board of Commissioners. However, out of respect for our audience and a general sense of decorum please refrain from vulgar, threatening or inappropriate language.) |
| | 3. APPROVAL OF THE AGENDA |
| | 4. APPROVE MINUTES OF August 19, 2025 |
| | 5. APPROVE CONSENT CALENDAR |
| | 6. FLY SALEM – Brent DeHart |
| | 7. NON-LISTED ITEMS (Pursuant to ORS 192.640) |

THE BOARD OF COMMISSIONERS WILL MEET IN EXECUTIVE SESSION

PURSUANT TO ORS 192.660 (2)(h) To consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed.

ADJOURNMENT

CONSENT CALENDAR

- a) Polk County Contract No. 25-152, ODHS
(Rosana Warren, Developmental Disabilities)
- b) Polk County Contract No. 25-153, Oregon Health Authority
(Rosana Warren, Behavioral Health)
- c) Polk County Monthly Treasurer's Report
(Steve Milligan, Treasurer)

Regular meetings of the Board of Commissioners are held on Tuesday and Wednesday each week. The meetings are held in the Board of Commissioners' conference room, 850 Main Street, Dallas, Oregon. Each meeting begins at 9:00 a.m., and is conducted according to a prepared agenda that lists the principal subjects anticipated to be considered. Pursuant to ORS 192.640, the Board of Commissioners may consider and take action on subjects that are not listed on the agenda. The Board also holds a department staff meeting at 9:00 a.m. on Every Monday in the Commissioners Conference Room at 850 main Street, Oregon.

APPEARANCE OF INTERESTED CITIZENS

The Board sets aside a time at each regular meeting for comment by the public on subjects not appearing on the Agenda. Individuals may come forward and make any statement they wish, but not to exceed three (3) minutes in length, except as is required to give concise answers to questions from Board members. If the subject will require a lengthier presentation, or merits inclusion as an item on the Agenda of a future meeting, the Board may schedule it accordingly.

POLK COUNTY BOARD OF COMMISSIONERS
TUESDAY MEETING MINUTES
August 19, 2025

1. At 9:00 a.m., Commissioner Pope declared the Tuesday meeting of the Polk County Board of Commissioners in session and led the Board and attending audience in the Pledge of Allegiance. Commissioner Mordhorst was present and Commissioner Gordon was absent.

2. COMMENTS (for items not on this agenda):

None.

3. AGENDA: **COMMISSIONER MORDHORST MOVED, COMMISSIONER POPE
SECONDED TO APPROVE THE AGENDA**

**BOTH VOTED YES.
MOTION PASSED BY VOTE OF THE QUORUM.**

4. MINUTES: **COMMISSIONER MORDHORST MOVED, COMMISSIONER GORDON
SECONDED TO APPROVE THE MINUTES OF August 12, 2025**

**BOTH VOTED YES.
MOTION PASSED BY VOTE OF THE QUORUM.**

5. SEDCOR UPDATE:

Alex Paraskevas & Erik Andersson, SEDCOR, were both present to give an update to the Board. Mr. Paraskevas went over a slide show presentation that showcased business retention, expansion, & targeting recruitment, Housing Summit (April 2025), innovation & entrepreneurship, events and trends. Mr. Andersson went over an agreement between Yamasa and the Oregon Wheat League. He stated that they made the connection with Yamasa and Rep. Anna Scharf was able to present on behalf of the Oregon Wheat League. Next, Mr. Andersson talked about Freres Engineered Wood and Project Gridline/Data Centers. Mr. Paraskevas shared the success from Crystal Creek Dairy Service, also known as, Dreamies Creamery and how they just opened up their second location in Downtown Salem. Mr. Andersson went over a process they have started to gain more workforce housing and talked about how they are working towards that goal. Mr. Andersson talked about industrial lands and Commissioner Pope wanted to talk about a property here in Dallas that is about 65 acres. Commissioner Pope asked if there is any real sense that people are looking at this property and Mr. Andersson said that there are two offers on the Forest River site, but he is not sure about Marquee. Commissioner Mordhorst asked them to talk about the McGilcrest Road project and Mr. Andersson responded to his request. Mr. Paraskevas talked about AgLaunch Field trials and explained why they are passionate about their work model. Commissioner Pope wanted to make sure that SEDCOR plans to meet with the new NWREC Director and Mr. Paraskevas said they are meeting in 2 weeks. Commissioner Pope said it can't happen soon enough and shared how he would like to see them work together. Commissioner Mordhorst shared how impressed he was with that new director as well. Commissioner Mordhorst asked them to talk about the impacts or retention issues that they have seen with the tax increases in Oregon and Mr. Andersson answered his question. Mr. Paraskevas went over upcoming events and he names which events he would love to see the Commissioners attend.

6. NON-LISTED ITEMS - (Pursuant to ORS 192.640, the Board of Commissioners considered the below identified non-listed items.)

None.

Commissioner Pope adjourned the meeting at 9:54 a.m.

Minutes: Nicole Pineda
Approved: August 26, 2025



CONTRACT REVIEW SHEET

Staff Contact: Rosana Warren Rivera Phone Number (Ext): 2550
Department: HS: Developmental Disabilities Consent Calendar Date: August 27, 2025
Contractor Name: Oregon Department of Human Services
Address: 500 Summer St NE, E-09
City, State, Zip: Salem, OR 97301
Effective Dates - From: July 1, 2025 Through: June 30, 2027
Contract Amount: \$11,445,134.00

Background:

The County receives funds from the Department of Human Services to provide Developmental Disability services to residents of the County by way of a grant. This contract is the initial award from the State. The grant award may be modified from time-to-time throughout the fiscal year to reflect changes to funds and/or programs that are made a part of the grant.

Discussion:

This Agreement provides the next biennium financing of Community Developmental Disabilities Services as anticipated with a net overall award increase in the amount of \$2,795,134 for a total award amount of \$11,445,134. This funding allows the increasing of FTE to support program growth.

Fiscal Impact:

The total amount of this agreement is \$5,722,567 per the fiscal years 2026 and 2027. Though an increase was expected, the budget presented was based on funding from the prior year as the State had not shared the final numbers until this contract was issued.

Recommendation:

It is recommended that Polk County sign Intergovernmental Agreement 047147 with the Oregon Department of Human Services.

Copies of signed contract should be sent to the following:

Name: Rosana Warren Rivera E-mail: hs.contracts@co.polk.or.us
Name: _____ E-mail: _____



Grant Agreement Number PO-10000-00047147
eXPRS Number 157838

STATE OF OREGON
INTERGOVERNMENTAL GRANT AGREEMENT

You can get this document in other languages, large print, braille, or a format you prefer free of charge. Contact the Agreement Administrator at the contact information found below. We accept all relay calls.

This Agreement is between the State of Oregon, acting by and through its Oregon Department of Human Services, hereinafter referred to as “ODHS,” and

Polk County
182 SW Academy, Rm. 204
Dallas, OR, 97338
Attention: Dr. Noelle Carroll or Amanda Stephens
Telephone: (503) 831-5969
E-mail address: carroll.noelle@co.polk.or.us or stephens.amanda@co.polk.or.us

hereinafter referred to as “**Recipient**”, “**County**” or “**CDDP**”

The program to be supported under this Agreement relates principally to the ODHS’

Office of Developmental Disabilities Services
500 Summer Street NE, E09
Salem, Oregon 97301
Agreement Administrator: Heather Smith or delegate
Telephone: (503)877-0635
E-mail address: heather.m.smith@odhs.oregon.gov

1. Effective Date and Duration.

This Agreement shall become effective on the last date all required signatures have been obtained. County's performance of the program described in Exhibit B may start on **July 1, 2025**, shall be governed by the terms and conditions herein, and for such expenses incurred by County may be reimbursed once the Agreement is effective in accordance with the schedule of payments in Exhibit B. Unless extended or terminated earlier in accordance with its terms, this Agreement shall expire on **June 30, 2027**. Agreement termination shall not extinguish or prejudice ODHS' right to enforce this Agreement with respect to any default by County that has not been cured.

2. Agreement Documents.

a. This Agreement consists of this document and includes the following listed exhibits which are incorporated into this Agreement:

- (1) Exhibit A: Definitions
- (2) Exhibit B, Part 1: Operations and Administration Terms and Conditions
- (3) Exhibit B, Part 2: Service Element Standards and Procedures
- (4) Exhibit B, Part 3: Financial Terms and Conditions
- (5) Exhibit C: Special Terms and Conditions
- (6) Exhibit D: General Terms and Conditions
- (7) Exhibit E: Standard Terms and Conditions
- (8) Exhibit F: Federal Terms and Conditions
- (9) Exhibit G, Part 1: Required Subcontractor Provisions
- (10) Exhibit G, Part 2: Subtractor Insurance
- (11) Exhibit H, Part 1: Privacy and Security Agreement
- (12) Exhibit H, Part 2: Third Party Information System Access Request
- (13) Attachment #1: Days and Hours of Operation
- (14) Attachment #2: Disclosures Report
- (15) Attachment #3: ODDS Case Management Entity FTE Survey

There are no other Agreement documents unless specifically referenced and incorporated into this Agreement.

b. This Agreement and the documents listed in Section 2., “Agreement Documents”, Subsection a. above, shall be in the following descending order of precedence:

- (1) This Agreement without Exhibits
- (2) Exhibit F: Federal Terms and Conditions
- (3) Exhibit H, Part 1: Privacy and Security Agreement
- (4) Exhibit H, Part 2: Third Party Information System Access Request
- (5) Exhibit E: Standard Terms and Conditions
- (6) Exhibit A: Definitions
- (7) Exhibit B, Part 1: Operations and Administration Terms and Conditions
- (8) Exhibit B, Part 2: Service Element Standards and Procedures
- (9) Exhibit B, Part 3: Financial Terms and Conditions
- (10) Exhibit C: Special Terms and Conditions
- (11) Exhibit D: General Terms and Conditions
- (12) Exhibit G, Part 1: Required Subcontractor Provisions
- (13) Exhibit G, Part 2: Subtractor Insurance

3. Grant Disbursement Generally.

- a.** Payments to County shall be subject to ORS 293.462 and shall be made in accordance with the payment schedule and requirements in Exhibit B Part 3, “Financial Terms and Conditions.”
- b.** All funds paid to County under this Agreement are subject to recovery as set forth in Exhibit B, Part 3.

4. Subrecipient Determination. In accordance with the State Controller’s Oregon Accounting Manual, policy 30.40.00.104, ODHS’ determination is that:

☐ County is a subrecipient ☒ Not applicable

Assistance Listings number(s) of federal funds to be paid through this Agreement: 93.778

5. **County Information and Certification.**

a. **County Information.** County shall provide the information set forth below.

PLEASE PRINT OR TYPE THE FOLLOWING INFORMATION

County Name (exactly as filed with the IRS): Polk County

Street address: 850 Main Street

City, state, zip code: Dallas, OR 97338

Email address: hs.contracts@co.polk.or.us

Telephone: (503) 623-9289 **Fax:** (503) 831-1726

County Proof of Insurance. County shall provide the following information upon submission of the signed Agreement. All insurance listed herein must be in effect prior to Agreement execution.

Workers' Compensation Insurance Company: SAIF

Policy #: 100034815 **Expiration Date:** 07/01/2026

b. **Certification.** Without limiting the generality of the foregoing, by signature on this Agreement, the undersigned hereby certifies under penalty of perjury that:

- (1) County acknowledges that the Oregon False Claims Act, ORS 180.750 to 180.785, applies to any "claim" (as defined by ORS 180.750) that is made by (or caused by) the County and that pertains to this Agreement or to the project for which the grant activities are being performed. County certifies that no claim described in the previous sentence is or will be a "false claim" (as defined by ORS 180.750) or an act prohibited by ORS 180.755. The Oregon Attorney General may enforce the liabilities and penalties provided by the Oregon False Claims Act against the County, in addition to any remedies that may be available to ODHS under this Agreement;
- (2) The information shown in Section 5.a. "County Information", is County's true, accurate and correct information;
- (3) To the best of the undersigned's knowledge, County has not discriminated against and will not discriminate against minority, women or emerging small business enterprises certified under ORS 200.055 in obtaining any required subcontracts;
- (4) County and County's employees and agents are not included on the list titled "Specially Designated Nationals" maintained by the Office of Foreign Assets Control of the United States Department of the Treasury and currently found at: <https://www.treasury.gov/resource-center/sanctions/SDN-List/Pages/default.aspx>;

- (5) County is not listed on the non-procurement portion of the General Service Administration's "List of Parties Excluded from Federal procurement or Non-procurement Programs" found at:
<https://www.sam.gov/SAM>;
- (6) County is not subject to backup withholding because:
 - (a) County is exempt from backup withholding;
 - (b) County has not been notified by the IRS that County is subject to backup withholding as a result of a failure to report all interest or dividends; or
 - (c) The IRS has notified County that County is no longer subject to backup withholding.
- (7) County's Federal Employer Identification Number (FEIN) or Social Security Number (SSN) provided to ODHS is true and accurate. If this information changes, County is required to provide ODHS with the new FEIN or SSN within 10 days.

COUNTY, BY EXECUTION OF THIS AGREEMENT, HEREBY ACKNOWLEDGES THAT COUNTY HAS READ THIS AGREEMENT, UNDERSTANDS IT, AND AGREES TO BE BOUND BY ITS TERMS AND CONDITIONS.

- 6. Signatures.** This Agreement and any subsequent amendments may be executed in several counterparts, all of which when taken together shall constitute one agreement binding on all parties, notwithstanding that all parties are not signatories to the same counterpart. Each copy of the Agreement and any amendments so executed shall constitute an original.

Polk County

By:

_____	Craig Pope
Authorized Signature	Printed Name
Chair, Board of Commissioners	_____
Title	Date

State of Oregon, acting by and through its Oregon Department of Human Services

By:

_____	_____
Authorized Signature	Printed Name
_____	_____
Title	Date

Approved for Legal Sufficiency:

Approved via email by	Devon Thorson	08/14/2025
Oregon Department of Justice		Date



CONTRACT REVIEW SHEET

Staff Contact: Rosana Warren Rivera Phone Number (Ext): 2550
Department: Health Services: Behavioral Health Consent Calendar Date: August 27, 2025
Contractor Name: Oregon Health Authority
Address: 635 Capitol St NE Suite 350
City, State, Zip: Salem, OR 97301
Effective Dates - From: July 01, 2025 Through: December 31, 2025
Contract Amount: \$0

Background:

The County provides PSRB Behavioral Health Services "Monitoring, Security and Supervision Services for Individuals Under the Jurisdiction of the Adult and Juvenile Panels of the Psychiatric Security Review Board". Per statutory authority the State of Oregon provides tort liability coverage for the services performed by Polk County. This is Amendment 1 to IGA 180834 (No. 23-157).

Discussion:

This Amendment extends the current Agreement to 12/31/25 to align with the CFAA extension schedule and provides Tort Liability coverage for PSRB services for the next 6 months, as expected. No other changes noted.

Fiscal Impact:

This is a no cost Amendment to the county to receive Tort Liability coverage from the State.

Recommendation:

It is recommended that Polk County sign Amendment 1 to IGA 180834 with the Oregon Health Authority.

Copies of signed contract should be sent to the following:

Name: Rosana Warren Rivera E-mail: hs.contracts@co.polk.or.us
Name: _____ E-mail: _____



Agreement Number **180834**
OregonBuys Number **PO-44300-00023566**

**AMENDMENT TO INTERGOVERNMENTAL AGREEMENT
TORT LIABILITY COVERAGE AS A PROVIDER FOR
PSYCHIATRIC SECURITY REVIEW BOARD**

You can get this document in other languages, large print, braille, or a format you prefer free of charge. Contact the Agreement Administrator at the contact information found on page one of the original Agreement, as amended. We accept all relay calls.

This is amendment number **01** to Agreement Number **180834/PO-44300-00023566** between the State of Oregon, acting by and through its Oregon Health Authority, hereinafter referred to as “OHA,” and **Polk County** hereinafter referred to as “County”.

1. This amendment shall become effective on the last date all required signatures in Section 3., below have been obtained.
2. The Agreement is hereby amended as follows:
 - a. **Section 1., “Term” only** to read as follows: language to be deleted or replaced is ~~struck through~~; new language is **underlined and bold**.
 1. **Term.** This Agreement shall become effective on July 1, 2023, regardless of the date it was actually signed by every party. Unless otherwise terminated or extended, this Agreement expires on ~~June 30~~**December 31**, 2025 or when the Financial Assistance Agreement (FAA) between OHA and County during July 1, 2023 through ~~June 30~~**December 31**, 2025 is terminated, whichever occurs earlier.
 - b. **Section 3., “Indemnity by State” only** to read as follows: language to be deleted or replaced is ~~struck through~~; new language is **underlined and bold**.
3. **Indemnity by State.**

From funds available in that portion of the Insurance Fund dedicated for state insurance programs, the state of Oregon, acting by and through DAS, and subject to ORS 278.120(1) and rules and policies adapted by DAS in administration of the state’s insurance and risk management activities, shall defend and indemnify county or private community care provider and its employees, but only up to the limits for tort claims specified in ORS 30.271 and 30.273 (including the costs of defense; defense cost is inside the limit, not in addition to the limit), for damages and costs of claims for torts committed or alleged to have been committed by county, private community care provider or its employees in the course of county’s or private community care provider’s delivery of professional services under this agreement. Subject to ORS 278.120(1), the monetary limits stated

above, and rules and policies adapted by DAS in administration of the state's insurance and risk management activities, county or private community care provider and its employees are entitled to the same defense and indemnification that qualifying agents of OHA would receive under 30.260 to 30.300. However, none of the terms of this agreement are intended to – and none do – make county, private community care provider or its employees the agents or employees of OHA, DAS, or the state of Oregon generally. County or private community care provider remains liable for any damages, including the cost of defense, in excess of this Indemnity.

All private community care providers must maintain the private community care provider's own insurance in the amount required by Exhibit J, Provider Insurance Requirements, from the County's Financial Assistance Agreement (FAA). Provider must maintain the certificate of insurance and provide it to DAS Risk upon request. The County or private community care provider must immediately notify DAS Risk Management if a claim is reported to them. They must provide a copy of the notice or lawsuit immediately upon receiving. The above information should be sent to:

Department of Administrative Services
Attn: Risk Management / EGS
P.O. Box 12009
Salem, OR 97309-0009

Website: www.oregon.gov/das/risk/pages/index.aspx

Email: Risk.Management@DAS.Oregon.gov

FAX: 503-373-7337

If questions: 503-373-7475

IN WITNESS WHEREOF, the parties hereto have executed this amendment as of the dates set forth below their respective signatures.

3. Signatures:

Polk County

By:

Authorized Signature

Title

Date

State of Oregon acting by and through its Oregon Health Authority

By:

Authorized Signature

Title

Date

Approved by: Director, OHA Health Systems Division

By:

Authorized Signature

Title

Date

Approved for Legal Sufficiency:

Not Required per OAR 137-045-0030(1)(b)

Oregon Department of Justice

Date

Approved by the Department of Administrative Services:

By:

Approved by Shelly Hoffman, Risk Manager, Department of Administrative Services, on April 25, 2025;
letter in contract file

POLK COUNTY FINANCE REPORT (CASH BASIS)

For the Month Ended July 2025, 2025

FUND	ACCT #	BALANCE 7/1/2025	RECEIPTS	TRANSFERS IN	DISBURSEMENTS	TRANSFERS OUT	BALANCE 7/31/2025
General Fund	100	5,620,112.65	9,462,902.87		10,441,137.99		4,641,877.53
Building Inspection	110	156,266.68	147,018.49		171,399.77		131,885.40
P.O.I.N.T.	120	0.00	0.00		0.00		0.00
C.A.M.I.	140	10,098.05	2,197.54		26,565.02		(14,269.43)
Domestic Mediation	160	101,915.89	0.00		11,428.00		90,487.89
Court Security	180	104,095.28	907.97		3,960.67		101,042.58
Public Works	210	3,637,939.39	942,918.58		918,943.65		3,661,914.32
Public Land Corner	215	36,188.57	8,445.50		8,403.67		36,230.40
Doaks Ferry Rd/Hwy 22 & 51	216	0.00	0.00		0.00		0.00
Public Works Complex Construction	219	(33,827.26)	0.00		1,291.67		(35,118.93)
Dog Control	220	(29,080.69)	21,396.74		36,935.68		(44,619.63)
Marine Patrol	225	(6,381.85)	2,493.08		2,675.13		(6,563.90)
Law Library	230	7,934.61	0.00		8,094.23		(159.62)
Health Services	232	851,964.02	1,530,044.89		1,238,589.85		1,143,419.06
Public Health	235	111,532.06	413,277.16		449,520.91		75,288.31
Behavioral Health	240	10,567,670.80	3,150,449.43		4,872,109.78		8,846,010.45
Juvenile	245	(153,273.44)	148,385.73		174,165.27		(179,052.98)
Veterans' Services	254	(42,979.25)	52,328.51		60,187.16		(50,837.90)
Fair	260	(333,429.49)	114,092.64		161,629.87		(380,966.72)
County School	270	0.01	0.00		0.00		0.01
Economic Development	280	487,815.10	110,217.98		33,613.86		564,419.22
American Rescue Plan	290	326,847.34	0.00		109,578.59		217,268.75
Coordinated Housing	295	677,339.83	5,025.85		23,664.51		658,701.17
Household Hazardous Waste	300	69,847.98	13,060.99		5,595.41		77,313.56
Building Improvement	310	(116,664.12)	0.00		10,492.85		(127,156.97)
Debt Service	410	0.00	0.00		0.00		0.00
Polk Extension Serv District	500	137,006.03	0.00		138,107.65		(1,101.62)
Management Services	610	867,395.68	1,328,252.71		1,442,135.30		753,513.09
PERS Reserve	615	1,639,048.32	29,920.25		1,666.67		1,667,301.90
Insurance	620	(396,280.45)	100,272.08		876,751.36		(1,172,759.73)
TOTAL COUNTY FUNDS		24,299,101.74	17,583,608.99	0.00	21,228,644.52	0.00	20,654,066.21
TRUST FUNDS							
		0.00	0.00		0.00		0.00
Marriage Trust	A122	0.00	960.00		0.00		960.00
Oregon Land Info System	A125	2,731.68	944.00		2,724.50		951.18
A&T Housing Trust	A127	143,956.93	53,880.00		143,581.05		54,255.88
POINT Forfeiture Trust	A137	0.00	0.00		0.00		0.00
Comcast Potential Refund Credits	A138	0.00	0.00		0.00		0.00
Miscellaneous Trust	A139	93,000.00	0.00		0.00		93,000.00
Sheriff's Sales - RPPS	A140	7,475.91	0.00		0.00		7,475.91
Evidence & Unclaimed (Sheriff)	A141	86,297.96	0.00		0.00		86,297.96
Assessor-MS Fees	A150	110.00	340.00		340.00		110.00
Training	A151	10,393.47	0.00		0.00		10,393.47
Unsegregated Tax	A220	0.00	683,589.90		22,501.51		661,088.39
Unsegregated Tax Interest	A221	1,726.22	0.00		0.00		1,726.22
Assessment & Taxation	A224	79,045.32	43,187.96		79,510.25		42,723.03
Estimated Collections	A225	78,179.26	45,613.84		0.00		123,793.10
DA Pre-forfeiture Trust	A421	2,175.54	0.00		0.00		2,175.54
Victim Assistance Fund	A422	44.24	0.00		0.00		44.24
Forfeiture Dispersal Trust	A432	0.00	0.00		0.00		0.00
Pre-Forfeiture Trust	A433	1,022.00	0.00		0.00		1,022.00
Inmate Trust	A437	112,159.74	33,318.79		29,194.58		116,283.95
Sheriff's Trust (Shop with Sheriff)	A450	7,049.36	0.00		0.00		7,049.36
EM Radio Maintenance Contingency	A455	144,947.39	12,550.00		0.00		157,497.39
Foreclosure Land Sales	A811	32,857.57	0.00		0.00		32,857.57
No Dept Code (YE Accrual)		0.00					0.00
TOTAL TRUST FUNDS		803,172.59	874,384.49	0.00	277,851.89	0.00	1,399,705.19
TOTAL COUNTY & TRUST FUNDS		25,102,274.33	18,457,993.48	0.00	21,506,496.41	0.00	22,053,771.40
FUND TAX DISTRICTS	ACCT #	BALANCE 7/1/2025	RECEIPTS	TRANSFERS IN	DISBURSEMENTS	TRANSFERS OUT	BALANCE 7/31/2025
Polk County Tax	T101	0.00			0.00		0.00
Chemeketa	T111/112	44,640.48			44,640.48		0.00
Willamette Regional ESD	T121	13,734.91			13,734.91		0.00
Yamhill ESD	T141						0.00
Linn-Benton ESD	T151	12.21			12.21		0.00
City of Dallas	T201/204	38,521.06			38,521.06		0.00
City of Independence	T211/212	25,569.42			25,569.42		0.00

City of Monmouth	T221	20,886.73			20,886.73		0.00
City of Falls City	T231/232	1,279.99			1,279.99		0.00
City of Salem	T241	126,552.93			126,552.93		0.00
City of Willamina	T251	1,120.68			1,120.68		0.00
Amity Fire	T301	942.32			942.32		0.00
Spring Valley Fire	T311	502.02			502.02		0.00
Dayton Fire	T321	316.48			316.48		0.00
Salem Suburban Fire	T331	2,680.15			2,680.15		0.00
Sheridan Fire	T341	1,566.60			1,566.60		0.00
Polk Fire District #1	T351	22,495.59			22,495.59		0.00
Southwest Rural Fire	T361	10,528.30			10,528.30		0.00
West Valley Fire	T371	2,670.30			2,670.30		0.00
Hoskins Fire	T381	68.90			68.90		0.00
Dallas Cemetery	T401	639.94			639.94		0.00
Fircrest Cemetery	T411	227.14			227.14		0.00
Hilltop Cemetery	T421	470.59			470.59		0.00
Pedee Cemetery	T431	44.72			44.72		0.00
Polk Soil & Water Conservation	T505	2,292.06			2,292.06		0.00
Ash Creek Irrigation	T511	373.74			373.74		0.00
Eola Light	T521	35.65			35.65		0.00
Fire Patrol	T531/541	3,573.90			3,573.90		0.00
Mobile Home Ombudsman Fee	T551	92.23			92.23		0.00
Dallas School Dist #2	T601	84,589.74			84,589.74		0.00
Central School #13J	T611	75,962.00			75,962.00		0.00
Sheridan School Dist. #14J	T621	1,344.21			1,344.21		0.00
Perrydale School Dist. #21	T631	5,118.95			5,118.95		0.00
Philomath School #28J	T641	337.03			337.03		0.00
Salem School Dist. #24	T651	137,192.73			137,192.73		0.00
Willamina School #44J	T661	8,033.75			8,033.75		0.00
Amity School Dist. #45J	T671	3,700.00			3,700.00		0.00
Falls City School #57	T681	3,782.24			3,782.24		0.00
Salem Mass Transit	T701	12,520.01			12,520.01		0.00
Polk Extension Service District	T721	0.00					0.00
TOTAL TAX DISTRICTS		654,419.70	0.00	0.00	654,419.70	0.00	0.00
TOTALS		25,756,694.03	18,457,993.48	0.00	22,160,916.11	0.00	22,053,771.40

Cash and Investment Report - July 31, 2025

BANK ACCOUNT	BALANCE
Operating Accounts:	
Citizens Bank (1011)	1,228,563.60
Bank of America (payroll) (1010)	2,875.00
Bank of America	
West Coast Bank	
Sterling Savings Bank	
Investments:	
Local Government Investment Pool (1070)	19,605,001.11
Other Accounts and Cash:	
Local Government Investment Pool-ODOT reserve	
Local Government Investment Pool-PRC Trust (Comcast)	
US Bank - bond account (acct 1029)	(1.20)
Citizens Bank (Inmate account 1025)	116,159.90
Citizens Bank (online tax collection 1028)	86,138.89
Citizens Bank (POINT account 1024)	
Citizens Bank (ADP payroll account 1033)	978,734.10
Cash on Hand (1280)	34,575.00
Petty Cash Funds (1290 & 1291)	1,725.00
TOTAL CASH - July 31, 2025	22,053,771.40

Should be Zero:

Cash Difference	-	Yes!
Transfers in/Transfers Out	-	Yes!

Yes!

Nope!