



HRA Board Meeting Agenda  
September 14, 2021  
6:30 PM

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Chair Person: Robert Duncan  
Vice Chair Person: Mike Caughey  
Members: Kimberly Downey, Robert Boese, Adam Keaton, Randy Klemm, and Charlotte Thomas  
Meeting Location: Harrisburg Municipal Center at 354 Smith St

**PUBLIC NOTICES:**

1. *This meeting is open to the public and will be tape-recorded.*
2. *Copies of the Staff Reports or other written documents relating to each item on the agenda are on file in the office of the City Recorder and are available for public inspection.*
3. *The City Hall Council Chambers are handicapped accessible. Persons with disabilities wishing accommodations, including assisted listening devices and sign language assistance are requested to contact City Hall at 541-995-6655, at least 48 hours prior to the meeting date. If a meeting is held with less than 48 hours' notice, reasonable effort shall be made to have an interpreter present. The requirement for an interpreter does not apply to an emergency meeting. ORS 192.630(5)*
4. *Persons contacting the City for information requiring accessibility for deaf, hard of hearing, or speech-impaired persons, can use TTY 711; call 1-800-735-1232, or for Spanish voice TTY, call 1-800-735-3896.*
5. *The City of Harrisburg does not discriminate against individuals with disabilities, and is an equal opportunity provider.*
6. *For information regarding items of discussion on this agenda, please contact City Recorder Lori Ross at 541-995-6655*
7. *Meetings are held in a room that is disinfected. At this time, masks are required and the City asks anyone running a fever, having an active cough or respiratory difficulties, not to attend this meeting.*

**CALL TO ORDER AND ROLL CALL BY CHAIR PERSON ROBERT DUNCAN**

**CONCERNED CITIZEN(S) IN THE AUDIENCE.** (Please limit presentation to two minutes per issue.)

**APPROVAL OF MINUTES**

- 1. MOTION TO APPROVE THE MINUTES OF JUNE 22, 2021**

**NEW BUSINESS**

- 2. THE MATTER OF DISCUSSING THE HARRISBURG REDEVELOPMENT AGENCY FISCAL YEAR 2019-2020 AUDIT REPORT WITH THE AUDITOR, STEVE TUCHSCHERER**

**STAFF REPORT:**

Exhibit A: HRA FY 2019-2020 Audit Report. (The Report is available on the City Website under Government/Finance/Documents).

Exhibit B: 2019-20 City of Harrisburg HRA Audit Letter

**ACTION: MOTION TO APPROVE THE HRA'S FISCAL YEAR 2019-2020 AUDIT REPORT, AS PRESENTED BY THE AUDITOR STEVE TUCHSCHERER.**

**OTHER**

**ADJOURN**



HRA Board Meeting Minutes  
 June 22, 2021  
 6:30 PM

Chair Person: Robert Duncan  
 Vice Chair Person: Mike Caughey  
 Members Present: Kimberly Downey, Adam Keaton, Randy Klemm (arrived at 6:36pm) and Charlotte Thomas  
 Members Absent: Robert Boese  
 Staff Present: City Administrator Michele Eldridge, Public Works Director Chuck Scholz, Finance Officer Cathy Nelson and City Recorder Lori Ross  
 Meeting Location: Harrisburg Municipal Center @ 354 Smith St.

**CALL TO ORDER AND ROLL CALL BY CHAIRPERSON ROBERT DUNCAN at the hour of 7:47pm.**

**CONCERNED CITIZEN(S) IN THE AUDIENCE.** Those present were for items on the agenda.

**APPROVAL OF MINUTES**

- Klemm motioned to approve the minutes for March 23, 2021 and was seconded by Downey. The HRA Board then voted unanimously to approve the minutes for March 23, 2021.

**THE MATTER OF APPROVING THE HRA BUDGET FOR FISCAL YEAR 2021-22 AND APPROVING HRA BUDGET APPROPRIATIONS FOR FY 2021-2022 BY ADOPTING RESOLUTION NO. HRA-63.**

**STAFF REPORT:** Nelson stated that nothing has changed since the last budget meeting.

- Downey motioned to approve the HRA Budget for Fiscal Year 2021-22 and Resolution No. HRA-63 "A Resolution Making Appropriations for the Harrisburg Redevelopment Agency, Harrisburg, Oregon, for the Fiscal Year 2021-2022" and was seconded by Caughey. The HRA Board then voted unanimously to approve the HRA Budget for Fiscal Year 2021-2022 and Resolution NO. HRA-63 "A Resolution Making Appropriations for the Harrisburg Redevelopment Agency, Harrisburg, Oregon, for the Fiscal Year 2021-2022".

June 22, 2021

**THE MATTER OF APPROVING THE HARRISBURG REDEVELOPMENT AGENCY 3RD QUARTER 2020/2021 EXPENSE REPORT**

**STAFF REPORT:** Nelson pointed out some changes to expect on future expense reports. Revenues will no longer be in red. Red will mean “bad” no matter where you look at it. This will make the report easier to read. Black will remain positive.

- Total fund revenue for the 3<sup>rd</sup> quarter, is 107.74% to be received. She also changed the word “unearned” to “difference”. She stated that we have only expended 36.12% through the 3<sup>rd</sup> quarter.
- Eldridge asked if the \$50,000 that was just paid out to Heidi, was included in this? Nelson responded that will be on the 4<sup>th</sup> quarter report.
  - Downey **motioned to approve the HRA 3<sup>rd</sup> Quarter 2020/2021 Expense Report and was seconded by Klemm. The HRA Board then voted unanimously to approve the HRA 3<sup>rd</sup> Quarter 2020/2021 Expense Report.**

**OTHER****ADJOURN at the hour of 7:51pm.**

Agenda Bill  
**Harrisburg Redevelopment Agency Board**  
Harrisburg, Oregon

**THE MATTER OF DISCUSSING THE HARRISBURG REDEVELOPMENT AGENCY FISCAL YEAR 2019-2020 AUDIT REPORT WITH THE AUDITOR, STEVE TUCHSCHERER**

**STAFF REPORT:**

Exhibit A: HRA FY 2019-2020 Audit Report. (The Report is available on the City Website under Government/Finance/Documents).

Exhibit B: 2019-20 City of Harrisburg HRA Audit Letter

**ACTION: MOTION TO APPROVE THE HRA’S FISCAL YEAR 2019-2020 AUDIT REPORT, AS PRESENTED BY THE AUDITOR STEVE TUCHSCHERER.**

**THIS AGENDA BILL IS DESTINED FOR:** Regular Agenda – September 14, 2021

<b>BUDGET IMPACT</b>		
<b>COST</b>	<b>BUDGETED?</b>	<b>SOURCE OF FUNDS</b>
N/A	N/A	N/A

**STAFF RECOMMENDATION:**

**Staff recommends the HRA Board accept and approve the HRA Fiscal Year 2019-2020 Audit Report.**

**BACKGROUND INFORMATION:**

Steve Tuchscherer and his firm audited the HRA's financial records for Fiscal Year 2019-2020. The audit report was given to the HRA Board previously for review. The HRA Board is encouraged to bring their copy to follow along or may use an electronic device to review the on-line version. The report can also be found on the City Website under Government/Finance/Documents.

Mr. Tuchscherer will be providing his audit report via Zoom, which will be broadcast on the City Council Information Screens. He will be available to answer any questions from the HRA Board.

**REVIEW AND APPROVAL:**

9/7/2021

\_\_\_\_\_  
Michele Eldridge                      Date  
City Administrator



November 30, 2020

To the Honorable Chairman and Members  
of the Harrisburg Redevelopment Agency Board -  
the Urban Renewal Agency of the City of Harrisburg, Oregon

I have audited the financial statements of the governmental activities and each major fund of the Harrisburg Redevelopment Agency of the City of Harrisburg, Oregon, (the Agency), a component unit of the City of Harrisburg, Oregon for the year ended June 30, 2020. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my engagement letter to you dated May 15, 2020. Professional standards also require that I communicate to you the following information related to my audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Harrisburg Redevelopment Agency of the City of Harrisburg are described in the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year. I noted no transactions entered into by Harrisburg Redevelopment Agency of the City of Harrisburg during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the Agency's capital asset values is based on both actual and estimated historical costs. I evaluated the key factors and assumptions used to develop the capital asset valuations in determining that it is reasonable in relation to the financial statements taken as a whole.

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

*Difficulties Encountered in Performing the Audit*

I encountered no significant difficulties in dealing with management in performing and completing my audit.

*Corrected and Uncorrected Misstatements*

Professional standards require me to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to my satisfaction, that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

*Management Representations*

I have requested certain representations from management that are included in the management representation letter dated November 17, 2020.

*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

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

Other Matters

I applied certain limited procedures to management’s discussion and analysis and the major governmental budgetary schedule which are required supplementary information (RSI) that supplements the basic financial statements. My procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

I was engaged to report on the additional supporting schedules, which accompany the financial statements but are not RSI. With respect to the supplementary information accompanying the financial statements, I made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to my audit of the financial statements. I compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Chairman and Members of the Urban Renewal Agency Board - Harrisburg Redevelopment Agency of the City of Harrisburg, Oregon and management of the Agency and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Steve Tuchscherer, CPA