

**DRAFT MINUTES FOR THE REGULAR MEETING
ASHLAND CITY COUNCIL
Tuesday, December 17, 2019
Council Chambers
1175 E. Main Street**

Note: Items on the Agenda not considered due to time constraints are automatically continued to the next regularly scheduled Council meeting [AMC 2.04.030.E.]

I. CALL TO ORDER

Mayor Stromberg called the Business Meeting to order at 6:02 PM

II. PLEDGE OF ALLEGIANCE

III. ROLL CALL

Councilors' Graham, Akins, Rosenthal and Jensen were present. Councilors' Slattery and Seffinger were absent.

IV. MAYOR'S ANNOUNCEMENTS

Mayor Stromberg announced the current Commission/Committee vacancies.

V. CITY ADMINISTRATOR REPORT

City Administrator Kelly Madding gave an update on the Winter Shelter.

City Attorney David Lohman gave an overview regarding the City of Boise case regarding homelessness.

VI. APPROVAL OF MINUTES

1. Study Session of December 2, 2019
2. Business Meeting of December 3, 2019

Rosenthal/Graham moved to approve the minutes. Discussion: None. All Ayes. Motion passed unanimously.

VII. SPECIAL PRESENTATIONS & AWARDS

1. Annual Presentation by the Planning Commission

Planning Commissioner Chair Roger Pierce presented Council with the annual Planning Commission presentation (*see attached*).

VIII. MINUTES OF BOARDS, COMMISSIONS, AND COMMITTEES

Airport	Budget	Conservation
Historic	Housing and Human Svcs.	Parks & Recreation
Forest Lands	Climate Policy	Cost Review
Planning	Public Arts	Transportation
Tree	Wildfire Mitigation	

- IX. PUBLIC FORUM** Business from the audience not included on the agenda.
(Total time allowed for Public Forum is 15 minutes. The Mayor will set time limits to

enable all people wishing to speak to complete their testimony.) [15 minutes maximum]

Kelly Marcottuli – Ashland – Spoke regarding a moratorium on new cell tower (*see attached*). She spoke that there were approximately 600 people that signed a petition against the cell tower.

Pamela Joy – Ashland – Read a statement into the record regarding the safety and wellbeing of the City of Ashland and against the new cell tower (*see attached*).

Kristina Lafever – Ashland – Spoke regarding concerns of the proposed cell tower.

Jim Yarbrough – Ashland – Spoke in support of the previous comments regarding the cell tower. He spoke to concerns regarding the cell tower.

Cynthia Groves – Ashland – Spoke requesting Ashland do a cell phone “Right to Know Ordinance” (*see attached*).

Marion Moore – Ashland – Spoke regarding carbon budget and climate change.

X. CONSENT AGENDA

1. Appointment of Rebecca Walker to the Conservation and Climate Outreach Commission
2. Approval of a Sole Source Procurement – Stryker Powered Lift Cots and Powered Loading Systems

Rosenthal pulled this item. He congratulated and thanked the Fire Department.

3. Special Procurement Request for Approval for Contract to Grayback Forestry, Inc.
4. Ratification of IGA with Oregon Health Authority for GEMT Reimbursement

Graham pulled this item. Council discussed the budget.

5. Resolution 2019-35 amending a Miscellaneous Fees and Charges Schedule and repealing Resolution No. 2019-26

Akins pulled this item. Akins requested to move this item until after the Ad-Hoc Committee Meetings were completed with a recommendation to Council. Maddening recommended to approve this item. She explained that any recommendation from the Ad-Hoc Committee would not be completed until the end of 2020.

Rosenthal/Jensen moved to approve the consent agenda. Discussion: None. Rosenthal, Jensen and Graham: YES. Akins: NO. Motion passed 3-1.

XI. PUBLIC HEARINGS (Persons wishing to speak are to submit a “speaker request form” prior to the commencement of the public hearing. Public hearings shall conclude at 8:00 p.m. and be continued to a future date to be set by the Council, unless the Council, by a two-thirds vote of those present, extends the hearing(s) until up to 9:30 p.m. at which time the Council shall set a date for continuance and shall proceed with the balance of the agenda.)

XII. UNFINISHED BUSINESS

XIII. NEW AND MISCELLANEOUS BUSINESS

1. Acceptance of Fiscal Year 2019 (FY 2018/19) Comprehensive Annual Financial Report and Component Unit Financial Report

Deputy Finance Director Cindy Hanks introduced Moss Adams Auditors Amanda McCleary-Moore and Kim Reno.

A PowerPoint Presentation was presented to Council (*See attached*). Items discussed were:

- Engagement team.
- Nature of services provided.
- Single Audit of federal grant programs.
- TOT/ Food & Beverage.
- Audit opinion and reports.
- Government Auditing standards.

Graham/Rosenthal moved to accept the Audit Committee Report and the FY 2018/19 Comprehensive Annual Financial Report and Component Unit Financial Report.

Discussion: None. **Roll Call Vote:** Graham, Akins, Rosenthal and Jensen: YES. Motion passed unanimously.

2. APRC Revenue Bond Approval and CIP Amendment

Recreational Director Rachel Dials presented Council with a PowerPoint. Items discussed were:

- Pool Ad-Hoc Committee Recommendations. Funding requirements.
- Food and Beverage tax collected.
- Reserve accounts.
- CIP Budget.
- Future Food & Beverage encumbrances.
- Recession.
- Operational Costs.
- Fee increases.
- Next steps.

Public Input

Dr. Marc Heller – Ashland - Thanked City Council for the work they do. He spoke to the importance of keeping a pool.

Harry Ross – Ashland - Spoke on behalf of the swim team. He spoke that not being able to host meets in Ashland is an issue for competitions. He spoke in support of the new pool.

Jocelyn Sanford – Ashland – Spoke in support of the bond approval and the need for improving the pool. She read a statement into the record (*see attached*).

Jensen/Graham moved to approve APCR's choice to acquire a revenue bond for \$2,900,000 and amend the DMP rebuild CIP project line item, moving \$2,600,000 for the construction of the project to FY20-21. Discussion: Jensen spoke that this is wonderful opportunity for the Community. Graham spoke in agreement with Jensen. She spoke that if it is that if something is not done now there will be no pool. Rosenthal thanked all who came to speak on this issue and spoke in support of the motion. Akins spoke that she agrees that there is a need for a pool but is concerned about the economy.

Roll Call Vote: Jensen, Graham, Rosenthal: YES. Akins: NO. Motion passed 3-1.

XIV. ORDINANCES, RESOLUTIONS AND CONTRACTS

XV. OTHER BUSINESS FROM COUNCIL MEMBERS/REPORTS FROM COUNCIL LIAISONS

Graham suggested staff to look into options regarding 5G. Staff spoke that this would come back to Council at a future meeting.

Council discussed the timing for putting a Charter change regarding City Administrator verses City Manager on the May ballot instead of the November Ballot.

Public Input:

Bill Heimann – Ashland – Heimann explained the reasons for the timing of submitting this item to be on the May ballot.

XVI. ADJOURNMENT OF BUSINESS MEETING

The Business Meeting was adjourned at 8:50 PM.

Respectfully submitted by:

City Recorder Melissa Huhtala

Attest:

Mayor Stromberg

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Administrator's office at (541) 488-6002 (TTY phone number 1-800-735-2900). Notification 72 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to the meeting (28 CFR 35.102-35.104 ADA Title I).

COUNCIL REPORT 12/17/19

Roger Pearce, Chair of Ashland Planning Commission

1) Thanks

- a) To Mayor & Councilors for this opportunity
- b) To fellow Planning Commission members for their work – and special thanks to Melanie Mindlin who recently retired from Commission after over ten years of service as a wonderful and thoughtful colleague.
- c) To Bill Molnar and his staff, who do the heavy lifting on hearing preparation and drafting.

2) What we do?

- a) Recommendations for Legislation. Traditional PC role – hold public hearings, review proposals for legislation (Zoning changes or Comp Plan changes or Annexations) and make a recommendation to the Council for Council decision.
- b) Quasi-Judicial Permit Decisions. Basically any project that requires a public hearing – we hold hearing; apply the facts to the law; adopt written findings of fact and conclusions of law. Not a traditional PC role, but useful b/c we see where the difficulties are in the application of the Code.
- c) Miscellaneous– help staff other City initiatives like the Revitalize Downtown project, we hold study sessions on future projects or future land use changes required by state law.

3) LEGISLATION & PLANNING in 2019

- a) Recommended update to the Housing Element of the Comprehensive Plan.
- b) Recommended update of the Trails Master Plan – supporting document to the Comp Plan.
- c) Recommended Buildable Lands Inventory update just last month. That's also a supporting document to the Comp Plan.
- d) Worked with ECONorthwest to analyze the Ashland rental housing market and identifying strategies to encourage (at least not DIScourage) rental housing projects. You had a presentation from ECONorthwest on that. That's something we will follow up on this coming year.

- 4) QUASI-JUDICIAL HEARINGS & PERMITS – The big trend in 2019 was HOUSING projects. We approved seven different housing projects various stripes.
- a) One was a small infill development at 158 North Laurel. Adds 4 residential rental units to underutilized.
 - b) Two Significant Single-Family Subdivisions
 - i) Kestrel Parkway. This is one of the last two remaining pieces in the North Mountain Neighborhood Plan. The approval was for 15 SF residences; the applicant will likely submit a second phase in 2020 for about 50 smaller residences – both attached and detached in second phase. The North Mountain Plan is one of City's planning initiatives that has worked well!
 - ii) Subdivision on a 5.92 acre parcel at end of Randy ST – a few blocks west of Helman School. Approved 23 single family lots; two Open Space Lots; and two large lots likely to be proposed for a future cottage housing development.
 - c) Two Cottage Housing Developments. This is a planning initiative the Council passed a couple of years ago that is working, in the sense that property owners are taking advantage of the Cottage Housing ordinance and producing housing:
 - i) A four-unit cottage housing development at 657 Oak Street.
 - ii) A 12-unit cottage housing development at 476 North Laurel.
 - d) Two Multifamily Rental Projects – larger buildings with multiple units.
 - i) Jackson County Housing Authority's 60-unit 2nd phase to Snowberry Brook on Clay Street. Council approved on appeal.
 - ii) Lithia & First Ave across from PO. 32,000 SF building w/ underground parking, first floor retail on Lithia, and 34 housing units. OSF is renting all the units for workforce housing, which means that, when the project comes on line, 34 units elsewhere in town that OSF would have rented will come on the market as market-rate rentals.

So lots of housing projects – which is great.

I would personally like to see more traditional MF Market Rate Rental projects and with one- or two-bedrooms.

As the ECONorthwest study you saw earlier this year concluded, there are provisions in the Zoning Code that make that very difficult, and hopefully we can look at modifying some of those in 2020.

But let's not complain. We had a good year approving housing projects.

1) WHAT TO LOOK FOR IN YOUR INBOX IN 2020

- a) Revision of Open Space Standards. We're not really trying to change anything substantive – just eliminate the confusion. The Land Use Ordinance uses the term “open space” in about many instances and many different ways. So we're working on an amendment to clarify the use of that term.
- b) Address the Plaza & Public Space Standards for larger projects Downtown.
- c) House Bill 2001 Compliance. The Legislature has required certain use revisions in Residential Zones. For Ashland, this isn't going to be a big change (in my opinion). It means allowing Accessory Dwelling Units (ADUs) and Duplexes in all residential zones, and our Land Use Code is already very liberal in allowing ADUs.
- d) AARP recently featured Ashland in a video about ADUs as one of the country's success stories in permitting ADUs. We currently have over 200 of them.
- e) Working with Bill's staff on a “What's Happening In My Neighborhood” web application. This is a way to get information to the public about projects and proposed projects in an efficient manner.
- f) Developing a video for the script with all the legal disclosures the Chair has to read before each hearing.
- g) FINALLY. We are reviewing a proposed annexation. The proposal is to annex a 16.87 acre parcel just west of town btw Hwy 99 and the railroad ROW. It's inside the Urban Growth Boundary, designated for MF in Comp Plan, and the proposed zoning is Multifamily R2. It's a legislative proposal b/c no specific development proposal is currently being applied for. There are some transportation access issues to address under the annexation criteria. But this could be an opportunity to add a new area of Multifamily-zoned land in the City. That might be in your Inbox next year as well.

Thank you for this opportunity to let you know what we've been up to.
That's all I have unless you have questions, or unless Bill has any comments.

put We need a moratorium on new cell tower construction in Ashland because it is the right thing to do and because the federal government is not protecting us. They aren't doing their job in protecting us from environmental toxins. They did not protect the 346 people who died when ^{over safety} ~~the government assumed Boeing would practice safety over profit.~~ Other examples of corporations putting profit over safety are endless. Telecom is no exception.

AT&T, Verizon, T-Mobile and Sprint are clearly prioritizing profit over the health of wildlife, insect life, and human life at a cellular level, as all of these phenomenon have been well documented. As they place more and more of these toxic towers in our communities, near our homes, schools, churches and parks, there will literally be nowhere to escape the radiation.

We need a moratorium because, **contrary** to what the Smartlink representative explained ~~a couple of weeks ago~~, we do NOT need better cell service in our little town of Ashland. Everyone gets to where they want to go on their phones and computers in seconds. Everyone is very capable of checking their email, texts, tweets, and bank records from anywhere at any time. Everyone can order gifts from Amazon, from anywhere, at any time. I don't know anyone who has ever mentioned to me that they just can't get quality internet here in Ashland. ~~Have you? We clearly do not need more towers!~~

It is hard to escape the irony that this technology is at the core of why many of Ashland's retail stores are going out of business. Online purchases are destroying mom and pop businesses all over the country. Add this to the list of how technology is ripping at the fabric of our society...including its direct link to the epidemic of depression and loneliness, and one has to wonder why this rush to litter our nation, our state, our city with this poison. There's absolutely NO benefit to rushing into this.

If we allow these towers and transmitters to be placed wantonly throughout our town, I can see tourists avoiding Ashland. A bunch of ugly 5G cell towers littered over its sublime landscape would repel the folks who come here to escape such blight.

I know our city attorney doesn't want our town to get sued. I personally believe it's clearly a battle worth waging. Ashland and its unsurpassed beauty is worth fighting for. So what can we do to help Mr. Loehman fight the installation of these unnecessary and harmful cell towers? Oregon for Safer Technology has drafts of ordinance changes ready for him to review.

We must work together to stop telecom from usurping our local authority, to make our town the best place to live, as well as a welcoming, non-toxic place for tourists to spend their money. Please help us achieve that goal.

December 17, 2019 Council meeting; Pamala Joy

Hello, my name is Pamala Joy and I assume that you all know me, as you have so generously supported the grants for the Ashland Food Angels, the non-profit I started in 1995. I thank you for that.

I ask now for a different support, for the well-being and safety of our community, especially our children. I am speaking of the proposed cell tower near Walker Ave. and asking that the council create a moratorium on cell towers, in order to research and address the dangers that these towers present.

It seems that I am one of those living closest to the tower site and this frightens me greatly. I have known for some time that I am electronically sensitive, something I manage by having no Wifi at my house, avoiding cell phones, microwaves and television, limiting my time on computers and spending as little time as possible in places where Wifi is active.

It seems to affect me in a variety of ways: mental confusion and disorientation, headaches, tiredness, insomnia, sudden drops in energy, agitation, nervousness and inability to concentrate and focus.

I spend little time on the computer but have read enough about the effects of cell towers to know that I would be in a danger zone as I sleep only about 300 meters away from where the tower would be, and the recommendation to be at least 500 meters from the tower.

The symptoms I have are those experienced by many other electronically sensitive people, and I know that children and young people are even more vulnerable, so I strongly oppose this placement near three schools: Head Start, Walker Elementary and the SOU dorms.

My own great fear is that I will have to move away because I do not believe I can live so near a cell tower, which is much more intense than a cell phone or a building with Wifi turned on. This would mean the end of the Ashland Food Angels, which operates out of my house, and which is currently held together by the time and effort I put into running it. I had planned to spend the next ten to twenty years focusing on this project, but I know that I will not be able to do, if the cell tower is placed so close to my home.

I would also lose some of my volunteers, who don't want to work so close to the tower, and at this time there is no other location nor no other person willing to step forward and give 25 to 40 hours a week in volunteer hours to keep this going. The dissolution of the Food Angels project will affect hundreds of people and several other non-profits who depend on us for the supplies for the meals they fix for people in need.

I also worry greatly that the value of my property would drop as a result of the proximity to a cell tower, as this has been happening to properties in other areas. I intend to oppose the building of this tower in any way I can, and I believe that we all need time to assess the impact of multiple cell towers and especially, 5G towers, on the welfare of those of us living here, so a moratorium would help give us time.

I have had several people come to me asking me for help to find them to find a place to live because they were so sensitive to electronic frequencies. It has become a very real challenge for those of us who are affected by this technology. We are the canaries in the coal mines and we are suffering.

I ask for your support in doing whatever it takes to allow Ashland to be a healthy place for our children and for those of us who cannot tolerate the levels of electromagnetic frequencies which the telecommunications companies want to impose on us. We need to ask the telecommunications industry to prove to us that these towers and this kind of radiation is truly safe.

To Our Honorable Mayor and Council Members.

RE: SET BACK REQUIREMENT for SCHOOLS.

I am urgently requesting the council **to direct the Planning Commission to urgently put in set back requirements for schools from cell towers**

500 METERS should be the very least could be safe given the exhibits I am presenting although many school ordinances are requiring 1500'. I am aware of a meeting that was held with SmartLink on AT&T's behalf. 50 people showed and did not want a cell tower close to 3-12 year olds. Given how large the field of SOU stadium is, this is grossly inappropriate. We must get set back requirements in place urgently to protect the children. I consider this a moral imperative.

I did a search on the internet on "Cell Tower Setbacks at Schools & Day Care Facilities" PTAs, School Boards, and local ordinances have passed these. Examples are here..

<https://centerforsaferwireless.us/web/main/index.php/resources/article-archive/85-cell-tower-setbacks-at-schools-and-daycare-facilities>.

I wish it was simple. Babies and children are given cell phones and tablets to play with unaware that these are microwave radiating devices. They aren't aware enough to choose to be safe. They aren't alone! You have to dig in your phone to even know what the disclosure on safety requirements are. Dr. Devra Davis and team did the 3 D brain modeling research and studies with cell phones demonstrating that children and smaller adults absorb more radiation than larger adults (1996, 2002) <https://www.youtube.com/watch?v=BwyDCHf5iCY> See the visuals at the 16 minutes mark That's important to know because the location of the cell tower is closest to children 3-4 years old at Headstart, K-5 at Walker Elementary School, and students in the SOU dorms. And distance, frequency and intensity matter in terms of increasing their radiation exposure from the 24/7 tower "pulsing." . Lots of documentation shows why it's not recommended to put cell towers on or near schools, parks, recreational facilities, day care centers. You can do a search on Children + Cell Towers + Harm

Better signal, but we aren't automotons and there are health consequences to microwave radiation exposure. With 5G there is no proof of safety (ehtrust.org) .

It appears regarding the cell tower AT&T preap for at the Planning Department the intent is to put it iabout 200 meters to Walker Elementary School and 175 meters from Head Start's 3-4 year olds. Because children have far more permeable brains than adults to microwave radiation exposure, cell tower distance requirements must be put in place to protect these children.

See Journal of Microscopy and Ultrastructure Peer reviewed article by Morgan, Kesari and Devra Davis, "Why children absorb more microwave radiation than Adults: The Consequences" EXHIBIT ENCLOSED FOR THE PUBLIC RECORD..

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Exhibit for the Public Record

City Council and staff,

Request for an Ashland Cell Phone Right to Know Ordinance.

I am requesting that you make a motion to get a Cell Phone Right to Know Ordinance on the agenda and pass it. The reason for this ordinance is to make it obvious to consumers how to use cell phones safely which affects the well being of not only themselves, but the community. Dec. 9, 2019 the US Supreme Court acknowledged the Berkeley Cell Phone Right to Know can stand and the court denied industries arguments.

The perception that cell phones are safe period—is a rampant belief. However, the safe use is dependent on the warnings and requirements listed in the phone 6 clicks in in fine print which on discovery most have not read.

The purpose of the cell phone right to know ordinance is to require retailers to provide to consumers a written notice to inform consumers about how to use their phone so as to protect themselves from hazardous radiation from their phone.

The [mandatory notification](#) states:

“The City of Berkeley requires that you be provided the following notice:

“To assure safety, the Federal Government requires that cell phones meet radiofrequency (RF) exposure guidelines. If you carry or use your phone in a pants or shirt pocket or tucked into a bra when the phone is ON and connected to a wireless network, you may exceed the federal guidelines for exposure to RF radiation. Refer to the instructions in your phone or user manual for information about how to use your phone safely.”

The Berkeley Right to Know Ordinance came into being because cell phones have become so widely used by unaware populations habituated to thinking cell phones are just simply safe to use wherever and whenever one wants despite the consequences. There was a need to put some conspicuous requirements in place to protect individuals and populations from radiation exposure. This affects public safety. The safety information is hidden in fine print of the cell phone usually 6 clicks in on the cell phone. Most have never read the fine print. This has lead consumers to believe cell phones are simply safe--period. This perception has wide implications due to the fact that habits of use die hard. Further, most don't even question whether there is a concern or need to use the devices safely. Radiation exposure is not well understood by most people. Given increasing exposures to greater intensities of radiation and proximity, it is essential we begin to wake up to the amount of ambient exposure not only individually in our city, but where industry is going with this.

Intensity, distance, frequency, timing of use with radiation devices matters for safe use—the Radiation ALARA principle is used in medicine—As Low As Reasonably Achievable.

As part of your duty to protect the health, safety and general welfare of residents of Ashland, I recommend that you pass a “cell phone right to know ordinance” like the the one in Berkeley, California. Although the wireless industry's legal bulldog and lobbying group, CTIA, sued the City of Berkeley claiming the ordinance violated their First Amendment right, the U.S. Court of Appeals for the Ninth Circuit recently (July 1) upheld the ordinance and ruled in favor of the City. Dec. 9th US Supreme Court denied a petition for writ of certiorari ie a Wireless Association an appeal. The Berkeley Cell Phone Right to Know can stand.

Page 2 of 2 Cell Phone Right to Know Ordinance Request for Agenda Item and Passing.

The one page ordinance, 7,443 – N.S., unanimously adopted by the Berkeley Council was on October 27, 2015.

Here is a link to Prof. Joel Moskowitz's web page on this issue. It is very informative and contains key excerpts from the Court opinion and the history of this ordinance and legal battle.

<https://www.saferemr.com/2014/11/berkeley-cell-phone-right-to-know.html>

Here is a link to the Court opinion, which is 46 pages long, and the attachment, the Apple iPhone 3G Product Information Guide, which is 185 pages long. You don't need to read the latter.

https://drive.google.com/file/d/1ChXfugAso_RcbTNu_2Oxl7qx2CU7v2Le/view

The City of Berkeley has done your work for you, both in writing the ordinance and fending off the CTIA lawsuit and winning.

Will the Council put this on the agenda for a regular Council meeting? What is your opinion on this?

Thank you.

Unmani Cynthia Groves
Sent from my hard wired computer

Supreme Court of the United States
December 9, 2019, Decided
No. 19-439.

Reporter

2019 U.S. LEXIS 7328 *

CTIA - The Wireless Association, Petitioner v. City of Berkeley, California, et al.

Prior History: CTIA - The Wireless Ass'n v. City of Berkeley, 928 F.3d 832, 2019 U.S. App. LEXIS 19779 (9th Cir., July 2, 2019)

Judges: [*1] Roberts, Thomas, Ginsburg, Breyer, Alito, Sotomayor, Kagan, Gorsuch, Kavanaugh.

Opinion

Petition for writ of certiorari to the United States Court of Appeals for the Ninth Circuit denied.

(*CTIA - Wireless Ass'n v. City of Berkeley* (2019) ___ U.S. ___ [___ L.Ed.2d ___].)

Supreme Court of the United States
December 9, 2019, Decided
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Reporter

2019 U.S. LEXIS 7328 *

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Judges: [*1] Roberts, Thomas, Ginsburg, Breyer, Alito, Sotomayor, Kagan, Gorsuch, Kavanaugh.

Opinion

Petition for writ of certiorari to the United States Court of Appeals for the Ninth Circuit denied.

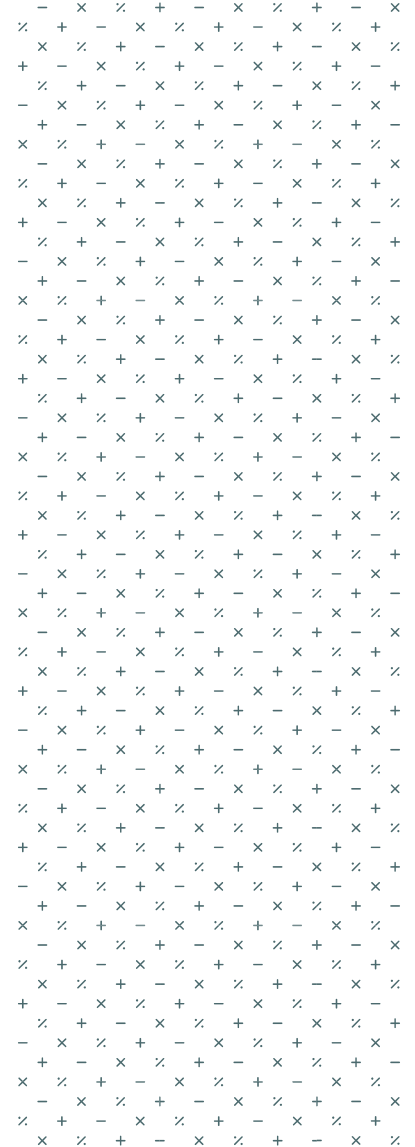
(*CTIA - Wireless Ass'n v. City of Berkeley* (2019) ___ U.S. ___ [___ L.Ed.2d ___].)



City of Ashland, Oregon Audit Results

COMMUNICATION WITH THOSE CHARGED WITH
GOVERNANCE

December 17, 2019





Agenda

1. Engagement Team
2. Nature of Services Provided
3. Auditor Opinions / Reports
4. Communications to Those Charged with Governance
5. New Standards





Engagement Team

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Nature of Services Provided

1 Audit the City and Parks and Recreation Commission financial statements in accordance with GAAS and GAGAS

2 Assistance with, and technical review of each respective CAFR for compliance with GAAP as well as GFOA Certificate of Excellence requirements

3 Compliance testing/reporting under Oregon Minimum Audit Standards

4 Single Audit of federal grant programs under Uniform Guidance

5 Agreed upon procedures – Transient and Occupancy Tax
Agreed upon procedures – Food and Beverage Tax

6 Reporting – Overall audit plan, audit results, communicating internal controls findings and noncompliance



Audit Opinion / Reports

Financial
Statements

Unmodified
(clean) opinion
on financial
statement

Oregon
Minimum
Standards

No reportable
findings

Government
Auditing
Standards
Report

No reportable
findings

Uniform
guidance

City was found
in compliance

Agreed Upon
Procedures

Still in progress



Communications to Those Charged with Governance

- Planned scope and timing
- Significant accounting policies
- Management judgments & accounting estimates
- Audit adjustments made and passed
 - None in current year
- Management's consultation with other accountants
- No disagreements with management
- No difficulties in performing the audit



New Standards

GASB Statement No. 83, Certain Asset Retirement Obligations – effective for June 30, 2019 fiscal year

GASB Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements – effective for June 30, 2019 fiscal year

GASB Statement No. 84, Fiduciary Activities – effective for June 30, 2020 fiscal year

GASB Statement No. 87, Leases – effective for June 30, 2021 fiscal year



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THANK
YOU

City Council Business Meeting Dec 17, 2019

I speak today in support of the APRC Revenue Bond Approval and Capital Improvement Projects Amendment and will specifically address the need for improving and rebuilding our community swimming pool, the Daniel Meyer Memorial Pool, which was built in 1983 and opened in 1984.

The proposed improvement to a 25yd x 27.3403yd pool will provide multigenerational and multipurpose use to improve recreation programs and services for members of our community.

I speak with the collective knowledge gained from being a mother of three, a Physical Therapist, a Blue Mind Ambassador, a masters swimmer and masters water polo player, a lifeguard, a coach for youth and adults, a Certified Pool Operator, a former member of the United States Women's National Water Polo Team and a former member of the APRC Pool Ad-Hoc Committee; knowing how to swim and knowing how to be water safe will provide a world of opportunities for our entire community regardless of age, gender, income level or health condition.

The bigger picture and the "why" in regards to the importance of this project at this time is that Daniel Meyer Pool is over 35 years old and is in disrepair.

The pool may be considered a park as it is a place where community gathers for recreation, fitness, social, cognitive, and emotional well-being, a place to learn a new skill and to interact with friends and neighbors.

The Center for Disease Control, World Health Organization, National Drowning Prevention Alliance, USA Swimming, USA Water Polo, US Water Fitness Association, US Masters Swimming, Aquatic Exercise Association, American Academy of Pediatrics, Blue Mind Company, National Autism Association, Pool and Hot Tub Alliance, Special Olympics, the American Heart Association all support physical aquatic activities and articles regarding the health and safety benefits of aquatics may be found on their websites.

Now is the time to make this happen and build a new community swimming pool in Ashland.

Thank you for your service to our community and your support of this project.

Jocelyn Sanford