

COLUMBIA COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2020



12700 SW 72nd Ave.
Tigard, OR 97223

COLUMBIA COUNTY, OREGON

FINANCIAL REPORT

For the Year Ended June 30, 2020

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COLUMBIA COUNTY, OREGON

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COLUMBIA COUNTY, OREGON

Board of Commissioners

<u>Name and Address</u>	<u>Term Expires</u>
Alex Tardif	December 2020
Henry Heimuller	December 2022
Margaret Magruder	December 2020

Elected Officials

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Sue Martin	County Assessor	December 2022
Betty Huser	County Clerk	December 2022
Jeff Auxier	County District Attorney	December 2022
Brian Pixley	County Sheriff	December 2022
(Unfilled)	County Treasurer	December 2022
Diana Taylor	Justice of the Peace	December 2024

Board Members receive mail at the County address listed below:

230 Strand Street, St. Helens, Oregon 97051

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COLUMBIA COUNTY, OREGON

FINANCIAL SECTION

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June 10, 2021

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Columbia County
St Helens, Oregon

Report on the Financial Statements

We have audited the accompanying basic financial statements of the governmental activities, the business-type activities, fiduciary funds, each major fund, and the aggregate remaining fund information of Columbia County (the County), as of and for the year ended June 30, 2020, and the related notes to the basic financial statements, which collectively comprise the basic financial statements as listed in the table of contents. The financial statements as of the year ended June 30, 2019 were audited by other auditors whose report dated January 8, 2020 issued an unmodified opinion on those statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these basic financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, fiduciary funds, each major fund, and the aggregate remaining fund information of Columbia County, as of June 30, 2020, and the respective changes in financial position and budgetary comparisons for the general fund, jail operations fund, road fund, and community corrections fund, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that required supplementary information, as listed in the table of contents, be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on Management's Discussion and Analysis, schedules of net pension liability, net OPEB asset, or employer contributions for PERS or RHIA, or the Schedule of Changes in Total OPEB Liability and Related Ratios for OPEB Health Insurance, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance on them.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CRF) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is not a required part of the basic financial statements. The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

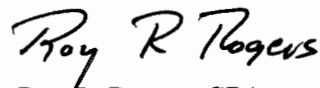
Other Information

The listing of board members, located before the table of contents, and the other information, as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Reports on Other Legal and Regulatory Requirements

In accordance with Government Auditing Standards, we have also issued our reports dated June 10, 2021 on our consideration of the internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of the reports is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. The reports are an integral part of an audit performed in accordance with Government Auditing Standards in considering internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated June 10, 2021, on our consideration of 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 compliance.



Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.

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COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis For the Year Ended June 30, 2020

As management of Columbia County, we offer readers of the County's financial statements this narrative overview and analysis of the County's financial activities for the fiscal year ended June 30, 2020 (FY20). We encourage readers to consider the information presented here in conjunction with the financial statements (starting on page 20) as well as in our letter of transmittal (found earlier in this document).

Financial Highlights -

- The assets and deferred outflows of resources of Columbia County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$54,844,094 (net position). Of this amount, unrestricted assets are negative (\$9,926,641) as shown in the table on page 8. This deficit is attributable to governmental activities and is further discussed in the government-wide financial analysis section of this Management's Discussion and Analysis (MD&A) found on pages 8 to 16.
- The County's total net position increased by \$4,223,263 from last year, a change of more than 8.3 percent.
- County's current assets saw an annual increase of \$4.6 million to end the year at \$32,630,964, a change of 16.6 percent.
- The value of capital assets net of depreciation increased by \$2,067,378 government-wide, further discussed on pages 18, 49 and 50.
- As of the close of the current fiscal year, Columbia County's governmental funds reported combined ending fund balances of \$25,391,293, an increase of 14.6% from last year, or \$3,234,609. The Jail Operations Fund, Community Corrections Fund and the Roads Fund account for \$8,967,176 of the total fund balance. Of the County's 22 governmental funds, 16 equaled or grew in fund balance relative last year. The greatest fund balance increase was in the Columbia County Development Agency Fund at \$2,338,643 while the largest fund balance decline was in the Building Services Fund at \$201,236.
- At the end of FY20, fund balance, as shown on page 22, for the General Fund is \$3,959,771, a decrease of 3.8% relative to last year. Unassigned fund balance is 86% of total General Fund balance at \$3.4 million.
- Total government-wide outstanding debt increased by \$3,479,027 during the year (see page 19), attributable to increase in the County's net pension liability.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis are intended to serve as introductions to Columbia County's basic financial statements which are comprised of three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis For the Year Ended June 30, 2020

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

This report contains required supplementary information and other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements - The government-wide financial statements are designed to provide readers with a broad overview of Columbia County's finances, in a manner similar to a private sector business.

The statement of net position presents information on all of Columbia County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Columbia County is improving or deteriorating. Note, in prior years, "net position" was expressed as "net assets."

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (government activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of Columbia County include general government, public safety, roads and bridges, economic development, health and welfare, and culture and recreation. The Solid Waste Transfer Station is the only business-type activity of the County.

The government-wide financial statements include not only the County itself (known as the primary government), but also the legally separate Meadowview Lighting District; the Urban Renewal Agency, the CCDA; and the 4-H & Extension Service District. Though legally separate, the CCDA, Lighting District and the 4-H Extension Service District's governing body is identical to the County's and the County is financially accountable. Because the services of these entities are exclusively for the benefit of the County, their financial data are included as governmental funds and blended component units. Complete financial statements for the CCDA and for the 4-H & Extension Service District may be obtained at the Office of the Finance Director, 230 Strand Street, St. Helens, Oregon 97051.

The government-wide financial statements are found on pages 20 and 21.

Fund Financial Statements - A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Columbia County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Columbia County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Ending fund balance is expressed in the categories of nonspendable (prepaid expenditure and inventory), restricted (determined by law or contractual terms), committed (reserved by the governing body for a specific purpose), assigned (reserved by governing body for specific purpose) and unassigned (unrestricted funds). This reporting structure presumes that proprietary and special revenue funds' ending fund balances will never have unassigned balances as their assets are all restricted for the special purpose of the respective fund.

COLUMBIA COUNTY, OREGON

**Management's Discussion and Analysis
For the Year Ended June 30, 2020**

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resource, as well as on balances of spendable resources at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near term financial decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and change in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Reconciliation of the Governmental Funds Balance Sheet to the Governmental Activities Column on the Statement of Net Position - The measurement criteria for each statement result in several significant differences between these two statements. Capital assets used in governmental activities are not financial resources and therefore are not included in the fund balance but they are part of net position. Liabilities which will be liquidated more than one year from the balance sheet date are not reported on the balance sheet but are reported on the Statement of net Position. Deferred outflows and inflows of resources, related primarily to reporting the County's defined benefit pension plan, are reported in the Statement of Net Position but not on the Balance Sheet. The full reconciliation can be found on page 23.

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance to the Governmental Activities Column on Statement of Activities - The fund balances of the County's governmental funds increased by \$4,478,876 during FY20 and the net position of the governmental activities increased by \$3,161,943. The difference between governmental fund balance and net position is due to fiscal year transactions that are reported differently on each statement. Repayments of long-term debt and expenditures for the acquisition of capital assets are not reported as expenses on the Statement of Activities. Instead they are reductions of noncurrent liabilities and additions to capital assets, respectively. Other reconciling items include accrued revenues and expenses and changes in accruals and deferrals that affect net position. The largest item was the difference in the way debt service payments are recognized on the statements. Principal payments are reported only in the governmental fund statements as expenditures, but not as an expense on the Statement of Activities, as it is a use of financial resources, but a reduction of long-term liabilities, in the current period.

As noted, Columbia County maintains 22 individual funds that combine to make up governmental activity. Information is presented separately in the governmental fund balance sheet and in the government fund statement of revenues, expenditures, and changes in fund balances for the General Fund, three special revenue funds (the Road Fund, Community Corrections Fund and Jail Operations Fund), with the data from the other 18 governmental funds combined into a single, aggregated presentation (Other Governmental). Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the Supplementary Information section of this report.

The County adopts an annual appropriated budget for all funds. A budgetary comparison statement has been provided for each major fund to demonstrate compliance with this budget.

COLUMBIA COUNTY, OREGON

**Management's Discussion and Analysis
For the Year Ended June 30, 2020**

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

The basic governmental fund financial statements can be found on pages 22 - 29 of this report.

Proprietary Fund - Since the opening of the Solid Waste Transfer Station in 2006, the County maintains an enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses this fund to account for all activity related to the transfer station and solid waste services to county residents.

The basic proprietary fund financial statements can be found on pages 30 - 32 of this report.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the County government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support County programs.

The basic fiduciary fund financial statement can be found on page 33 of this report.

Notes to the Basic Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements are found from page 34 - 72.

Required Supplementary Information - In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligations to the citizenry and its employees. Required supplementary information can be found beginning on page 73 of this report.

Other Supplementary Information - The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information for major funds. Combining and individual fund statements and schedules can be found starting on page 76 of this report.

COLUMBIA COUNTY, OREGON

**Management's Discussion and Analysis
For the Year Ended June 30, 2020**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Government-Wide Net Position Generally, net position serves over time as a useful indicator of a government's financial position. The County's assets exceeded liabilities by \$54,844,094 at the close of the current fiscal year and \$50,627,051 at the close of the prior fiscal year. The overall net position increased in FY20: the net investment in capital assets increased \$2 million; restricted purpose net position decreased \$2.8 million and unrestricted net position deficit of \$4.9 million (details noted in the next table).

	Total Government-Wide		Change	% Change
	2020	2019		
Assets:				
Current and other assets	\$ 32,630,964	\$ 27,996,764	\$ 4,634,200	16.6%
Capital assets (net of depreciation)	46,145,174	44,077,796	2,067,378	4.7%
Total Assets	78,776,138	72,074,560	6,701,578	9.2%
Deferred Outflows of Resources	7,498,115	6,018,370	1,479,745	24.6%
Liabilities:				
Current liabilities	3,237,194	2,675,336	561,858	2.1%
Net pension liability	17,700,572	13,825,912	3,874,660	28.2%
Long-term outstanding liabilities	9,099,575	9,673,789	(574,214)	-5.9%
Total Liabilities	30,037,341	26,175,037	3,862,304	14.8%
Deferred Inflows of Resources	1,349,297	1,290,842	58,455	4.5%
Net Position:				
Net investment in capital assets	44,184,963	42,051,082	2,133,881	5.1%
Restricted purpose: grant, contract, fund pol, ORS	20,585,772	23,420,403	(2,834,631)	-12.1%
Unrestricted surplus (deficit)	(9,926,641)	(14,844,437)	4,917,796	33.1%
Total Net Position	\$ 54,844,094	\$ 50,627,051	\$ 4,217,046	8.3%

The total governmental unrestricted deficit decreased by 33.1% compared to last year to \$14 million. The increase in unrestricted net position is primarily driven by the impact of a decrease in the net pension liability.

COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis For the Year Ended June 30, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The largest portion of Columbia County's net position at \$44,184,963, representing 80% of government-wide net position, is net investment in capital assets (e.g. infrastructure, land, buildings, machinery and equipment, reduced by related debt). Columbia County uses these capital assets to provide services to citizens. These assets are not available for future spending.

This year, the value of net investment in capital assets increased \$2.1 million. Information on capital asset investment and debt levels can be found in the Notes to the Financial Statements beginning on page 49.

Business Type Activity - At the end of the current fiscal year, a positive and increasing net position for the government's business-type activity, the Solid Waste Transfer Station, is seen. Cash holdings have increased due to the continued positive revenue to expenditure relationship this year. The decline in capital assets is due to depreciation expense offset by one capital equipment acquisition.

See page 50 in the Notes to the Financial Statements for more details on capital assets specific to the business-type activity Solid Waste Transfer Station Fund.

COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis
For the Year Ended June 30, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Long-term debt liabilities for the Business Type Activities declined by \$251,910, with the long-term portion decreasing by \$264,430. Details on the long term debt are found in the Notes to the Financial Statements on page 54.

	Business-Type Activities		Change	% Change
	2020	2019		
Assets:				
Current and other assets	\$ 2,830,768	\$ 3,163,878	\$ (333,110)	-10.5%
Capital assets (net of depreciation)	4,952,534	3,806,225	1,146,309	30.1%
Total Assets	7,783,302	6,970,103	813,199	11.7%
Deferred Outflows of Resources	55,001	40,311	14,690	36.4%
Liabilities:				
Current liabilities	434,452	436,775	(2,323)	-0.5%
Net OPEB liability	4,595	4,049	546	13.5%
Net pension liability	130,125	98,441	31,684	32.2%
Long-term outstanding liabilities	927,319	1,191,749	(264,430)	-22.2%
Total Liabilities	1,496,491	1,731,014	(234,523)	-13.5%
Deferred Inflows of Resources	9,793	8,701	1,092	12.6%
Net Position:				
Net investment in capital assets	3,760,785	2,362,566	1,398,219	59.2%
Restricted purpose: grant, contract, fund pol, ORS	2,695,150	5,256,465	(2,561,315)	-48.7%
Unrestricted surplus (deficit)	(123,916)	(2,348,332)	2,224,416	94.7%
Total Net Position	\$ 6,332,019	\$ 5,270,699	\$ 1,061,320	20.1%

COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis
For the Year Ended June 30, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Governmental Activity - The deficit in governmental unrestricted of \$9,802,725 is primarily due to the net pension liability (discussed previously). Total net position in governmental activities increased by \$3.1 million, or 7.0 percent, in FY20.

	Governmental Activities		Change	% Change
	2020	2019		
Assets:				
Current and other assets	\$ 29,800,196	\$ 24,832,886	\$ 4,967,310	20.0%
Other non-current assets	206,393	112,583	93,810	83.3%
Capital assets (net of depreciation)	40,986,247	40,158,988	827,259	20.5%
Total Assets	70,992,836	65,104,457	5,888,379	9.0%
Deferred Outflows of Resources	7,443,114	5,978,059	1,465,055	24.5%
Liabilities:				
Current liabilities	2,802,742	2,238,561	564,181	25.2%
Net pension liability	19,829,473	15,779,313	4,050,160	25.7%
Long-term outstanding liabilities	5,908,635	6,426,149	(517,514)	-8.0%
Total Liabilities	28,540,850	24,444,023	4,096,827	16.8%
Deferred Inflows of Resources	1,383,025	1,282,141	100,884	7.9%
Net Position:				
Net investment in capital assets	40,424,178	39,688,516	735,662	1.9%
Restricted purpose: grant, contract, fund pol, ORS	20,585,772	18,163,941	2,421,831	13.3%
Unrestricted surplus (deficit)	(9,802,725)	(12,496,105)	2,693,380	21.6%
Total Net Position	\$ 48,512,075	\$ 45,356,352	\$ 3,155,723	7.0%

Statement of Activities - The tables on the following pages detail governmental activities, business-type activities and government-wide activities in the Revenue and Expense Statement perspective. It also clearly shows the change in net position for the year (located near the foot of each table).

COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis
For the Year Ended June 30, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Government-Wide - The increase of \$2.5 million in governmental-wide activity net position is a 5.2% increase to last year's net position.

	<u>Total Government-Wide</u>		Total Change	Percentage
	<u>2020</u>	<u>2019</u>	Increase/ (Decrease)	Change
Revenue:				
Program revenues-				
Charges for services	\$ 11,971,975	\$ 13,627,985	\$ (1,656,010)	-12.2%
Operating grants and contributions	16,889,675	11,120,529	5,769,146	51.9%
Capital grants and contributions	-	1,972,123	(1,972,123)	-100.0%
General revenues-				
Property taxes	15,425,927	13,283,942	2,141,985	16.1%
Franchise and public service taxes	-	80,674	(80,674)	-100.0%
Mineral, royalties and timber revenue	243,239	2,131,010	(1,887,771)	-88.6%
Investment earnings	469,675	454,379	15,296	3.4%
Other revenue	401,836	324,116	77,720	24.0%
Total Revenue	45,402,327	42,994,758	2,407,569	5.6%
Expenses:				
General government	12,497,563	11,992,914	504,649	4.2%
Roads and bridges	6,383,522	6,430,337	(46,815)	-0.7%
Public safety	11,560,595	14,669,414	(3,108,819)	-21.2%
Health and welfare	1,476,110	1,459,045	17,065	1.2%
Culture and recreation	1,591,109	1,074,714	516,395	48.0%
Economic development	3,108,920	1,766,835	1,342,085	76.0%
Debt service	1,722,425	583,536	1,138,889	195.2%
Business-type activities	2,838,820	2,510,147	328,673	13.1%
Total Expenses	41,179,064	40,486,942	692,122	1.7%
Revenue Over/(Under) Expenses	4,223,263	2,507,816	1,715,447	68.4%
Change in Net Position	4,223,263	2,507,816	1,715,447	68.4%
Net position, beginning of period (restated)	50,620,831	48,119,235	2,501,596	5.2%
Net Position, End of Period	\$ 54,844,094	\$ 50,627,051	\$ 4,223,263	8.4%

COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis
For the Year Ended June 30, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Total revenues increased by 5.2 percent - roughly \$2 million - while expenses increased by 1.0 percent over last year's level. This dynamic explains both the ending net position increase as well as the positive trend in the change in net position metric. The roughly \$363,000 increase in expenses was led by increases in general government, roads and bridges, public safety, and health and welfare, but offset by decreases in culture and recreation, economic development, and interest on long-term debt.

Governmental Activity - The change in net position for FY20 of \$3.1 million in governmental-wide activity net position is nearly \$1.7 million higher than last year's change in net position.

	Governmental Activities		Total Change Increase/ (Decrease)	Percentage Change
	2020	2019		
Revenue:				
Program revenues-				
Charges for services	\$ 8,094,686	\$ 10,062,505	\$ (1,967,819)	-19.6%
Operating grants and contributions	16,881,240	11,120,529	5,760,711	51.8%
Capital grants and contributions	-	1,972,123	(1,972,123)	-100.0%
General revenues-				
Property taxes	15,425,927	13,283,942	2,141,985	16.1%
Franchise and public service taxes	-	80,674	(80,674)	-100.0%
Mineral, royalties and timber revenue	243,239	2,131,010	(1,887,771)	-88.6%
Investment earnings	421,631	408,093	13,538	3.3%
Other revenue	356,729	324,116	32,613	10.1%
Total Revenue	41,423,452	39,382,992	2,040,460	5.2%
Expenses:				
General government	12,497,563	11,992,914	504,649	4.2%
Roads and bridges	6,383,522	6,430,337	(46,815)	-0.7%
Public safety	11,560,595	14,669,414	(3,108,819)	-21.2%
Health and welfare	1,476,110	1,459,045	17,065	1.2%
Culture and recreation	1,591,109	1,074,714	516,395	48.0%
Economic development	3,108,920	1,766,835	1,342,085	76.0%
Interest on long-term debt	1,722,425	583,536	1,138,889	195.2%
Total Expenses	38,340,244	37,976,795	363,449	1.0%
Revenue Over/(Under) Expenses	3,083,208	1,406,197	1,677,011	119.3%
Special Payments/Transfers/Gain (loss) on disposal of assets	78,735	44,075	34,660	78.6%
Change in Net Position	3,161,943	1,450,272	1,711,671	118.0%
Net position, beginning of period (restated)	45,350,132	43,906,080	1,444,052	3.3%
Net Position, End of Period	\$ 48,512,075	\$ 45,356,352	\$ 3,155,723	7.0%

COLUMBIA COUNTY, OREGON

Management’s Discussion and Analysis
For the Year Ended June 30, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Discussion of the revenue and expense implications for governmental activity due to the reporting and operational changes mentioned on the previous page is found on pages 15 - 17.

Business Type Activity - The change in net position for the Transfer Station, the County’s only business-type activity, was slightly higher than the previous year. At \$1,061,320, the FY20 increase in net position is larger than the FY19 number by \$3,776.

	Business-Type		Total Change	Percentage
	2020	2019	Increase/ (Decrease)	Change
Revenue:				
Program revenues-				
Charges for services	\$ 3,877,289	\$ 3,565,480	311,809	8.7%
Operating Grants and Contributions	8,435	-	8,435	100.0%
Investment earnings	48,044	46,286	1,758	3.8%
Total Revenue	3,933,768	3,611,766	322,002	8.9%
Expenses:				
Business-type activity	2,838,820	2,510,147	328,673	13.1%
Total Expenses	2,838,820	2,510,147	328,673	13.1%
Revenue Over/(Under) Expenses	1,094,948	1,101,619	(6,671)	-0.6%
Transfers	(33,628)	(44,075)	10,447	23.7%
Change in Net Position	1,061,320	1,057,544	3,776	0.4%
Net position, beginning of period	5,270,699	4,213,155	1,057,544	25.1%
Net Position, End of Period	\$ 6,332,019	\$ 5,270,699	\$ 1,061,320	20.1%

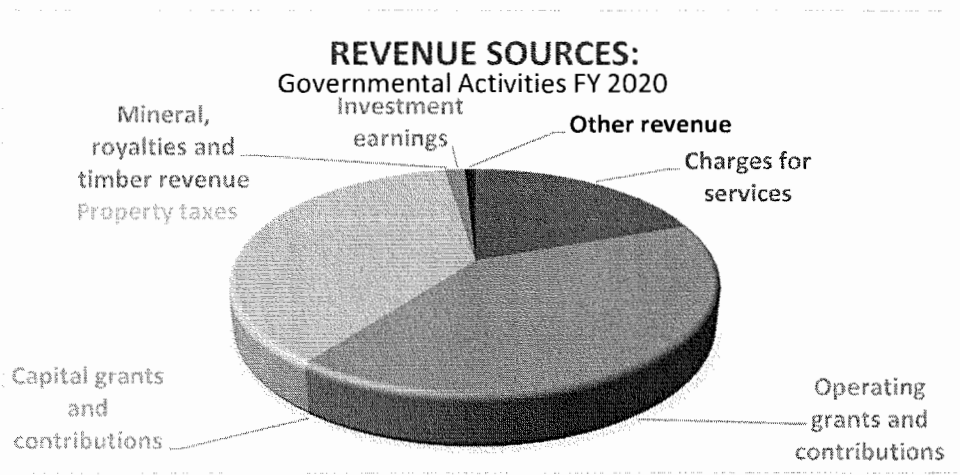
Increased revenues are due to growth in disposals and are an indication of the generalized economic recovery that is being felt now in our more rural section of the greater Portland metro area. The increase in expense is related to the assumed expense for credit card processing fees related to COVID.

COLUMBIA COUNTY, OREGON

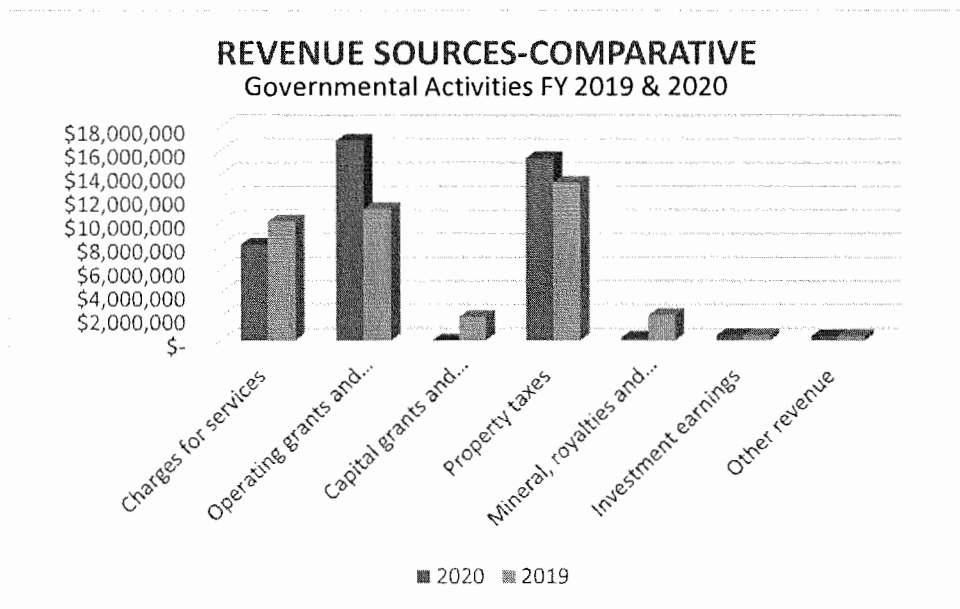
Management’s Discussion and Analysis
For the Year Ended June 30, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

FY20 Revenue - Relative to last fiscal year, revenue increased for the government-wide entity by 5.5% to \$45,357,220 (\$2,362,462 more than FY19). Governmental activity revenue increased by \$2,040,460 and business-type revenue was up \$322,022. The pie graph focuses on the governmental activities portion of the Statement of Activities by revenue source.



The chart below shows a year-to-year comparison of revenues by source.

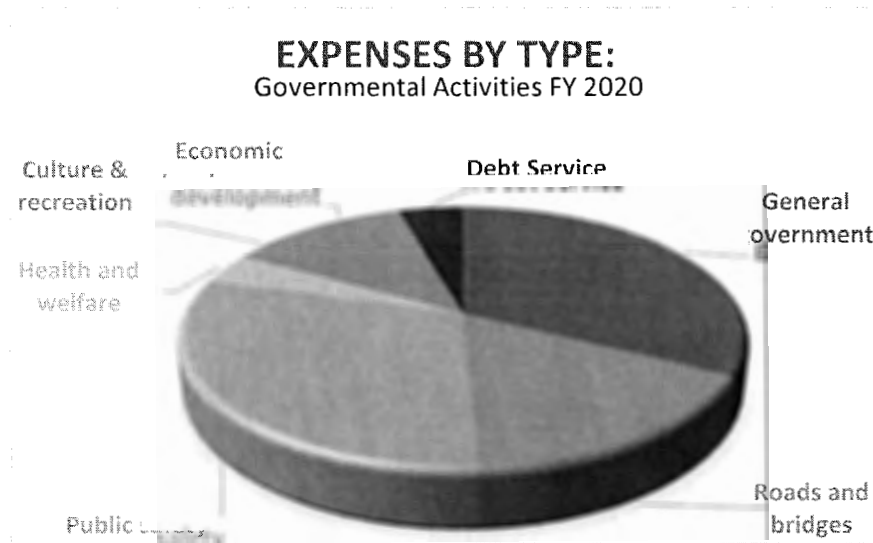


COLUMBIA COUNTY, OREGON

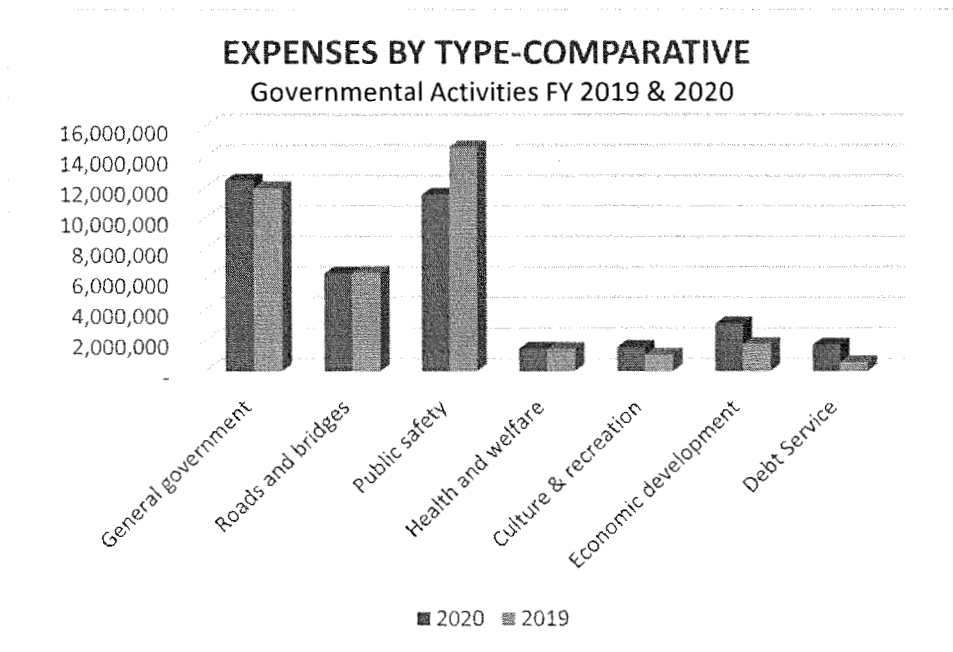
Management’s Discussion and Analysis
For the Year Ended June 30, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

FY20 Expenses - The chart below graphs the County’s expenses by public services activities. Only governmental activities are considered. Four activities experienced increases relative to the prior year, and the remaining three saw decreases in expenditure levels. Interest on long-term debt declined due to amortization tables that have lower interest rate components over time and the lack of new debt issued in the year.



The chart below shows a year-to-year comparison of expenses by type:



COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis For the Year Ended June 30, 2020

FUND FINANCIAL ANALYSIS

Fund Balance Change and Make Up - County major funds in FY20 include the General Fund, Road Fund, Jail Operations Fund, and Community Corrections Fund (the funds with the largest expenditure totals for the year). Information on these funds can be found in the Fund Financial statements as well as in their individual Major Funds statements in the Financial Section of the Annual Financial Report. The make-up of the major funds frequently changes in Columbia County due predominantly to federal grants for nonrecurring projects such as investments in capital assets or recovery from federally declared disasters. Three of the four FY20 major funds experienced increases in ending fund balance.

The Community Corrections Fund total fund balance increased by \$562 thousand. This increase is partially due to increased revenues over budgeted amounts and also \$1.7 million less in actual expenditures.

The Road Fund's total fund balance increased by \$123 thousand. The increase was partially due to increases in the state motor vehicle apportionment. Expenditures also increased due to additional capital outlay and other costs associated with constructing and maintaining the County's roads and bridges.

The Jail Operations Fund balance increased by \$429 thousand. Even though the revenues trailed expenditures during the fiscal year, other financing sources (predominantly transfers in from other funds) more than made up this current year deficit.

The General Fund's fund balance decreased by \$155 thousand, driven by a current year revenue over expense deficit.

BUDGETARY HIGHLIGHTS

The General Fund is the chief operating fund of the County. At the end of the current fiscal year unassigned fund balance in the General Fund was \$3,408,921 as compared with \$3,733,801 at the end of FY19. The unassigned balance is 8% lower than the prior year but it continues to exceed the two month operating expense policy for unrestricted ending fund balance based on FY20 actual Personnel plus Materials and Services expenditures. Meeting the County's ending fund balance mark was achieved through the continuing efforts to (1) contain costs due to upward pressure on payroll expense largely due to retirement and health insurance outlays that exceed the inflation rate as well as (2) manage continuing unrestricted revenue uncertainty in future years.

COLUMBIA COUNTY, OREGON

**Management’s Discussion and Analysis
For the Year Ended June 30, 2020**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets - Columbia County’s FY20 investment in capital assets government-wide amounts to \$45,938,781 (net of accumulated depreciation). Net capital assets increased by 4.4% for the County relative the prior fiscal year. This investment in capital assets includes land, buildings, infrastructure, machinery and equipment. The decrease reflects investments in infrastructure, vehicles, and equipment.

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land and land improvements	\$ 5,996,632	\$ 5,996,632	\$ 637,483	\$ 637,483	\$ 6,634,115	\$ 6,634,115
Construction in progress	61,932	61,932	-	-	61,932	61,932
Buildings	14,307,032	14,843,664	2,989,768	3,109,621	17,926,800	17,953,285
Infrastructure	17,843,690	16,838,833	-	-	17,843,690	16,838,833
Furniture and equipment	2,776,962	2,417,927	1,325,282	59,121	4,102,244	2,477,048
	\$ 40,986,248	\$ 40,158,988	\$ 4,952,533	\$ 3,806,225	\$ 45,938,781	\$ 43,965,213

Among the additions and improvements to County infrastructure which took place in FY20 are the following:

- Continued improvements at Gable Road in Saint Helens
- Vehicles for Sheriff’s patrol office, the Jail, Transit and the Roads departments
- Implementation of new GIS software for Assessor’s department

The capital equipment purchase addition started in FY2017-2018 was completed for business-type activity in FY2019-2020.

Additional details on capital assets for governmental and business type activities can be found in the Notes to the Financial Statements on pages 49 and 50.

COLUMBIA COUNTY, OREGON

**Management’s Discussion and Analysis
For the Year Ended June 30, 2020**

CAPITAL ASSET AND DEBT ADMINISTRATION (Continued)

Long-Term Debt - At the end of the current fiscal year, Columbia County had total long-term debt outstanding of \$27,812,708 while in the prior year the balance was \$24,333,681, an increase of 14.3%. No new debt in the form of bonds or loans was incurred in FY20.

	2020	2019	Total Change	Percentage Change
Limited Tax Bond - PERS UAL Bond	\$ 6,095,000	\$ 6,407,625	\$ (312,625)	-4.9%
Road improvement loan - Rainer	132,247	156,015	(23,765)	-15.2%
Long-term notes - OECD business-type activity	1,191,749	1,443,659	(251,910)	-17.4%
Note - City of St. Helens, transitional housing	39,294	44,674	(5,380)	-12.0%
Note - Energy efficient courthouse	83,834	164,575	(80,741)	-49.1%
Compensated absences	1,555,300	1,561,823	(6,523)	-0.4%
Net OPEB obligation	708,321	624,190	84,131	13.5%
Net pension liability	17,700,572	13,823,912	3,874,660	28.0%
Leases payable	306,391	105,208	201,183	191.2%
	\$ 27,812,708	\$ 24,333,681	\$ 3,479,027	14.3%

Further information on the County’s long-term debt is found in the Notes to the Financial Statements on pages 51-55.

KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE

Budget Information - The County remains cautiously optimistic about the ability to stabilize general fund services and personnel levels for FY2021 and beyond. Now that it is clearer that the federal timber revenues will not be coming back in a significant way, the County will undergo a strategic planning process that looks at recurring revenue trends, service mandates and Board funding priorities to assure a more stable budget process moving forward for the County.

The most significant positive for the future is the May 2020 renewal by county voters of the Jail Operations levy for four years. The new funding commitment will provide stable revenues and service delivery at the jail until FY2024-2025.

COLUMBIA COUNTY, OREGON

**Schedule of Proportionate Share of the Net Pension Liability and Schedule of Contributions
For the Year Ended June 30, 2020**

KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE (Continued)

Looking beyond the FY2020-2021 budget year, staff costs will grow with the Oregon Public Employees Retirement System (OPERS) as a significant personnel cost driver. OPERS has an unfunded liability that translates into a retirement rate environment for the FY21/FY22 and FY23/FY24 rate cycles that will be challenging to manage.

Columbia County elected leaders and professional staff will continue to balance the revenue available to the service obligations to the community and make the choices necessary to balance its budget and maintain a prudent level of reserves available for future needs.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Columbia County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, 230 Strand Street, St. Helens, OR 97051.

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COLUMBIA COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

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COLUMBIA COUNTY, OREGON

STATEMENT OF NET POSITION
June 30, 2020

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and investments	\$ 26,320,810	\$ 2,467,029	\$ 28,787,839
Receivables:			
Accounts receivable	2,247,222	363,739	2,610,961
Property taxes receivable	821,043	-	821,043
Due from other governments	23,783	-	23,783
Prepays	145,746	-	145,746
Inventories	241,592	-	241,592
Total current assets	<u>29,800,196</u>	<u>2,830,768</u>	<u>32,630,964</u>
Noncurrent assets:			
Proportionate share of net OPEB asset - RHIA	206,393	-	206,393
Capital Assets:			
Nondepreciable	6,058,564	637,483	6,696,047
Depreciable, net	34,927,683	4,315,051	39,242,734
Total noncurrent assets	<u>41,192,640</u>	<u>4,952,534</u>	<u>46,145,174</u>
Total Assets	<u>70,992,836</u>	<u>7,783,302</u>	<u>78,776,138</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related deferrals - PERS	7,306,734	54,113	7,360,847
OPEB related deferrals - Health	136,066	888	136,954
OPEB related deferrals - RHIA	314	-	314
Total deferred outflows of resources	<u>7,443,114</u>	<u>55,001</u>	<u>7,498,115</u>
LIABILITIES			
Current liabilities:			
Accounts payable and payroll liabilities	1,947,086	135,620	2,082,706
Interest payable	34,904	34,402	69,306
Unearned Revenue	34,171	-	34,171
Deposits	38,450	-	38,450
Current portion of long-term obligations	653,352	264,430	917,782
Current portion of capital leases	94,779	-	94,779
Total current liabilities	<u>2,802,742</u>	<u>434,452</u>	<u>3,237,194</u>
Noncurrent liabilities:			
Accrued compensated absences	1,555,300	-	1,555,300
Net OPEB obligation - Health	703,726	4,595	708,321
Proportionate share of net pension liability - PERS	17,570,447	130,125	17,700,572
Noncurrent portion of long-term obligations	5,697,023	927,319	6,624,342
Noncurrent portion of capital leases	211,612	-	211,612
Total noncurrent liabilities	<u>25,738,108</u>	<u>1,062,039</u>	<u>26,800,147</u>
Total Liabilities	<u>28,540,850</u>	<u>1,496,491</u>	<u>30,037,341</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related deferrals - PERS	1,194,897	8,849	1,203,746
OPEB related deferrals - Health	144,607	944	145,551
OPEB related deferrals - RHIA	43,521	-	43,521
Total deferred inflows of resources	<u>1,383,025</u>	<u>9,793</u>	<u>1,349,297</u>
NET POSITION			
Net Investment in Capital Assets	40,424,178	3,760,785	44,184,963
Restricted:			
General Fund	406,904	-	406,904
Jail Operations	3,910,805	-	3,910,805
Roads	2,098,349	-	2,098,349
Community Corrections	2,750,072	-	2,750,072
Non-Major Funds	12,100,152	-	12,100,152
OPEB - RHIA Asset	206,393	-	206,393
Special purposes: grant, contract, fund policy, ORS	-	2,695,150	2,695,150
Unrestricted	<u>(13,384,778)</u>	<u>(123,916)</u>	<u>(13,508,694)</u>
Total Net Position	<u>\$ 48,512,075</u>	<u>\$ 6,332,019</u>	<u>\$ 54,844,094</u>

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2020**

	Program Revenues			Net Revenue (Expenses) and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Functions/Programs						
Governmental Activities						
General government	\$ 12,497,563	\$ 2,756,123	\$ 1,335,132	\$ (8,406,308)	\$ -	\$ (8,406,308)
Roads and bridges	6,383,522	446,638	7,210,155	1,273,272	-	1,273,272
Public safety	11,560,595	3,716,428	5,101,892	(2,742,275)	-	(2,742,275)
Health and welfare	1,476,110	146,263	1,410,685	80,838	-	80,838
Culture and recreation	1,591,109	644,392	109,141	(837,575)	-	(837,575)
Economic development	3,108,920	384,842	1,714,234	(1,009,844)	-	(1,009,844)
Debt Service	1,722,425	-	-	(1,722,425)	-	(1,722,425)
Total governmental activities	38,340,244	8,094,686	16,881,240	(13,364,318)	-	(13,364,318)
Business- Type Activities						
Transfer station	2,838,820	3,877,289	8,435	-	1,046,904	1,046,904
	2,838,820	3,877,289	8,435	-	1,046,904	1,046,904
Total Primary Government	\$ 41,179,064	\$ 11,971,975	\$ 16,889,675	(13,364,318)	1,046,904	(12,317,414)
General Revenues						
Property taxes				15,425,927	-	15,425,927
Mineral royalties and timber				243,239	-	243,239
Interest and investment earnings				421,631	48,044	469,675
Miscellaneous income (expense)				356,729	-	356,729
Total General Revenues				16,447,526	48,044	16,495,570
Gain (Loss) on disposal of assets				50,620	-	50,620
Special payments				(5,513)	-	(5,513)
Transfers				33,628	(33,628)	-
Change in Net Position				3,161,943	1,061,320	4,223,263
Net Position - beginning of year (as restated)				45,350,132	5,270,699	50,620,831
Net Position - end of year				\$ 48,512,075	\$ 6,332,019	\$ 54,844,094

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2020**

	GENERAL FUND	JAIL OPERATIONS FUND	ROAD FUND	COMMUNITY CORRECTIONS FUND	OTHER GOVERNMENTAL	TOTAL
ASSETS:						
Cash and investments	\$ 3,873,818	\$ 3,727,829	\$ 2,162,937	\$ 2,750,356	\$ 11,969,588	\$ 24,484,528
Receivables						
Accounts receivable	744,319	194,635	588,314	2,126	717,828	2,247,222
Property taxes receivable	312,450	124,085	-	-	117,429	553,964
Cash with County	145,966	58,988	-	-	62,125	267,079
Due from other governments	23,783	-	-	-	-	23,783
Prepays	143,946	-	-	-	1,800	145,746
Inventories	-	-	207,950	-	33,642	241,592
Total assets	\$ 5,244,282	\$ 4,105,537	\$ 2,959,201	\$ 2,752,482	\$ 12,902,412	\$ 27,963,914
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:						
Liabilities:						
Accounts payable and Payroll liabilities	\$ 793,468	\$ 70,647	\$ 652,902	\$ 2,410	\$ 271,020	\$ 1,790,447
Deferred Revenue	-	-	-	-	34,171	34,171
Other liabilities	142,593	-	-	-	12,996	155,589
Deposits and bail	36,000	-	-	-	2,450	38,450
Total liabilities	972,061	70,647	652,902	2,410	320,637	2,018,657
Deferred inflows of resources:						
Unavailable revenue - property taxes	312,450	124,085	-	-	117,429	553,964
Total deferred inflows of resources	312,450	124,085	-	-	117,429	553,964
Fund balances:						
Nonspendable	143,946	-	207,950	-	35,442	387,338
Restricted	406,904	3,910,805	2,098,349	2,750,072	12,100,152	21,266,282
Assigned	-	-	-	-	356,204	356,204
Unassigned	3,408,921	-	-	-	(27,452)	3,381,469
Total fund balances	3,959,771	3,910,805	2,306,299	2,750,072	12,464,346	25,391,293
Total liabilities, deferred inflows of resources and fund balances	\$ 5,244,282	\$ 4,105,537	\$ 2,959,201	\$ 2,752,482	\$ 12,902,412	\$ 27,963,914

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**RECONCILIATION OF BALANCE SHEET OF GOVERNMENTAL FUNDS
TO STATEMENT OF NET POSITION**

June 30, 2020

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

Fund Balances-Governmental Funds	\$	25,391,293
 Deferred inflows and outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.		
Deferred Inflows- PERS		(1,194,897)
Deferred Outflows- PERS		7,306,734
 Deferred inflows and outflows of resources related to the other post employment benefits include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.		
Deferred Outflows - RHIA		314
Deferred Inflows - RHIA		(43,521)
Deferred Outflows - Health		136,066
Deferred Inflows - Health		(144,607)
 The Net Pension Liability, Net OPEB Asset (RHIA), and Net OPEB Liability - Health Insurance are the differences between the total pension and OPEB liabilities and the assets set aside to pay benefits earned to past and current employees and beneficiaries.		
Net OPEB Asset - RHIA		206,393
Net Pension Liability- PERS		(17,570,447)
Net OPEB Liability - Health Insurance		(703,726)
 The cost of capital assets (land, buildings, improvements, machinery and equipment, infrastructure, and construction in progress) is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the net position includes those capital assets among the assets of the County as a whole.		
Governmental Capital Assets	\$	295,472,726
Less Accumulated Depreciation		<u>(254,486,479)</u>
		40,986,247
 Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position.		
Accrued Compensated Absences	\$	(1,555,300)
Interest Payable		(34,904)
Bonds Payable		(6,095,000)
Leases Payable		(306,391)
Notes Payable		<u>(255,375)</u>
		(8,246,970)
 Deferred Revenue represents amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds.		
		553,964
 Internal Service Funds are used by management to charge costs of activities to individual funds. Net Position of the internal service funds are reported with governmental activities, net.		
		<u>1,835,232</u>
Total Net Position		<u>\$ 48,512,075</u>

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020**

	GENERAL FUND	JAIL OPERATIONS FUND	ROAD FUND	COMMUNITY CORRECTIONS FUND	OTHER GOVERNMENTAL	TOTAL
REVENUES						
Property tax collected by County	\$ 7,292,227	\$ 3,096,886	\$ -	\$ -	\$ 5,080,909	\$ 15,470,022
Local Fees	2,537,863	2,444,056	627,977	250,502	1,317,989	7,178,387
Miscellaneous	427,558	126,800	169,998	43,111	1,448,532	2,215,999
Grants and Donations	3,601,876	48,445	7,075,738	2,643,128	3,512,053	16,881,240
Intergovernmental Services	4,949,192	-	2,241	4,125	-	4,955,558
Total revenues	18,808,716	5,716,187	7,875,954	2,940,866	11,359,483	46,701,206
EXPENDITURES						
Current:						
General government	10,426,576	-	-	-	1,004,705	11,431,281
Roads and bridges	-	-	4,243,756	-	-	4,243,756
Public safety	2,403,957	5,978,826	-	1,783,981	95,159	10,261,923
Health and welfare	920,906	-	-	-	461,381	1,382,287
Culture and recreation	-	-	-	-	1,340,971	1,340,971
Economic development	-	-	-	-	2,708,988	2,708,988
Special payments	-	-	-	-	5,513	5,513
Capital outlay	-	32,570	3,116,818	-	419,462	3,568,850
Debt service	983,401	-	-	6,680	1,158,954	2,149,035
Total expenditures	14,734,840	6,011,396	7,360,574	1,790,661	7,195,133	37,092,604
Excess of Revenues Over (Under) Expenditures	4,073,876	(295,209)	515,380	1,150,205	4,164,350	9,608,602
Other Financing Sources, (Uses)						
Sale of Assets	8,571	-	37,652	-	11,481	57,704
Transfers In	659,728	1,327,962	-	-	837,626	2,825,316
Intergovernmental Service Transfers Out	(3,253,803)	(603,429)	(429,185)	(347,924)	(553,089)	(5,187,430)
Transfers Out	(1,644,179)	-	-	(240,000)	(941,137)	(2,825,316)
Total Other Financing Sources, (Uses)	(4,229,683)	724,533	(391,533)	(587,924)	(645,119)	(5,129,726)
Net Change in Fund Balance	(155,807)	429,324	123,847	562,281	3,519,231	4,478,876
FUND BALANCE - BEGINNING (AS RESTATED)	4,115,578	3,481,481	2,182,452	2,187,791	8,945,115	20,912,417
FUND BALANCE - ENDING	\$ 3,959,771	\$ 3,910,805	\$ 2,306,299	\$ 2,750,072	\$ 12,464,346	\$ 25,391,293

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS - TO
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2020**

Explanation of certain differences between the governmental fund statement of revenues, expenditures,
and changes in fund balance and the government-wide statement of activities

Net Change in Fund Balance	\$	4,478,876
<p>The pension expense represents the changes in net pension asset (liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits.</p>		
PERS Pension Income (Expense)		(2,491,184)
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.</p>		
Capital Asset additions	\$	3,905,951
Gain/loss on sale of assets		50,620
Proceeds from sale of assets		(57,704)
Less current year depreciation		<u>(3,071,608)</u>
		827,259
<p>In the Statement of Activities, the contributions to the Post Retirement Health Benefits Program in excess of the actuarially determined contribution amount increased the net OPEB obligation. In the governmental funds, the entire contribution is recognized as an expenditure. This is the amount by which the net OPEB obligation is increased.</p>		
OPEB Income (Expense) - RHIA		50,603
OPEB Income (Expense) - Health Insurance		(27,999)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.</p>		
Change in deferred revenue		(44,095)
<p>Repayment of long-term debt is an expenditure in the governmental funds, however repayment reduces long-term liabilities in the statement of net position.</p>		
Change in Accrued Compensated Absences	6,523	
Change in Interest Payable	4,096	
Change in Bonds Payable	312,625	
Change in Notes Payable	109,889	
Change in Leases Payable (Net)	<u>(201,183)</u>	
		231,950
Internal Service Funds are used by management to charge costs of activities to individual funds. This is the change in the internal service fund net position from the prior year.		<u>136,533</u>
Change in Net Position	<u>\$</u>	<u>3,161,943</u>

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2020**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Property tax collected by County	\$ 7,646,144	\$ 7,646,144	\$ 7,292,227	\$ (353,917)
Local Fees	2,895,128	2,847,488	2,537,863	(309,625)
Miscellaneous	1,124,744	1,149,744	427,558	(722,186)
Grants and Donations	3,335,205	3,492,416	3,601,876	109,460
Intergovernmental Services	4,962,471	4,962,471	4,949,192	(13,279)
Total revenue	<u>19,963,692</u>	<u>20,098,263</u>	<u>18,808,716</u>	<u>(1,289,547)</u>
EXPENDITURES				
Personnel	12,131,744	12,226,689 (1)	11,046,529	1,180,160
Materials and Services	3,715,850	3,456,541 (1)	2,482,889	973,652
Capital outlay	401,980	660,923 (1)	222,021	438,902
Debt service	1,004,055	1,004,055 (1)	983,401	20,654
Contingency	1,189,420	1,189,420 (1)	-	1,189,420
Total expenditures	<u>18,443,049</u>	<u>18,537,628</u>	<u>14,734,840</u>	<u>3,802,788</u>
Excess of Revenues Over (Under) Expenditures	1,520,643	1,560,635	4,073,876	2,513,241
Other Financing Sources (Uses)				
Sale of assets	-	-	8,571	8,571
Transfers In	650,812	650,812	659,728	8,916
Intergovernmental Service Transfers Out	(3,120,833)	(3,173,630) (1)	(3,253,803)	(80,173)
Transfers Out	(1,528,393)	(1,819,393) (1)	(1,644,179)	175,214
Total Other Financing Sources (Uses)	<u>(3,998,414)</u>	<u>(4,342,211)</u>	<u>(4,229,683)</u>	<u>112,528</u>
Net Change in Fund Balance	(2,477,771)	(2,781,576)	(155,807)	2,625,769
FUND BALANCE - BEGINNING OF YEAR	<u>3,977,771</u>	<u>4,281,576</u>	<u>4,115,578</u>	<u>(165,998)</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 3,959,771</u>	<u>\$ 2,459,771</u>

(1) Appropriation Level - Shown on page 101.

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**JAIL OPERATION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES				
Property tax collected by County	\$ 3,129,100	\$ 3,129,100	\$ 3,096,886	\$ (32,214)
Local Fees	2,514,000	2,514,000	2,444,056	(69,944)
Miscellaneous	67,300	67,300	126,800	59,500
Grants and Donations	-	-	48,445	48,445
Total revenue	<u>5,710,400</u>	<u>5,710,400</u>	<u>5,716,187</u>	<u>5,787</u>
EXPENDITURES				
Personal services	4,174,831	4,174,831 (1)	3,913,315	261,516
Materials and services	2,177,364	2,177,364 (1)	2,065,511	111,853
Capital outlay	225,000	325,000 (1)	32,570	292,430
Debt Service	100,000	- (1)	-	-
Contingency	1,082,059	1,082,059 (1)	-	1,082,059
Total expenditures	<u>7,759,254</u>	<u>7,759,254</u>	<u>6,011,396</u>	<u>1,747,858</u>
Excess of Revenues Over (Under) Expenditures	(2,048,854)	(2,048,854)	(295,209)	1,753,645
Other Financing Sources (Uses)				
Transfers in	1,324,194	1,324,194	1,327,962	(3,768)
Intergovernmental Service Transfers Out	(582,228)	(582,228) (1)	(603,429)	(21,201)
Total Other Financing Sources (Uses)	<u>741,966</u>	<u>741,966</u>	<u>724,533</u>	<u>(17,433)</u>
Net Change in Fund Balance	(1,306,888)	(1,306,888)	429,324	1,736,212
FUND BALANCE - BEGINNING	<u>1,306,888</u>	<u>1,306,888</u>	<u>3,481,481</u>	<u>2,174,593</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,910,805</u>	<u>\$ 3,910,805</u>

(1) Appropriation Level

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**ROAD FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES				
Local Fees	\$ 992,000	\$ 1,052,000	\$ 627,977	\$ (424,023)
Miscellaneous	28,000	28,000	169,998	141,998
Grants and Donations	9,365,000	9,365,000	7,075,738	(2,289,262)
Intergovernmental Services	<u>10,000</u>	<u>10,000</u>	<u>2,241</u>	<u>(7,759)</u>
Total revenue	<u>10,395,000</u>	<u>10,455,000</u>	<u>7,875,954</u>	<u>(2,579,046)</u>
EXPENDITURES				
Personal services	2,569,432	2,569,432 (1)	2,402,425	167,007
Materials and services	4,208,842	4,208,842 (1)	1,841,331	2,367,511
Capital outlay	4,490,000	4,690,000 (1)	3,116,818	1,573,182
Contingency	<u>2,000,144</u>	<u>2,060,144 (1)</u>	<u>-</u>	<u>2,060,144</u>
Total expenditures	<u>13,268,418</u>	<u>13,528,418</u>	<u>7,360,574</u>	<u>6,167,844</u>
Excess of Revenues Over (Under) Expenditures	(2,873,418)	(3,073,418)	515,380	3,588,798
Other Financing Sources (Uses)				
Sale of Assets	-	-	37,652	37,652
Transfers in	200,000	400,000	-	400,000
Intergovernmental Service Transfers Out	<u>(465,863)</u>	<u>(465,863) (1)</u>	<u>(429,185)</u>	<u>36,678</u>
Total Other Financing Sources (Uses)	<u>(265,863)</u>	<u>(65,863)</u>	<u>(391,533)</u>	<u>(325,670)</u>
Net Change in Fund Balance	(3,139,281)	(3,139,281)	123,847	3,263,128
FUND BALANCE - BEGINNING	<u>3,139,281</u>	<u>3,139,281</u>	<u>2,182,452</u>	<u>(956,829)</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,306,299</u>	<u>\$ 2,306,299</u>

(1) Appropriation Level

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**COMMUNITY CORRECTIONS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2020**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
REVENUES				
Local Fees	\$ 226,100	\$ 226,100	\$ 250,502	\$ 24,402
Miscellaneous	15,000	15,000	43,111	28,111
Grants and Donations	2,349,000	2,349,000	2,643,128	294,128
Intergovernmental Services	-	-	4,125	4,125
Total revenues	2,590,100	2,590,100	2,940,866	350,766
EXPENDITURES				
Personal services	1,919,365	1,919,365 (1)	1,570,678	348,687
Materials and services	372,783	372,783 (1)	213,303	159,480
Debt Service	6,680	6,680 (1)	6,680	-
Contingency	991,068	991,068 (1)	-	991,068
Total expenditures	3,289,896	3,289,896	1,790,661	1,499,235
Excess of Revenues Over (Under) Expenditures	(699,796)	(699,796)	1,150,205	1,850,001
Other Financing Sources (Uses):				
Intergovernmental Service Transfers Out	(344,219)	(344,219) (1)	(347,924)	(3,705)
Transfers out	(240,000)	(240,000) (1)	(240,000)	-
Total Other Financing Sources (Uses)	(584,219)	(584,219)	(587,924)	(3,705)
Net Change in Fund Balance	(1,284,015)	(1,284,015)	562,281	1,846,296
FUND BALANCE - BEGINNING OF YEAR	1,284,015	1,284,015	2,187,791	903,776
FUND BALANCE - END OF YEAR	\$ -	\$ -	\$ 2,750,072	\$ 2,750,072

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

June 30, 2020

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS	GOVERNMENTAL ACTIVITIES
	TRANSFER STATION FUND	INTERNAL SERVICE FUNDS
ASSETS		
Cash and investments	\$ 2,467,029	\$ 1,836,282
Accounts receivable, net	363,739	-
Total current assets	2,830,768	1,836,282
Nondepreciable capital assets	\$637,483	-
Depreciable capital assets, net	4,315,051	-
Total non-current assets	4,952,534	-
Total assets	7,783,302	1,836,282
DEFERRED OUTFLOWS OF RESOURCES		
Net OPEB related deferred outflows	888	-
Net pension related deferred outflows	54,113	-
Total Deferred Outflows of Resources	55,001	-
Total assets and deferred outflows	\$ 7,838,303	\$ 1,836,282
LIABILITIES		
Accounts payable	\$ 135,620	\$ 1,050
Interest payable	34,402	-
Current portion of long-term obligations	264,430	-
Total current liabilities	434,452	1,050
Net OPEB Obligation	4,595	-
Proportionate share of net pension liability	130,125	-
Non current portion of long term liabilities	927,319	-
Total noncurrent liabilities	1,062,039	-
Total liabilities	1,496,491	1,050
DEFERRED INFLOWS OF RESOURCES		
Net OPEB related deferred inflows	944	-
Net pension related deferred inflows	8,849	-
Total Deferred Inflows of Resources	9,793	-
Net Position		
Net Investment in Capital Assets	3,760,785	-
Restricted for special purposes by fund policy (equipment replacement reserve)	2,695,150	-
Unrestricted	(123,916)	1,835,232
Total net position	6,332,019	1,835,232
Total liabilities, deferred inflows and net position	\$ 7,838,303	\$ 1,836,282

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 For the Year Ended June 30, 2020**

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS	GOVERNMENTAL ACTIVITIES
	TRANSFER STATION FUND	INTERNAL SERVICE FUNDS
OPERATING REVENUES		
Tipping fees	\$ 3,797,238	\$ -
Grant Revenue	8,435	-
Intergovernmental Service	-	265,500
Miscellaneous	80,051	-
Total operating revenues	<u>3,885,724</u>	<u>265,500</u>
OPERATING EXPENSES		
Payroll cost	151,113	-
Nonpayroll expenses	2,366,576	162,449
Depreciation	249,381	-
Total operating expenses	<u>2,767,070</u>	<u>162,449</u>
Income, (Loss) From Operations	1,118,654	103,051
NON-OPERATING REVENUES (EXPENSES)		
Interest income	48,044	33,482
Interest expense	(71,750)	-
Total non-operating Revenues (Expenses)	<u>(23,706)</u>	<u>33,482</u>
TRANSFERS		
Intergovernmental Service Transfers Out	<u>(33,628)</u>	<u>-</u>
Total Transfers	<u>(33,628)</u>	<u>-</u>
Change in Net Position	1,061,320	136,533
Beginning Net Position (restated)*	<u>5,270,699</u>	<u>1,698,699</u>
Ending Net Position	<u>\$ 6,332,019</u>	<u>\$ 1,835,232</u>

* Internal Service Funds beginning net position is restated to include the PERS Reserve Fund, which has been reclassified to an Internal Service Fund as of the fiscal year 2019-2020.

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

For the Year Ended June 30, 2020

	BUSINESS-TYPE ACTIVITIES- ENTERPRISE FUNDS	GOVERNMENTAL ACTIVITIES
	TRANSFER STATION FUND	INTERNAL SERVICE FUNDS
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$ 3,873,758	\$ 265,500
Cash paid to suppliers and others	(2,380,602)	(172,075)
Cash paid to employees and others for salaries and benefits	(132,481)	-
Net cash provided (used) by operating activities	<u>1,360,675</u>	<u>93,425</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers out	(33,628)	
Net Cash Provided (Used) by Noncapital and Related Financing Activities	<u>(33,628)</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of capital assets	(1,395,690)	-
Loan payments	(251,910)	-
Interest expense	(71,750)	-
Net cash provided (used) by capital and related financing activities	<u>(1,719,350)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	48,044	33,482
Net cash provided by investing activities	<u>48,044</u>	<u>33,482</u>
Net change in cash and cash equivalents	(344,259)	126,907
CASH AND CASH EQUIVALENTS - BEGINNING (restated)*	<u>2,811,288</u>	<u>1,709,375</u>
CASH AND CASH EQUIVALENTS - ENDING	<u>\$ 2,467,029</u>	<u>\$ 1,836,282</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (loss)	\$ 1,118,654	\$ 103,051
Adjustments to Reconcile Operating Income (loss) to net		
Depreciation/Amortization	249,381	-
(Increase), Decrease in Accounts Receivable	(11,966)	
(Increase), Decrease in Prepaid Expenses	817	
(Increase), Decrease in Net Pension and OPEB Related Items	32,230	
(Increase), Decrease in Net Pension and OPEB Related Deferrals	(13,598)	
Increase, (Decrease) in Accounts Payable/Accrued Liabilities	(14,843)	(9,626)
Net cash provided (used) by operating activities	<u>\$ 1,360,675</u>	<u>\$ 93,425</u>

* Internal Service Funds beginning cash and cash equivalents is restated to include the PERS Reserve Fund, which has been reclassified to an Internal Service Fund as of the fiscal year 2019-2020.

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

FIDUCIARY FUNDS
STATEMENT OF NET POSITION
June 30, 2020

	<u>AGENCY FUNDS</u>
ASSETS	
Cash and investments	\$ 2,571,123
Total assets	<u>\$ 2,571,123</u>
LIABILITIES	
Due to other governments	\$ 2,571,123
Total liabilities	<u>\$ 2,571,123</u>

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

A. THE FINANCIAL REPORTING ENTITY

The County was incorporated in 1854 under the name of "Columbia County." County voters elect the Management, composed of a three-member Board of Commissioners. Other elected officials providing services for the County include Sheriff, Clerk, Assessor, Treasurer, District Attorney, and Justice of the Peace.

Columbia County is a primary government. A primary government is a financial reporting entity, which has a separately elected governing body, is legally separate, and is fiscally independent of other state and local governments. As required by GAAP, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the County's operations and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statement to emphasize it is legally separate from the government. The County has no discretely presented component units and has three blended component units described below. The blended component units are reported as special revenue funds.

Blended Component Units

Meadowview Service District - The District provides street lighting for the Meadowview District. The County Board of Commissioners is the governing board for the District.

Columbia County 4-H & Extension Service District - The District provides educational services primarily in agriculture and home economics for County residents. In addition, the District oversees the 4-H program. The County Board of Commissioners is the governing board for the District.

Columbia County Development Agency - The Agency was formed to plan, direct, and manage the Port Westward Urban Renewal Agency. The County Board has been appointed governing body of the Agency.

Complete financial statements for each component unit may be obtained at the Office of the Finance Director, 230 Strand Street, St. Helens, Oregon 97051-0100.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Position and the Statement of Activities display information about the County as a whole. These statements include all the financial activities, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. The statement of activities presents a comparison between direct expenses and program revenues for each function of the governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities.

Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and (c) Pension and OPEB expenses derived from the implementation of GASBs 68 and 75. Taxes and other items not properly included among program revenues are reported instead as general revenues.

FUND FINANCIAL STATEMENTS

These statements display information at the individual fund level. Each fund is considered to be a separate accounting entity. Funds are classified and summarized as governmental, proprietary, or fiduciary. Major individual governmental funds are reported as separate columns in the fund financial statements. The County reports the following major governmental funds: General Fund, Road Fund, Jail Operations Fund, and Community Corrections Fund. Non-major funds are consolidated into a single column in the financial section of the basic financial statements and are detailed in the supplemental information.

GOVERNMENTAL FUND TYPES

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments and pension costs, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. DESCRIPTION OF FUNDS

The County reports the following major funds:

General Fund

This fund accounts for the financial resources of the County that are not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees, grants, and state shared revenues. Primary expenditures are for public safety, corrections, judicial, economic development, and general administration.

Special Revenue Funds

These funds account for revenues derived from specific taxes or other earmarked revenue sources, including state gas tax and state revenue sharing entitlements, which are legally restricted to expenditures for specified purposes. Funds included in this fund category are:

Jail Operations Fund

This fund was established in fiscal year 2014-15, the first year for the local option levy to support jail operations. Revenues for the fund come from property tax, jail rental fees, general fund transfers and other miscellaneous fees and grants. The monies are used to operate the Columbia County Jail.

Road Fund

This fund was established as a requirement of ORS 366.542(4). Monies received from the State of Oregon (State Highway funds, gasoline tax apportionment and grants) make up the majority of the fund's revenue base with small additional contributions from fees charged to the public, federal grants and transfers from other funds for goods and services. These monies are to be used for the construction and expansion, operations and maintenance, repair and preservation of County roads, streets and bridges.

Community Corrections Fund

This fund was established under the Senate Bill 1145 and 156 in 1995 to account for the activities of the adult parole and probation program for the County. The fund receives its revenue from state programs and from supervision fees.

Additionally, there are the following non-major funds:

Special Revenue Funds

Fair Board Fund

This fund was established as a requirement of ORS 565-325. This fund receives monies from state lottery, rentals and concessions. Admission fees from the county fair augment these revenues. The fair board is charged with the responsibility to maintain, repair and preserve the county fair grounds and buildings and support agriculture-oriented programs such as the 4-H and hold one annual county fair.

Direct Pass Through Grant Fund

This fund was set up to receive, control and disburse funds that the County receives for other entities under contract with the State of Oregon. The County has an oversight and fiduciary responsibility to the State.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. DESCRIPTION OF FUNDS (CONTINUED)

Corner Preservation Fund

The Public Land Corner Preservation Fund was established under County Ordinance No. 89-16. Revenues are derived from fees charged by the County Clerk when recording instruments under ORS 205.130(2) and ORS 203.148. These fees were established to pay expenses incurred in the establishment and maintenance of corners of government survey under ORS 209.070 (5 and 6).

Inmate Benefit Expense Fund

This fund was established to account for profits generated from products and services sold and supplied to inmates of the County jail. These revenues are to be used exclusively in a manner benefiting the population of the jail.

Courthouse Security Fund

This fund accounts for revenues received from cities and courts that are a percentage of fines paid to the cities and courts. The disbursement of the funds is determined by the courthouse security committee, which is made up of the presiding Judge, Sheriff, Jail manager, Commissioner and manager of building services.

Law Library Fund

This fund was established under authority of ORS 9.840 and 9.850. Revenues are received per schedule detailed in ORS 21.350 from the state court administrator. The revenue is to be used exclusively to maintain a law library at the county seat, and be available for use by litigants and attorneys without additional fees.

Economic Development Fund

Accounts for shared revenue received from the Oregon State Lottery Fund to be used for economic development activities. State video lottery payments are the principal source of revenue.

Public Works Capital Fund

This fund provides for the operations and capital improvements needs of the County's bike paths with revenue that consists primarily from one percent of the County's state gasoline tax. It now also includes the System Development Charge (SDC) revenue stream that is restricted for capital upgrades for county roads and parks in the corresponding districts within the jurisdiction.

County Park and Recreation Fund

This fund was created by County ordinance No 94-9 in December 1994. It was established to operate and maintain and expand the County Park system. The fund receives monies from the State Highway Fund, from grants, and logging revenue from County forests.

CC Rider Transportation Fund

The Columbia County Rider Transportation Fund was established to provide transportation for Columbia County citizens. It is funded by state and federal grants and by local public entities' support. Additional revenue is generated by rider fares and Medicaid payment for senior transportation.

Building Services Fund

Per ORS 455.210.3C, building fee revenue can only be used for the operations of the building department. In order to accommodate this requirement, the building services fees and expenses are tracked in a stand-alone fund.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. DESCRIPTION OF FUNDS (CONTINUED)

Strategic Investment Program Fund

This fund began in FY16 and consists of the revenues from the County's SIP agreement with Portland General Electric (PGE) which will last 15 years through FY30. Funds are distributed to jurisdictions in the Port Westward area and a portion is retained by the county as described in the intergovernmental agreement signed by the relevant taxing districts.

Additionally, a budgetary comparison schedule is presented for the following blended component units, which are considered to be non-major governmental funds:

Meadowview Service County Fund

This fund is the general fund for this special District. Under ORS 451.490, a local option tax is assessed against the property owners in this lighting District. Revenues received from this local option tax are used to pay the utilities for the street lights and the administration of this fund. The Board of Commissioners is the governing body of this special District.

4-H Extension Service County Fund

The Columbia County 4-H & Extension Service District was formed in May of 1988 under provisions of the ORS 451 and provides agricultural education and other services to County residents. This fund serves to collect the revenue for the District and to distribute the revenue to and for the administration of the District, which is supervised by the Oregon State University agricultural division. The Board of Commissioners is the governing body of the service District.

Columbia County Development Agency Fund

This fund was established to account for the revenues and expenditures of the Urban Renewal District. The fund receives its revenues from tax increments, interest, loan proceeds, and royalties.

PROPRIETARY FUNDS

Proprietary funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the cost of providing the services to the general public on a continuing basis be financed primarily through user charges. The funds included in this category are:

County Transfer Station Fund

This fund accounts for the operations of the County's Solid Waste Transfer Station facility in which the County has a long term intergovernmental agreement with its Cities to process all waste generated in the County. It also provides recycling and household hazardous waste services. The fund receives its revenues primarily from tipping fees.

INTERNAL SERVICE FUNDS

These funds are used to provide services to other departments and funds within the County. For financial reporting purposes, these funds are blended into governmental activities for entity wide presentation.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. DESCRIPTION OF FUNDS (CONTINUED)

PROPRIETARY FUNDS (CONTINUED)

PERS Reserve Fund

This fund was established in fiscal year 2014-15 to collect the internal payroll contributions to a PERS Reserve fund. An internal rate of 4.4% percent of PERS-eligible employees began being imposed in FY2013-14. This rate is the amount the County's PERS rate was reduced by the Oregon legislature starting in July 2013. The first year of collection the funds were held in each participating fund. The Board opted to create the reserve fund in the second year to add transparency in the financial statements. Funds collected will be used to address PERS rate increases in future.

Risk Management Fund

This fund exists to receive resources from other funds to pay for insurance and other risk-reducing expenditures. It makes allocating these costs to other departments easier and more consistent.

Support Major Projects Fund

This fund was established to provide for better allocation of the cost of Countywide administrative projects to the funds and departments that benefit from those projects. Projects in the fund include the County's financial accounting software (Caselle), upgrades to the Courthouse meeting room, upgrades to the phone system, and smaller Information Technology projects.

FIDUCIARY FUNDS

Fiduciary Funds reporting focuses on net position and changes in net position. The fiduciary category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Fiduciary funds are used to account for assets the County holds in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. The County's only fiduciary funds are agency funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations. The agency fund of the County is:

Treasurer Fund

This fund accounts for assets held by the County Treasurer for the benefit of other Districts and governments in the County.

Similar to the way its revenues are recorded, governmental funds only record those expenditures that affect current financial resources. Principal and interest on general long-term debt are recorded as fund liabilities only when due, or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Vested compensated absences are recorded as expenditures only to the extent that they are expected to be liquidated with expendable financial resources. In the government-wide financial statements, however, with a full accrual basis of accounting, all expenditures affecting the economic resource status of the government must be recognized. Thus, the expense and related accrued liability for long term portions of debt and compensated absences must be included.

Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements, reconciliation is necessary to explain the adjustments needed to transform the fund based financial statements into the governmental column of the governmental-wide presentation. This reconciliation is part of the financial statements.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. DESCRIPTION OF FUNDS (CONTINUED)

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services, and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Transfer Station Fund are charges to customers for services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and overhead, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. BUDGET

A budget is required to be prepared and legally adopted for each fund in accordance with Oregon Local Budget Law. The budget is prepared using the modified accrual basis of accounting. The budgeting process begins by appointing Budget Committee members in early fall. Budget recommendations are developed by management through spring, with the Budget Committee meeting and approving the budget document in late spring. Public notices of the budget hearing are generally published in May or June, and the hearing is held in June. The budget is adopted, appropriations are made and the tax levy is declared no later than June 30.

The County budgets for all funds, except the Fiduciary Funds. Governmental Funds are budgeted on the modified accrual basis of accounting. The board order or resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total expenditures by department for the General Fund, and personal services, materials and services, capital outlay and debt service for all other funds, are the levels of control established by the board order or resolution.

Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets less than 10% of the fund's original budget may be adopted by the Board of Commissioners at a regular meeting. A supplemental budget greater than 10% of the fund's original budget requires hearings before the public, publication in newspapers and approval by the Board. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control (major function levels). Such transfers require approval by the Board. Budget amounts shown in the basic financial statements include the original budget amounts, plus appropriation transfers and appropriation increases. Appropriations lapse at the end of each fiscal year.

The County adopted resolutions for appropriation transfers which adjusted the fiscal year 2019-2020 original budget. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2020, except for:

<u>Fund</u>	<u>Appropriation Level</u>	<u>Amount</u>
Direct Pass Through Fund	Capital Outlay	\$ 21,779
Inmate Benefit Fund	Materials & Services	15,159
Law Library Fund	Materials & Services	3,198
Economic Development Fund	Transfers Out	50,000
County Park & Recreation Fund	Materials & Services	449
Transfer Station Fund	Materials & Services	58,211
General Fund	Emergency Services Department	7,566

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. BUDGET (CONTINUED)

In addition, while intergovernmental transfers were balanced across all the County's funds, the following funds exceeded the amount for their budgeted transfers out:

<u>Fund</u>	<u>Amount</u>
General Fund	\$ 80,173
Jail Operations Fund	21,201
Community Corrections Fund	3,705
Direct Pass Through Fund	15,847
Corner Preservation Fund	788
Law Library Fund	149
Economic Development Fund	667
CC Rider Fund	3,208
Building Services Fund	3,186
CC Development Agency Fund	28,120
Transfer Station Fund	1,440

E. PROPERTY TAXES RECEIVABLE

In the Government-Wide Financial Statements uncollected property taxes are recorded on the Statement of Net Position. In the Fund Financial Statements property taxes that are collected within 60 days after year-end are considered measurable and available and, therefore, are recognized as revenue. The remaining balance is recorded as unavailable revenue because it is not deemed available to finance operation of the current period. An allowance for doubtful accounts is not deemed necessary by management, as uncollectible taxes become a lien on the property. Property taxes are levied on all taxable property as of July 1, the beginning of the fiscal year, and become a lien on that date. Property taxes are payable on November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

F. CAPITAL ASSETS

Capital assets include property, plant, equipment, and infrastructure assets (e.g. roads, quarries, etc.). Capital assets are reported in the government-wide financial statements. In the governmental funds statements, capital assets are charged to expenditures as purchased.

Capital assets are recorded at historical cost, or estimated historical cost if actual cost is not available. Donated fixed assets are recorded at their estimated fair market value at the time received.

Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or more, and having useful lives extending beyond a single reporting period. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation of exhaustible assets is recorded as an allocated expense in the Statement of Activities with accumulated depreciation reflected in the Statement of Net Position and is provided on the straight-line basis over the following estimated useful lives:

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. CAPITAL ASSETS (CONTINUED)

<u>ASSET</u>	<u>YEARS</u>
Buildings & Improvements	7 - 50
Infrastructure	20 - 40
Equipment & Vehicles	5 - 10

Monthly depreciation is taken in the year the assets are acquired or retired. Gains or losses from sales or retirements of capital assets are included in operations of the current period.

G. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net positions that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has three types of items that qualify as deferred outflows: pension- and OPEB-related deferrals.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has two types of items that qualify for reporting in this category. The item unavailable revenue, which arises only under a modified accrual basis of accounting, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Additionally, deferred inflows of resources related to the pension and OPEB plans include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.

H. INTERFUND TRANSACTIONS

Payments among funds – reimbursements when one fund incurs a cost and then charges the appropriate benefiting fund – are considered transfers in and transfers out respectively.

Payments among county component units are budgeted as Special payments and on the financial statements are treated as a transfer as they are offsetting payments.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are treated as period costs in the year of issue and are shown as other financial uses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as debt service expenditures.

J. COMPENSATED ABSCENCES

All vacation pay is accrued when incurred in the government-wide statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that is estimated will be taken as "terminal leave" prior to retirement.

Funds used to liquidate accrued compensated absences included the general fund, jail operations fund, road fund, county park fund, community corrections fund, corner preservation fund, CC Rider fund, building services fund, and transfer station fund.

The annual compensated absence cost estimate is based on average of two most current year's actual payout for compensated absences. In the case of known actions which would skew the number (planned layoffs, for example), appropriate adjustment to the estimate will be made.

K. RETIREMENT PLANS

Substantially all of the County's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

L. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires that management make estimates and assumptions which affect the reporting amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimated.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. NET POSITION

Net position is comprised of the various net earnings from operations, nonoperating revenues, expenses and contributions of capital. Net position is classified in the following three categories:

Net Investment in Capital Assets – consists of all capital assets, net of accumulated depreciation and reduced by any outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. A portion of Net Position is restricted for Debt Service and for System Development.

Unrestricted Net Position – consists of all other assets that are not included in the other categories previously mentioned.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources, as they are needed.

N. FUND BALANCE

In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications – nonspendable, restricted, committed, assigned, and unassigned.

- Nonspendable fund balance represents amounts that are not in a spendable form. The nonspendable fund balance represents inventories and prepaid items.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. To date, the Board has not delegated that authority to any other government officials.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. FUND BALANCE (CONTINUED)

- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

There were no committed fund balances at June 30, 2020.

The governing body vested with the above noted fund balance authorities for Columbia County is the Board of County Commissioners. Columbia County GASB 54 fund balance policy was established by Board Order No. 38-2011.

The governing body has approved the following order of spending regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

O. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access

Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market-corroborated inputs)

Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund's own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. GRANTS

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures is recorded as unearned revenue on the Statement of Net Position and the Balance Sheet.

2. CASH AND INVESTMENTS

Oregon Revised Statutes (294.035) and District policy authorize investing in obligations of the U.S. Treasury and agencies, time certificates of deposit, bankers' acceptances, repurchase agreements, and the State of Oregon Local Government Investment Pool.

Cash and Investments at June 30 (recorded at cost) consisted of:

Deposits with Financial Institutions	
Cash on Hand	\$ 3,818
Deposits with Financial Institutions	3,810,957
Investments	<u>27,544,187</u>
Total Cash and Investments	<u>\$ 31,358,962</u>
Government-wide Financial Statements	\$ 28,787,839
Fiduciary Funds Financial Statements	<u>2,571,123</u>
Total Cash and Investments	<u>\$ 31,358,962</u>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund's compliance with all portfolio guidelines can be found in their annual report when issued. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The audited financial reports of the Oregon Short Term Fund can be found here:

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired please contact the Oregon Short Term Fund directly.

The County has the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less than 3</u>	<u>3 - 17</u>	<u>18 -59</u>
State Treasurer's Local Government Investment Pool	\$ 20,171,771	\$ 20,171,771	\$ -	\$ -
U.S. Agencies	253,868	-	253,868	-
U.S. Obligations	6,118,300	1,000,309	3,056,120	2,061,871
U.S. Treasuries	1,000,248	-	1,000,248	-
Total	<u>\$ 27,544,187</u>	<u>\$ 21,172,080</u>	<u>\$ 4,310,236</u>	<u>\$ 2,061,871</u>

Deposits

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

Interest Rate Risk-Investments

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

Credit Risk - Investment

Oregon Revised Statutes do not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE. The State Investment Pool is not rated.

Concentration of Credit/Deposit Risk

At year-end, the total bank balance was \$4,011,740, all of which was covered by federal depository insurance or collateralized by the Oregon Public Funds Collateralization Program (PFCP).

3. PROPERTY TAXES

Columbia County makes assessments of property value, and levies and collects the taxes for the County and all other taxing Countys' within the County. Assessments of property values are as of January 1. Taxes levied are a lien on the properties as of July 1 of each year. Taxes are due November 15 and a 3% discount is allowed for payment at this time. Uncollected taxes, including delinquent amounts, are deemed to be substantially collectible or recoverable through liens.

4. INTERFUND TRANSFERS

Interfund transfers, including component unit transfers, are used to pay administrative services provided by the general fund, provide funds for debt service, and contribute to the cost of capital projects. Transfers to and from other funds at June 30, 2020, are as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Intergovernmental Service</u>	
			<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 659,728	\$ (1,644,179)	\$ 4,949,192	\$ (3,253,803)
Jail Operations Fund	1,327,962	-	-	(603,429)
Road Fund	-	-	2,241	(429,185)
Community Corrections Fund	-	(240,000)	4,125	(347,924)
Non-Major Governmental Fund	837,626	(941,137)	-	(553,089)
Internal Service Funds	-	-	265,500	-
Proprietary Fund	-	-	-	(33,628)
Total All Funds	\$ <u>2,825,316</u>	\$ <u>(2,825,316)</u>	\$ <u>5,221,058</u>	\$ <u>(5,221,058)</u>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

5. CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended June 30, 2020 is as follows:

	Balance Beginning of Year	Adjustments	Additions	(Deletions)	Balance End Of Year
Capital assets not being depreciated:					
Land	\$ 5,777,932	\$ -	\$ -	\$ -	\$ 5,777,932
4-H Land	218,700	-	-	-	218,700
Construction in Progress	61,932	-	-	-	61,932
Total capital assets not being depreciated	<u>6,058,564</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,058,564</u>
Capital assets being depreciated:					
Buildings & improvements	26,474,871	-	9,009	-	26,483,880
4-H buildings and improvements	362,882	-	-	-	362,882
4-H equipment and vehicles	19,277	-	303	-	19,580
Equipment and vehicles	11,704,571	-	1,211,806	(392,623)	12,523,754
Infrastructure	247,339,233	-	2,684,833	-	250,024,066
Total capital assets being depreciated	<u>285,900,834</u>	<u>-</u>	<u>3,905,951</u>	<u>(392,623)</u>	<u>289,414,162</u>
Accumulated Depreciation					
Buildings & Improvements	11,867,657	-	538,378	-	12,406,035
4-H buildings and improvements	126,434	-	7,258	-	133,692
4-H equipment and vehicles	8,966	-	728	-	9,694
Equipment and vehicles	9,296,953	-	845,266	(385,539)	9,756,680
Infrastructure	230,500,400	-	1,679,978	-	232,180,378
Total accumulated depreciation	<u>251,800,410</u>	<u>-</u>	<u>3,071,608</u>	<u>(385,539)</u>	<u>254,486,479</u>
Total capital assets being depreciated, net	<u>34,100,424</u>				<u>34,927,683</u>
Governmental activities capital assets, net	<u>\$ 40,158,988</u>				<u>\$ 40,986,247</u>

Deletions represent the sale or disposal of assets with a remaining book value of \$7,084 for proceeds of \$57,704 resulting in a gain on sale of assets of \$50,620 reported in the Statement of Activities.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

5. CAPITAL ASSETS (CONTINUED)

Depreciation expense for governmental activities is charged to functions as follows:

General Government	\$	157,392
Roads and Bridges		1,882,719
Public Safety		651,278
Culture and Recreation		161,928
Economic Development		218,291
Total Governmental Activities Depreciation	<u>\$</u>	<u>3,071,608</u>

Capital asset activity for business-type activities for the year ended June 30, 2020 is as follows:

	Balance Beginning of Year	Adjustments	Additions	(Deletions)	Balance End Of Year
Capital assets not being depreciated:					
Land	\$ 637,483	\$ -	\$ -	\$ -	\$ 637,483
Total capital assets not being depreciated	<u>637,483</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>637,483</u>
Capital assets being depreciated:					
Buildings & improvements	4,803,279	-	-	-	4,803,279
Equipment	241,020	-	1,395,690	-	1,636,710
Total capital assets being depreciated	<u>5,044,299</u>	<u>-</u>	<u>1,395,690</u>	<u>-</u>	<u>6,439,989</u>
Accumulated Depreciation					
Buildings & Improvements	1,693,658	-	119,853	-	1,813,511
Equipment	181,899	-	129,528	-	311,427
Total accumulated depreciation	<u>1,875,557</u>	<u>-</u>	<u>249,381</u>	<u>-</u>	<u>2,124,938</u>
Total capital assets being depreciated, net	<u>3,168,742</u>				<u>4,315,051</u>
Governmental activities capital asset:	<u>\$ 3,806,225</u>				<u>\$ 4,952,534</u>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

6. LONG-TERM DEBT OBLIGATIONS

Governmental Activities

A. Changes in long-term liabilities

Long-term liability activity of the governmental activities for the year ended June 30, 2020 was as follows:

	Beginning Balance	Issued	Matured and Redeemed	Ending Balance	Due Within One Year
Bonds Payable (PERS)	6,407,625	-	312,625	6,095,000	540,000
Notes Payable	365,264	-	109,889	255,375	113,352
Total Long-Term Obligations	<u>6,772,889</u>	<u>-</u>	<u>422,514</u>	<u>6,350,375</u>	<u>653,352</u>

B. Advanced Refunding

On November 21, 2006, the County advance refunded a portion of the Series 1999 General Obligation Bonds by issuing \$8,365,000 General Obligation Refunding Bonds. These resources were used to purchase U.S. government securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt services payments of the refunded debt. As a result, the refunded portion of the obligations is considered defeased and the liability has been removed from the governmental activities column from the statement of net position. The reacquisition price exceeded the net carrying amount of the old debt by \$120,000. The deferred loss is being netted and amortized over the life of the new debt, which is equal to the life of the refunded debt. This advance refunding was undertaken to reduce total debt service payments over the next 12 years by \$383,560 and resulted in an economic gain of \$312,046. The unamortized amount at the adoption of GASB 65 was immaterial and thus no change was made.

C. Notes Payable

On April 20, 2011, the County received proceeds of \$713,000 loan from US Bank in order to pay for energy efficiency renovations at the County Courthouse building. The loan has an annual interest rate of 3.75% and a ten year term which may be paid off early without penalty. The project is expected to substantially reduce the electric and gas utility needs and cost in the Courthouse. The final payment is due April 20, 2021. In the event of default, the bank may exercise any remedy available by law or in equity. In addition to other remedies, the bank may bring suit to compel the County to appropriate funds to pay the principal, premium and any interest due.

\$ 83,834

The City of St. Helens loaned \$100,000 to Columbia County for a joint housing project between the Community Action Team (CAT) and Columbia County Community Corrections (CCCC). This housing project will benefit people in transition from detention. CAT and CCCC located grants and this loan to build affordable housing for these citizens. The loan will be repaid over the next twenty years from rent revenue. In the event of default and no payment after 60 days and notice from the holder (St. Helens) the County will be delinquent. The holder may declare the entire unpaid principal balance and accrued interest due and payable.

\$ 39,294

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

6. LONG-TERM DEBT OBLIGATIONS (CONTINUED)

C. Notes Payable (Continued)

On April 12, 2000, the County received a loan in the amount of \$410,000 from the Oregon Economic Development Special Public Works Fund (SPWF) for the West Rainier project. The loan carries a 5.25% interest rate over 25 years. In the event of default by the County, the State has a right to declare all loan repayments and all other amounts due under the loan documents immediately due and payable, shall appoint a receiver of the system, refuse to disburse any loan proceeds, bar the borrower from applying for future special public works funds assistance and withhold amounts otherwise due to the borrower and apply the payment of amounts due under the loan agreement.

\$ 132,247

Total notes payable

\$ 255,375

Annual debt service requirements to maturity for notes payable are as follows:

Year Ending June 30	Principal	Interest	Total Payment
2021	\$ 113,352	\$ 10,502	\$ 123,854
2022	29,910	7,060	36,970
2023	30,319	5,526	35,845
2024	35,746	3,974	39,720
2025	36,193	2,121	38,314
2026-2030	9,855	299	10,154
Total	<u>\$ 255,375</u>	<u>\$ 29,482</u>	<u>\$ 284,857</u>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

6. LONG-TERM DEBT OBLIGATIONS (CONTINUED)

D. Bonds Payable:

In March 2002, the County issued Limited Tax Pension Obligations, Series 2002A and Series 2002B totaling \$4,394,484. The Series 2002 A are deferred interest obligations, while the Series 2002B are current interest obligations. The 2002A Obligations were issued as deferred interest obligations, with interest payable only at maturity, and compounded semiannually at June 1 and December 1. The 2002B obligations were issued as current interest obligations, with interest payable on December 1 of each year until maturity or earlier prepayment. The bonds carry interest rates varying from 2.0 to 7.41% with an average yield of about 7%. Interest rates are set at different levels throughout the life of the bond. On September 23, 2005, the County issued additional Limited Tax Pension Obligations in the amount of \$3,860,000 with interest rates varying from 4.79 to 5%. Interest rates are set at different levels throughout the life of the bond. These series 2005 bonds were issued as current interest obligations, with interest payable on June 1 and December 1 of each year until maturity. The proceeds from these limited tax bonds were used to finance the estimated unfunded actuarial liability with the Oregon Public Employees Retirement System (PERS).

Total Bonds Payable

\$6,095,000

Annual debt service requirements to maturity for bonds payable are as follows:

Year Ending June 30	Principal	Interest	Total Payment
2021	\$ 540,000	\$ 367,536	\$ 907,536
2022	615,000	335,068	950,068
2023	690,000	298,018	988,018
2024	785,000	256,382	1,041,382
2025	875,000	208,978	1,083,978
2026-2028	2,590,000	287,732	2,877,732
Total	<u>\$ 6,095,000</u>	<u>\$ 1,753,714</u>	<u>\$ 7,848,714</u>

E. Leases

At the end of fiscal year 2019-2020 capital leases had the following balance:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Leases	<u>\$ 105,208</u>	<u>\$ 311,584</u>	<u>\$ 110,401</u>	<u>\$ 306,391</u>	<u>\$ 94,779</u>
Total Leases	<u>\$ 105,208</u>	<u>\$ 311,584</u>	<u>\$ 110,401</u>	<u>\$ 306,391</u>	<u>\$ 94,779</u>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

6. LONG-TERM DEBT OBLIGATIONS (CONTINUED)

Various leases were entered into for buildings, land, equipment, copy machines and vehicles. Approximate future minimum rental commitments under these lease agreements are as follows:

Year Ending June 30	
2021	\$ 94,779
2022	81,837
2023	61,837
2024	52,123
2025	9,700
2026-2030	<u>6,115</u>
Total	<u>\$ 306,391</u>

Business-type Activities

A. Changes in long-term liabilities

Long-term liability activity for the year ended June 30, 2020, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Notes Payable	\$ 1,443,659	-	\$ 251,910	\$ 1,191,749	\$ 264,430
Total Long-Term Obligations	\$ 1,443,659	-	\$ 251,910	\$ 1,191,749	\$ 264,430

B. Note Payable

On March 17, 2004, the County received financing in the amount of \$4,435,000 at 4.97% from the Oregon Economic and Community Development Department for the construction of a new solid waste transfer station. Annual principal and interest payments of \$323,660 were due for the next 25 years. Due to early extra payments made in 2016-2018, the note now expires in December 2024. In the event of default by the County, the State has a right to declare all loan repayments and all other amounts due under the loan documents immediately due and payable, shall appoint a receiver of the system, refuse to disburse any loan proceeds, bar the borrower from applying for future special public works funds assistance and withhold amounts otherwise due to the borrower and apply the payment of amounts due under the loan agreement.

Total note payable	<u>\$ 1,191,749</u>
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COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

6. LONG-TERM DEBT OBLIGATIONS (CONTINUED)

The annual debt service requirement to maturity for the note payable is as follows:

Year Ending June 30	Principal	Interest	Total Payment
2021	\$ 264,431	\$ 59,230	\$ 323,661
2022	277,572	46,088	323,660
2023	291,368	32,292	323,660
2024	305,849	17,811	323,660
2025	52,529	2,611	55,140
Total	<u>\$ 1,191,749</u>	<u>\$ 158,032</u>	<u>\$ 1,349,781</u>

7. DEFINED BENEFIT PENSION PLAN

PLAN DESCRIPTION

The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Comprehensive Annual Financial Report which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>

If the link is expired please contact Oregon PERS for this information

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
 - i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results. A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

- ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:
 - member was employed by PERS employer at the time of death,
 - member died within 120 days after termination of PERS covered employment,
 - member died as a result of injury sustained while employed in a PERS-covered job, or
 - member was on an official leave of absence from a PERS-covered job at the time of death.
 - iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
 - iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.
- b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.
- i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:
Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.
General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.
A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.
 - ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.
 - iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2017 actuarial valuation, which became effective July 1, 2019. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2020 were \$2,168,516, excluding amounts to fund employer specific liabilities. In addition, approximately \$737,969 in employee contributions were paid or picked up by the County in 2019-2020.

PENSION ASSET OR LIABILITY

At June 30, 2020, the County reported a net pension liability of \$17,700,572 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2017. The County’s proportion of the net pension liability was based on a projection of the County’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement dates of June 30, 2019 and 2018, the County’s proportion was .10 percent and .09 percent, respectively. Pension expense for the year ended June 30, 2020 was \$2,509,633, of which \$2,491,184 was related to governmental activities, and \$18,449 was related to business-type activities.

The rates in effect for the year ended June 30, 2020 were:

- (1) Tier 1/Tier II– 20.74%
- (2) OPSRP General – 12.75%
- (3) OPSRP Police and Fire – 17.38%

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ 976,134	\$ -
Changes in assumptions	2,401,285	-
Net difference between projected and actual earnings on pension plan investments	-	501,793
Net changes in proportionate share	1,814,912	113,660
Differences between County contributions and proportionate share of contributions	-	588,293
Subtotal - Amortized Deferrals (below)	<u>5,192,331</u>	<u>1,203,746</u>
County contributions subsequent to measuring date	<u>2,168,516</u>	-
Deferred outflow (inflow) of resources	<u>\$ 7,360,847</u>	<u>\$ 1,203,746</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2021.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Subtotal amounts related to pension as deferred outflows of resources, \$5,192,331, and deferred inflows of resources, (\$1,203,746), net to \$3,988,585 and will be recognized in pension expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2021	\$ 1,941,294
2022	510,076
2023	866,792
2024	609,835
2025	60,588
Thereafter	-
Total	<u>\$ 3,988,585</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020. Oregon PERS produces an independently audited CAFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Valuations – The employer contribution rates effective July 1, 2019 through June 30, 2021, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

Actuarial Methods and Assumptions:

Valuation date	December 31, 2017 rolled forward to June 30, 2019
Experience Study Report	2016, Published July 26, 2017
Actuarial cost method	Entry Age Normal
Amortization method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years
Asset valuation method	Market value of assets
Inflation rate	2.50 percent
Investment rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increase	3.50 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision, blend based on service
Mortality	Healthy retirees and beneficiaries: RP-2014 Health annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Active members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2016 Experience Study which is reviewed for the four-year period ending December 31, 2016.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	14.0%	21.0%	17.5%
Alternative Investments	0.0%	12.5%	12.5%
Opportunity Portfolio	0.0%	3.0%	0.0%
Total			100.0%

(Source: June 30, 2019 PERS CAFR; p. 100)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2017 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Core Fixed Income	8.00%	3.49%
Short-Term Bonds	8.00%	3.38%
Bank/Leveraged Loans	3.00%	5.09%
High Yield Bonds	1.00%	6.45%
Large/Mid Cap US Equities	15.75%	6.30%
Small Cap US Equities	1.31%	6.69%
Micro Cap US Equities	1.31%	6.80%
Developed Foreign Equities	13.13%	6.71%
Emerging Market Equities	4.13%	7.45%
Non-US Small Cap Equities	1.88%	7.01%
Private Equity	17.50%	7.82%
Real Estate (Property)	10.00%	5.51%
Real Estate (REITS)	2.50%	6.37%
Hedge Fund of Funds - Diversified	2.50%	4.09%
Hedge Fund - Event-driven	0.63%	5.86%
Timber	1.88%	5.62%
Farmland	1.88%	6.15%
Infrastructure	3.75%	6.60%
Commodities	1.88%	3.84%
<i>Assumed Inflation - Mean</i>		2.50%

(Source: June 30, 2019 PERS CAFR; p. 74)

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2019 and 2018 was 7.20 percent for both years, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s proportionate share of the net pension liability to changes in the discount rate – The following presents the County’s proportionate share of the net pension liability calculated using the discount rate of 7.20 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate.

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability	\$ 28,345,895	\$ 17,700,572	\$ 8,791,903

Changes Subsequent to the Measurement Date

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer’s reporting date that are expected to have a significant effect on the employer’s share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

There are no changes subsequent to the June 30, 2019 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

Employees of the County are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 238A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (IAP). Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member’s IAP account. OPSRP is part of OPERS, and is administered by the OPERS Board.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Benefits:

Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits:

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Contributions:

Employees of the County pay six (6) percent of their covered payroll. The County did not make any optional contributions to member IAP accounts for the year ended June 30, 2020.

Additional disclosures related to Oregon PERS not applicable to specific employers are available online, or by contacting PERS at the following address: PO Box 23700 Tigard, OR 97281-3700.

<http://www.oregon.gov/pers/EMP/Pages/GASB.aspx>

8. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA)

PLAN DESCRIPTION

As a member of Oregon Public Employees Retirement System (OPERS) the County contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

8. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA) (CONTINUED)

FUNDING POLICY

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 dollars shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the County currently contributes 0.06% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2021. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer’s portion is determined by comparing the employer’s actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The County’s contributions to RHIA for the year ended June 30, 2020 were not considered material to the basic financial statements by management.

At June 30, 2020, the District reported a net OPEB asset of \$206,393 for its proportionate share of the net OPEB asset. The OPEB asset was measured as of June 30, 2019, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2017. Consistent with GASB Statement No. 75, paragraph 59(a), the County’s proportion of the net OPEB asset is determined by comparing the employer’s actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement dates of June 30, 2019 and 2018, the County’s proportion was .107 percent and .102 percent, respectively. OPEB income for the year ended June 30, 2020 was \$50,603.

Components of OPEB Expense/(Income):

Employer's Proportionate share of collective system OPEB Expense/(Income)	\$	(26,842)
Net amortization of employer-specific deferred amounts from:		
-Changes in proportionate share (per paragraph 64 of GASB 75)		(1,279)
-Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)		-
		-
 Employer's total OPEB Expense/(Income)	 \$	 (28,121)

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

8. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA) (CONTINUED)

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 27,217
Changes in assumptions	-	214
Net difference between projected and actual earnings on pension plan investments	-	12,740
Net changes in proportionate share	314	3,350
Differences between County contributions and proportionate share of contributions	-	-
Subtotal - Amortized Deferrals (below)	314	43,521
County contributions subsequent to measuring date	N/A	N/A
Deferred outflow (inflow) of resources	\$ 314	\$ 43,521

The amount of contributions subsequent to the measurement date is included in the PERS calculation (see Note 7) and will be included as a reduction of the net OPEB liability/(asset) in the fiscal year ended June 30, 2021.

Subtotal amounts related to OPEB as deferred outflows of resources, \$(43,521), and deferred inflows of resources, \$314, net to \$(43,207) and will be recognized in OPEB expense as follows:

Year ending June 30,	Amount
2021	\$ (22,061)
2022	(19,961)
2023	(2,496)
2024	1,311
2025	-
Thereafter	-
Total	\$ (43,207)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2019. That independently audited report was dated March 4, 2020 and can be found at:

<https://www.oregon.gov/pers/EMP/Documents/GASB/2019/PERS%20GASB%2075%20RHIA%20Report%20FY%2006.30.19.pdf>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

8. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA) (CONTINUED)

ACTUARIAL VALUATIONS

The employer contribution rates effective July 1, 2019 through June 30, 2021, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2017 rolled forward to June 30, 2019
Experience Study Report	2016, Published July 26, 2017
Actuarial cost method	Entry Age Normal
Inflation rate	2.50 percent
Investment rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increase	3.50 percent
Retiree healthcare participation	Healthy retirees: 35%; Disabled retirees: 20%
Mortality	Healthy retirees and beneficiaries: RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Active members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

8. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA) (CONTINUED)

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2016 Experience Study which is reviewed for the four-year period ending December 31, 2016.

Discount Rate:

The discount rate used to measure the total OPEB liability as of the measurement dates of June 30, 2019 and 2018 was 7.20 and 7.20 percent, respectively. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2017 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

8. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA) (CONTINUED)

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Core Fixed Income	8.00%	3.49%
Short-Term Bonds	8.00%	3.38%
Bank/Leveraged Loans	3.00%	5.09%
High Yield Bonds	1.00%	6.45%
Large/Mid Cap US Equities	15.75%	6.30%
Small Cap US Equities	1.31%	6.69%
Micro Cap US Equities	1.31%	6.80%
Developed Foreign Equities	13.13%	6.71%
Emerging Market Equities	4.13%	7.45%
Non-US Small Cap Equities	1.88%	7.01%
Private Equity	17.50%	7.82%
Real Estate (Property)	10.00%	5.51%
Real Estate (REITS)	2.50%	6.37%
Hedge Fund of Funds - Diversified	2.50%	4.09%
Hedge Fund - Event-driven	0.63%	5.86%
Timber	1.88%	5.62%
Farmland	1.88%	6.15%
Infrastructure	3.75%	6.60%
Commodities	1.88%	3.84%
<i>Assumed Inflation - Mean</i>		2.50%

(Source: June 30, 2019 PERS CAFR; p. 74)

Sensitivity of the County’s proportionate share of the net OPEB liability/(asset) to changes in the discount rate – The following presents the County’s proportionate share of the net OPEB liability/(asset) calculated using the discount rate of 7.20 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate.

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net OPEB liability (asset)	\$ (160,008)	\$ (206,393)	\$ (245,917)

Changes Subsequent to the Measurement Date

There are no changes subsequent to the June 30, 2019 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

9. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE

Post-Employment Health Care Benefits

Plan Description

The County operates a single-employer retiree benefit plan that provides postemployment health, dental, and vision insurance benefits to eligible employees and their spouses. There are active and retired members in the plan. Benefits and eligibility for members are established through the collective bargaining agreements.

The County's post-retirement healthcare plan was established in accordance with Oregon Revised Statutes (ORS) 243.303. ORS stipulated that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims cost, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums, represents the implicit employer contribution. The County did not establish an irrevocable trust (or equivalent arrangement) to account for the plan.

The County reports Other Postemployment Benefits under GASB Statement No. 75. This allows the County to report as liability for other post-employment benefits consistent with newly established generally accepted accounting principles and to reflect an actuarially determined liability for the present value of projected future benefits for retired and active employees on the financial statements.

Funding Policy

The benefits from this program are paid by the retired employees on a self-pay basis and the required contribution is based on projected pay-as-you go financing requirements. There is no obligation to fund these benefits in advance.

Annual OPEB Cost and Total OPEB Liability - The annual other postemployment benefit (OPEB) cost is calculated based on the Total OPEB Liability, an amount actuarially determined in accordance with the parameters of GASB Statement No. 75. For detailed information and a table showing the components of the District's annual OPEB costs and liabilities, see page 75.

Total other Post Employment Benefit Liability

The District's total pension liability and total other post-employment benefits were measured as of June 30, 2019 and determined by an actuarial valuation as of July 1, 2018.

Actuarial Methods and Assumptions - The total other post-employment benefit liability in the July 1, 2019 actuarial valuation was calculated based on the discount rate and actuarial assumptions below, and was then projected forward/backward to the measurement date. Discount Rate 3.50%, Inflation 2.50%, Salary Increases 3.5%, and Actuarial Cost Method is Entry Age Normal Level Percent of Pay. Mortality rates are based on RP 2014, Employee/Healthy Annuitant, sex distinct, generational. Turnover, Disability and Retirement rate assumptions are based off the valuation of benefits under Oregon PERS.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

9. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE (CONTINUED)

Changes in the Net Other Post-Employment Benefit Liability

Total OPEB liability at June 30, 2019	\$	624,190
Changes for the year:		
Service Cost		61,624
Interest		26,064
Changes of assumption or other input		21,344
Difference between expected and actual experience		-
Benefit Payments		(24,901)
Total OPEB Liability at June 30, 2020	\$	708,321

Sensitivity of the Total Post-Employment Benefit Liability to changes in the discount and trend rates

The following presents the Total OPEB Liability of the plan, calculated using the discount rate as of the measurement date, as well as what the Plan's Total OPEB Liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption:

	1% Decrease <u>2.50%</u>	Current Discount Rate <u>3.50%</u>	1% Increase <u>4.50%</u>
Total OPEB Liability	769,524	708,321	652,087

	1% Decrease <u> </u>	Current Trend Rate <u> </u>	1% Increase <u> </u>
Total OPEB Liability	629,620	708,321	802,290

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Benefits:

	Deferred Inflows of Resources <u> </u>	Deferred Outflows of Resources <u> </u>
Difference between expected and actual experience	\$ -	\$ 89,921
Changes in assumptions or inputs	(145,551)	18,741
Subtotal - Amortized Deferrals (below)	(145,551)	108,662
Benefits Payments	-	28,292
Deferred outflow (inflow) of resources	\$ (145,551)	\$ 136,954

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability in the fiscal year ended June 30, 2021.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

9. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE (CONTINUED)

Subtotal amounts related to OPEB as deferred outflows of resources, \$108,662, and deferred inflows of resources \$(145,551), net to \$(36,889) and will be recognized in pension expense as follows:

Year ending June 30,	Amount
2021	\$ (6,750)
2022	(6,750)
2023	(6,750)
2024	(6,750)
2025	(6,750)
Thereafter	(3,139)
Total	\$ (36,889)

As of the July 1, 2018 valuation date, the following employees were covered by the benefit terms:

Number of Members	
Active	175
Retired Members	3
Total	178

10. RISK MANAGEMENT

The County is exposed to various risks of loss related to: torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. Except for unemployment compensation, the County purchases commercial insurance to minimize its exposure to these risks. There has been no significant reduction in commercial insurance coverage from fiscal year 2019 to 2020. Workers compensation claims are insured through incurred loss retrospective policies. Settled claims have not exceeded this commercial coverage for any of the past three years.

11. LITIGATION

Management of the County believes that the total amount of liability, if any, which may arise from claims and lawsuits pending against Columbia County beyond that, which is covered by insurance, would not have a material effect on the County's financial statements.

12. COMMITMENTS AND CONTINGENCIES

Under the terms of federal and state grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursement to the grantor agencies. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although such amounts, if any, are expected by management to be immaterial.

The COVID-19 outbreak in the United States has caused substantial disruption to business and local governments due to mandated and voluntary suspension of operations and stay at home orders. There is considerable uncertainty around the duration of the outbreak and the long-term impact to the overall economy. However, the County expects the reduction of economic activity to negatively impact funds received.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

13. FUND BALANCE

The specific purposes for each of the categories of fund balance as of June 30, 2020 are as follows:

	GENERAL FUND	JAIL OPERATIONS FUND	ROAD FUND	COMMUNITY CORRECTIONS FUNDS	NONMAJOR FUNDS	TOTAL
Fund Balances:						
Nonspendable:						
Prepaid & Inventory	\$ 143,946	\$ -	\$ 207,950	\$ -	\$ 35,442	\$ 387,338
Restricted:						
General Fund	406,904	-	-	-	-	406,904
Roads Fund	-	-	2,098,349	-	-	2,098,349
Forest, Park & Rec Fund	-	-	-	-	235,189	235,189
Community Corrections	-	-	-	2,750,072	-	2,750,072
Fair Facilities	-	-	-	-	9,211	9,211
Grants	-	-	-	-	214,423	214,423
Jail	-	3,910,805	-	-	-	3,910,805
Corner Preservation	-	-	-	-	239,040	239,040
Inmate Benefit	-	-	-	-	455,428	455,428
Courthouse Security	-	-	-	-	226,499	226,499
Law Library	-	-	-	-	40,915	40,915
Economic Development	-	-	-	-	355,016	355,016
CC Rider	-	-	-	-	207,864	207,864
LDS - Building Services	-	-	-	-	50,062	50,062
Strategic Investment Program	-	-	-	-	409,898	409,898
Capital Projects	-	-	-	-	1,903,758	1,903,758
Meadowview	-	-	-	-	3,106	3,106
Columbia County Development	-	-	-	-	6,891,403	6,891,403
4-H Extension	-	-	-	-	858,340	858,340
	<u>406,904</u>	<u>3,910,805</u>	<u>2,098,349</u>	<u>2,750,072</u>	<u>12,100,152</u>	<u>21,266,282</u>
Assigned:						
Grants	-	-	-	-	305,374	305,374
Capital Projects	-	-	-	-	50,830	50,830
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>356,204</u>	<u>356,204</u>
Unassigned:						
	<u>3,408,921</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(27,452)</u>	<u>3,381,469</u>
Total Fund Balances	\$ 3,959,771	\$ 3,910,805	\$ 2,306,299	\$ 2,750,072	\$ 12,464,346	\$ 25,391,293

The Fair Board Fund has a deficit fund balance in the amount of \$(16,441), which will be made up with a transfer from the Economic Development Fund.

14. RESTATEMENTS OF FUND BALANCE & NET POSITION

Due to a revision of revenues and expenditures allocated to the 4H Extension Service District in a prior year, the beginning balance of this fund was restated:

Fund Balance - Beginning as previously reported	\$ 748,040
Change in June 30, 2019 fund balance	<u>(6,220)</u>
Fund Balance - Beginning as restated	<u><u>\$ 741,820</u></u>

In addition, the PERS Reserve Fund was reclassified from a nonmajor governmental fund to an internal service fund beginning in the fiscal year 2019-2020. The reallocation of beginning cash and net position of this fund has been restated in all of the individual fund and combining statements and schedules in the financial report.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

15. TAX ABATEMENTS

As of June 30, 2020, Columbia County provides tax abatements through two programs: Enterprise Zone and Strategic Investment.

Enterprise Zone (ORS 285C.175):

- The Oregon Enterprise Zone program is a State of Oregon economic development program established, that allows for property tax exemptions for up to five years. In exchange for receiving property tax exemption, participating firms are required to meet the program requirements set by state statute and the local sponsor.

The Enterprise Zone program allows industrial firms that will be making a substantial new capital investment a waiver of 100% of the amount of real property taxes attributable to the new investment for a 5-year period after completion. Land or existing machinery or equipment is not tax exempt; therefore, there is no loss of current property tax levies to local taxing jurisdiction.

Strategic Investment (ORS 3285C.600):

- The purpose of the Strategic Investment program is to improve employment in areas where eligible projects are to be located and urges business firms that will benefit from an eligible project to hire employees from the region in which the eligible project is to be located whenever practicable.

In order to be eligible for the SIP exemption:

- 1) The project must be an eligible project
- 2) Benefit a traded sector industry as defined in ORS 285B.280, and
- 3) The total cost of the project equals or exceeds:
 - a. \$100 million; or
 - b. \$25 million, for rural areas

For the fiscal year ended June 30, 2020, Columbia County abated property taxes totaling \$687,878 under these programs.

<u>Tax Abatement Program</u>	<u>Amount of Taxes Abated during the Fiscal Year</u>
Enterprise Zone (ORS 285C.175)	\$ 191,942
Strategic Investment Program (ORS 285C.600)	495,936
	<u>\$ 687,878</u>

The County entered into tax abatement agreements that affected other governments, taxing Districts to which the County passes through property taxes. Information regarding abatement for other governments can be found at:

https://www.columbiacountyor.gov/media/Assessor/Taxing%20District%20Revenue%20Reports/GASB%2077%20Reports/2020_GASB77_web.pdf

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COLUMBIA COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

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COLUMBIA COUNTY
OREGON

REQUIRED SUPPLEMENTARY INFORMATION

At June 30, 2020

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2020	0.10 %	\$ 17,700,572	\$ 12,936,238	136.8 %	80.2 %
2019	0.09	13,825,912	12,020,439	115.0	82.1
2018	0.08	10,805,399	11,037,687	97.9	83.1
2017	0.78	11,774,406	10,707,205	110.0	80.5
2016	0.84	4,850,665	10,420,148	46.6	91.9
2015	0.94	(2,134,901)	9,841,982	(21.7)	103.6

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

SCHEDULE OF CONTRIBUTIONS

Year	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2020	\$ 2,168,516	\$ 2,168,516	\$ -	\$ 12,967,432	16.7 %
2019	1,195,571	1,195,571	-	12,936,238	9.2
2018	1,114,686	1,114,686	-	12,020,439	9.3
2017	774,462	774,462	-	11,037,687	7.0
2016	746,762	746,762	-	10,707,205	7.0
2015	760,450	760,450	-	10,420,148	7.3

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

COLUMBIA COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2020

OPEB - RHIA

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB ASSET/(LIABILITY) FOR RHIA

Year Ended June 30,	(a) Employer's proportion of the net OPEB asset/(liability) (NOA/(L))	(b) Employer's proportionate share of the net OPEB asset/(liability) (NOA/(L))	(c) Employer's covered payroll	(b/c) NOA/(L) as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2020	0.11 %	\$ 206,393	\$ 12,936,238	1.60 %	144.4 %
2019	0.10	113,318	12,020,439	0.94	124.0
2018	0.10	40,241	11,037,687	0.36	108.9
2017	(0.09)	(24,526)	10,707,205	(0.23)	90.0

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

Amounts for covered payroll (c) use the prior year's data to match the measurement data used by the OPEB plan for each year.

SCHEDULE OF CONTRIBUTIONS FOR RHIA

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2020	\$ N/A	\$ N/A	\$ N/A	\$ 12,967,432	N/A %
2019	N/A	N/A	N/A	12,936,238	N/A
2018	N/A	N/A	N/A	12,020,439	N/A
2017	N/A	N/A	N/A	11,037,687	N/A

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

All statutorily required contributions were made and are included within PERS contributions (see p. 36).

COLUMBIA COUNTY, OREGON

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POST EMPLOYMENT BENEFITS
June 30, 2020**

**OPEB: (HEALTH INSURANCE)
SCHEDULE OF FUNDING PROGRESS**

Year Ended June 30,	OPEB Liability Beginning of Year	Service Cost	Liability Interest	Changes of Benefit Terms	Changes of Assumptions	Benefit Payments	OPEB Liability End of Year	Estimated Covered Payroll	Total OPEB Liability as a % of Covered Payroll
2020	\$ 624,190	\$ 61,624	\$ 26,064	\$ -	\$ 21,344	\$ (24,901)	\$ 708,321	N/A	* N/A
2019	\$ 623,668	\$ 57,973	\$ 23,636	\$ -	\$ (37,859)	\$ (43,228)	\$ 624,190	N/A	N/A
2018	\$ 653,000	\$ 62,000	\$ 19,000	\$ -	\$ (41,000)	\$ (70,000)	\$ 623,668	N/A	N/A
2017	N/A	N/A	N/A	N/A	N/A	N/A	\$ 653,000	N/A	N/A

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended June 30,	(a) Actuarially Determined Contribution	(b) Contributions During Year	(b) - (a) Difference	(c) Covered Payroll	(b) / (c) Contributions as a Percentage of Payroll
2020	N/A	\$ -	N/A	N/A	N/A
2019	N/A	\$ -	N/A	N/A	N/A
2018	N/A	\$ -	N/A	N/A	N/A
2017	N/A	\$ -	N/A	N/A	N/A

The above table presents the most recent calculation of the post-retirement health insurance under GASB 75 and it provides information about the total plan unfunded liability.

This Schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

* Information not available

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COLUMBIA COUNTY, OREGON

SUPPLEMENTARY INFORMATION

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COLUMBIA COUNTY, OREGON

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2020

	<u>FAIR BOARD FUND</u>	<u>DIRECT PASS THROUGH FUND</u>	<u>CORNER PRESERVATION FUND</u>
ASSETS			
Cash and investments	\$ (13,130)	\$ 482,103	\$ 239,040
Accounts receivable and deposits	385	226,891	-
Property taxes receivable	-	-	-
Cash with County	-	-	-
Inventory	-	-	-
Prepays	1,800	-	-
Total assets	<u>\$ (10,945)</u>	<u>\$ 708,994</u>	<u>\$ 239,040</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:			
LIABILITIES			
Accounts payable	\$ 5,496	\$ 155,026	\$ -
Deferred Revenue	-	34,171	-
Other liabilities	-	-	-
Deposits	-	-	-
Total liabilities	<u>5,496</u>	<u>189,197</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable	1,800	-	-
Restricted	9,211	214,423	239,040
Assigned	-	305,374	-
Unassigned	(27,452)	-	-
Total fund balance	<u>(16,441)</u>	<u>519,797</u>	<u>239,040</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ (10,945)</u>	<u>\$ 708,994</u>	<u>\$ 239,040</u>

Continued to next page

COLUMBIA COUNTY, OREGON

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2020

<u>INMATE BENEFIT EXPENSE FUND</u>	<u>COURTHOUSE SECURITY FUND</u>	<u>LAW LIBRARY FUND</u>	<u>ECONOMIC DEVELOPMENT FUND</u>	<u>PUBLIC WORKS CAPITAL FUND</u>
\$ 472,363	\$ 225,046	\$ 40,915	\$ 328,975	\$ 1,951,823
5,500	1,453	-	26,233	2,765
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 477,863</u>	<u>\$ 226,499</u>	<u>\$ 40,915</u>	<u>\$ 355,208</u>	<u>\$ 1,954,588</u>
\$ 10,118	\$ -	\$ -	\$ 192	\$ -
-	-	-	-	-
12,317	-	-	-	-
-	-	-	-	-
<u>22,435</u>	<u>-</u>	<u>-</u>	<u>192</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
455,428	226,499	40,915	355,016	1,903,758
-	-	-	-	50,830
-	-	-	-	-
<u>455,428</u>	<u>226,499</u>	<u>40,915</u>	<u>355,016</u>	<u>1,954,588</u>
<u>\$ 477,863</u>	<u>\$ 226,499</u>	<u>\$ 40,915</u>	<u>\$ 355,208</u>	<u>\$ 1,954,588</u>

Continued to next page

COLUMBIA COUNTY, OREGON

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2020

COUNTY PARK & REC FUND	CC RIDER TRANSPORTATION FUND	BUILDING SERVICES FUND	STRATEGIC INVESTMENT PROGRAM FUND
\$ 224,370	\$ (141,167)	\$ 56,041	\$ 409,898
24,995	429,606	-	-
-	-	-	-
-	33,642	-	-
-	-	-	-
<u>\$ 249,365</u>	<u>\$ 322,081</u>	<u>\$ 56,041</u>	<u>\$ 409,898</u>
\$ 11,047	\$ 80,575	\$ 5,979	\$ -
-	-	-	-
679	-	-	-
2,450	-	-	-
<u>14,176</u>	<u>80,575</u>	<u>5,979</u>	<u>-</u>
-	-	-	-
-	-	-	-
-	33,642	-	-
235,189	207,864	50,062	409,898
-	-	-	-
-	-	-	-
<u>235,189</u>	<u>241,506</u>	<u>50,062</u>	<u>409,898</u>
<u>\$ 249,365</u>	<u>\$ 322,081</u>	<u>\$ 56,041</u>	<u>\$ 409,898</u>

Continued to next page

COLUMBIA COUNTY, OREGON

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2020

MEADOWVIEW SERVICE DISTRICT FUND	COLUMBIA COUNTY DEVELOPMENT AGENCY	4-H EXTENSION SERVICE DISTRICT FUND	TOTAL
\$ 3,206	\$ 6,831,765	\$ 858,340	\$ 11,969,588
-	-	-	717,828
-	102,647	14,782	117,429
-	62,125	-	62,125
-	-	-	33,642
-	-	-	1,800
<u>\$ 3,206</u>	<u>\$ 6,996,537</u>	<u>\$ 873,122</u>	<u>\$ 12,902,412</u>
\$ 100	\$ 2,487	\$ -	\$ 271,020
-	-	-	34,171
-	-	-	12,996
-	-	-	2,450
<u>100</u>	<u>2,487</u>	<u>-</u>	<u>320,637</u>
-	102,647	14,782	117,429
-	102,647	14,782	117,429
-	-	-	35,442
3,106	6,891,403	858,340	12,100,152
-	-	-	356,204
-	-	-	(27,452)
<u>3,106</u>	<u>6,891,403</u>	<u>858,340</u>	<u>12,464,346</u>
<u>\$ 3,206</u>	<u>\$ 6,996,537</u>	<u>\$ 873,122</u>	<u>\$ 12,902,412</u>

COLUMBIA COUNTY, OREGON

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2020**

	FAIR BOARD FUND	DIRECT PASS THROUGH FUND	CORNER PRESERVATION FUND
REVENUES			
Property tax collected by County	\$ -	\$ -	\$ -
Intergovernmental Grants	117,016	592,224	-
Intergovernmental Service	-	-	-
Local Fees	226,877	-	102,126
Interest on investments	585	1,420	4,468
Mineral royalties & timber revenue	-	-	-
Miscellaneous	76,000	41,195	-
Total revenues	<u>420,478</u>	<u>634,839</u>	<u>106,594</u>
EXPENDITURES			
Personal services	-	-	76,205
Materials and services	439,071	461,381	2,664
Capital outlay	-	21,779	-
Debt service	-	-	-
Special payments	-	-	-
Total expenditures	<u>439,071</u>	<u>483,160</u>	<u>78,869</u>
Excess of Revenues Over (Under) Expenditures	(18,593)	151,679	27,725
Other Financing Sources (Uses):			
Sale of asset	-	-	-
Transfers in	50,000	344,179	-
Intergovernmental Service Transfers Out	(53,253)	(15,847)	(25,413)
Transfers out	-	-	-
Total Other Financing Sources (Uses)	<u>(3,253)</u>	<u>328,332</u>	<u>(25,413)</u>
Net Change in Fund Balance	(21,846)	480,011	2,312
FUND BALANCE - BEGINNING OF YEAR (AS RESTATED)	<u>5,405</u>	<u>39,786</u>	<u>236,728</u>
FUND BALANCE - END OF YEAR	<u>\$ (16,441)</u>	<u>\$ 519,797</u>	<u>\$ 239,040</u>

Continued to next page

COLUMBIA COUNTY, OREGON

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2020**

INMATE BENEFIT EXPENSE FUND	COURTHOUSE SECURITY FUND	LAW LIBRARY FUND	ECONOMIC DEVELOPMENT FUND	PUBLIC WORKS CAPITAL FUND
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	42,640	487,566	45,385
-	-	-	-	-
154,208	66,377	-	-	110,008
8,177	4,224	1,434	7,335	35,486
-	-	-	-	-
-	-	-	-	-
<u>162,385</u>	<u>70,601</u>	<u>44,074</u>	<u>494,901</u>	<u>190,879</u>
-	-	-	-	-
95,159	-	65,109	164,600	-
-	22,000	874	-	-
-	-	-	-	-
-	-	-	-	-
<u>95,159</u>	<u>22,000</u>	<u>65,983</u>	<u>164,600</u>	<u>-</u>
67,226	48,601	(21,909)	330,301	190,879
-	-	-	-	-
-	-	-	-	-
-	(2,550)	(3,499)	(16,426)	-
-	(32,000)	-	(185,000)	-
<u>-</u>	<u>(34,550)</u>	<u>(3,499)</u>	<u>(201,426)</u>	<u>-</u>
67,226	14,051	(25,408)	128,875	190,879
<u>388,202</u>	<u>212,448</u>	<u>66,323</u>	<u>226,141</u>	<u>1,763,709</u>
<u>\$ 455,428</u>	<u>\$ 226,499</u>	<u>\$ 40,915</u>	<u>\$ 355,016</u>	<u>\$ 1,954,588</u>

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COLUMBIA COUNTY, OREGON

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2020**

COUNTY PARK & REC FUND	CC RIDER TRANSPORTATION FUND	BUILDING SERVICES FUND	STRATEGIC INVESTMENT PROGRAM FUND
\$ -	\$ -	\$ -	\$ 1,349,817
262,765	1,939,457	-	-
-	-	-	-
312,284	339,027	-	-
6,425	6,018	3,265	9,898
155,849	-	-	-
17	2,868	904,362	-
<u>737,340</u>	<u>2,287,370</u>	<u>907,627</u>	<u>1,359,715</u>
282,372	337,089	883,292	-
327,358	1,253,590	40,910	883,043
53,246	321,563	-	-
-	-	-	-
-	-	-	5,513
<u>662,976</u>	<u>1,912,242</u>	<u>924,202</u>	<u>888,556</u>
74,364	375,128	(16,575)	471,159
-	9,985	1,496	-
-	435,000	-	-
(109,541)	(111,533)	(186,157)	-
-	(525,000)	-	(190,690)
<u>(109,541)</u>	<u>(191,548)</u>	<u>(184,661)</u>	<u>(190,690)</u>
(35,177)	183,580	(201,236)	280,469
<u>270,366</u>	<u>57,926</u>	<u>251,298</u>	<u>129,429</u>
<u>\$ 235,189</u>	<u>\$ 241,506</u>	<u>\$ 50,062</u>	<u>\$ 409,898</u>

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COLUMBIA COUNTY, OREGON

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2020**

MEADOWVIEW SERVICE DISTRICT FUND	COLUMBIA COUNTY DEVELOPMENT AGENCY	4-H EXTENSION SERVICE DISTRICT FUND	TOTAL
\$ 2,595	\$ 3,433,327	\$ 295,170	\$ 5,080,909
-	-	25,000	3,512,053
-	-	-	-
-	-	7,082	1,317,989
105	118,872	16,091	223,803
17	44,184	-	200,050
(1)	-	238	1,024,679
<u>2,716</u>	<u>3,596,383</u>	<u>343,581</u>	<u>11,359,483</u>
-	-	138,439	1,717,397
1,634	70,666	88,622	3,893,807
-	-	-	419,462
-	1,158,954	-	1,158,954
-	-	-	5,513
<u>1,634</u>	<u>1,229,620</u>	<u>227,061</u>	<u>7,195,133</u>
1,082	2,366,763	116,520	4,164,350
-	-	-	11,481
-	-	8,447	837,626
(750)	(28,120)	-	(553,089)
-	-	(8,447)	(941,137)
<u>(750)</u>	<u>(28,120)</u>	<u>-</u>	<u>(645,119)</u>
332	2,338,643	116,520	3,519,231
2,774	4,552,760	741,820	8,945,115
<u>\$ 3,106</u>	<u>\$ 6,891,403</u>	<u>\$ 858,340</u>	<u>\$ 12,464,346</u>

COLUMBIA COUNTY, OREGON

**FAIR BOARD FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES				
Local Fees	\$ 243,700	\$ 243,700	\$ 226,877	\$ (16,823)
Miscellaneous	136,800	136,800	76,585	(60,215)
Grants and Donations	171,000	171,000	117,016	(53,984)
Intergovernmental Services	<u>105,000</u>	<u>105,000</u>	<u>-</u>	<u>(105,000)</u>
Total revenue	<u>656,500</u>	<u>656,500</u>	<u>420,478</u>	<u>(236,022)</u>
EXPENDITURES				
Materials and services	480,214	530,214 (1)	439,071	91,143
Capital outlay	50,000	- (1)	-	-
Contingency	<u>75,587</u>	<u>75,587 (1)</u>	<u>-</u>	<u>75,587</u>
Total expenditures	<u>605,801</u>	<u>605,801</u>	<u>439,071</u>	<u>166,730</u>
Excess of Revenues				
Over (Under) Expenditures	50,699	50,699	(18,593)	(69,292)
Other Financing Sources (Uses)				
Transfers In	-	-	50,000	50,000
Intergovernmental Service Transfers Out	<u>(51,062)</u>	<u>(51,062) (1)</u>	<u>(53,253)</u>	<u>2,191</u>
Total Other Financing Sources (Uses)	<u>(51,062)</u>	<u>(51,062)</u>	<u>(3,253)</u>	<u>47,809</u>
Net Change in Fund Balance	(363)	(363)	(21,846)	(21,483)
FUND BALANCE - BEGINNING	<u>363</u>	<u>363</u>	<u>5,405</u>	<u>5,042</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (16,441)</u>	<u>\$ (16,441)</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**DIRECT PASS THROUGH FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Miscellaneous	\$ 25	\$ 25	\$ 42,615	\$ 42,590
Grants and Donations	<u>92,779</u>	<u>485,004</u>	<u>592,224</u>	<u>107,220</u>
Total revenue	<u>92,804</u>	<u>485,029</u>	<u>634,839</u>	<u>149,810</u>
EXPENDITURES				
Materials and services	97,000	829,225 (1)	461,381	367,844
Capital outlay	-	- (1)	21,779	(21,779)
Contingency	<u>5,576</u>	<u>5,576 (1)</u>	<u>-</u>	<u>5,576</u>
Total expenditures	<u>102,576</u>	<u>834,801</u>	<u>483,160</u>	<u>351,641</u>
Excess of Revenues Over (Under) Expenditures	<u>(9,772)</u>	<u>(349,772)</u>	<u>151,679</u>	<u>501,451</u>
Other Financing Sources (Uses)				
Intergovernmental Service Transfers Out	-	- (1)	(15,847)	(15,847)
Transfers In	<u>-</u>	<u>340,000</u>	<u>344,179</u>	<u>4,179</u>
Total other financing sources (uses)	<u>-</u>	<u>340,000</u>	<u>328,332</u>	<u>(11,668)</u>
Net Change in Fund Balance	<u>(9,772)</u>	<u>(9,772)</u>	<u>480,011</u>	<u>489,783</u>
FUND BALANCE - BEGINNING	<u>9,772</u>	<u>9,772</u>	<u>39,786</u>	<u>30,014</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 519,797</u>	<u>\$ 519,797</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**CORNER PRESERVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Local Fees	\$ 80,000	\$ 80,000	\$ 102,126	\$ 22,126
Miscellaneous	1,500	1,500	4,468	2,968
Total revenues	<u>81,500</u>	<u>81,500</u>	<u>106,594</u>	<u>25,094</u>
EXPENDITURES				
Personal services	83,337	83,337 (1)	76,205	7,132
Materials and services	9,920	9,920 (1)	2,664	7,256
Contingency	<u>182,065</u>	<u>182,065 (1)</u>	<u>-</u>	<u>182,065</u>
Total expenditures	<u>275,322</u>	<u>275,322</u>	<u>78,869</u>	<u>196,453</u>
Excess of Revenues Over (Under) Expenditures	(193,822)	(193,822)	27,725	221,547
Other Financing Sources (Uses)				
Intergovernmental Service Transfers Out	<u>(24,625)</u>	<u>(24,625) (1)</u>	<u>(25,413)</u>	<u>(788)</u>
Total Other Financing Sources (Uses)	<u>(24,625)</u>	<u>(24,625)</u>	<u>(25,413)</u>	<u>(788)</u>
Net Change in Fund Balance	(218,447)	(218,447)	2,312	220,759
FUND BALANCE - BEGINNING	<u>218,447</u>	<u>218,447</u>	<u>236,728</u>	<u>18,281</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 239,040</u>	<u>\$ 239,040</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**INMATE BENEFIT EXPENSE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Local Fees	\$ 111,720	\$ 111,720	\$ 154,208	\$ 42,488
Miscellaneous	500	500	8,177	7,677
Total revenues	<u>112,220</u>	<u>112,220</u>	<u>162,385</u>	<u>50,165</u>
EXPENDITURES				
Materials and services	65,000	80,000 (1)	95,159	(15,159)
Contingency	<u>406,115</u>	<u>391,115 (1)</u>	<u>-</u>	<u>391,115</u>
Total expenditures	<u>471,115</u>	<u>471,115</u>	<u>95,159</u>	<u>375,956</u>
Excess of Revenues Over (Under) Expenditures	(358,895)	(358,895)	67,226	426,121
Other Financing Sources (Uses)				
Intergovernmental Service Transfers Out	(750)	(750) (1)	-	750
Transfers out	<u>(15,000)</u>	<u>(15,000) (1)</u>	<u>-</u>	<u>15,000</u>
Total other financing sources (uses)	<u>(15,750)</u>	<u>(15,750)</u>	<u>-</u>	<u>15,750</u>
Net Change in Fund Balance	(374,645)	(374,645)	67,226	441,871
FUND BALANCE - BEGINNING	<u>374,645</u>	<u>374,645</u>	<u>388,202</u>	<u>13,557</u>
FUND BALANCE - ENDING	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 455,428</u></u>	<u><u>\$ 455,428</u></u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**COURTHOUSE SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Local Fees	\$ 63,000	\$ 63,000	\$ 66,377	\$ 3,377
Miscellaneous	2,100	2,100	4,224	2,124
Total revenues	<u>65,100</u>	<u>65,100</u>	<u>70,601</u>	<u>5,501</u>
EXPENDITURES				
Materials and services	3,500	3,500 (1)	-	3,500
Capital outlay	10,000	22,000 (1)	22,000	-
Contingency	216,850	204,850 (1)	-	204,850
Total expenditures	<u>230,350</u>	<u>230,350</u>	<u>22,000</u>	<u>208,350</u>
Excess of Revenues Over (Under) Expenditures	(165,250)	(165,250)	48,601	213,851
Other Financing Sources (Uses)				
Intergovernmental Service Transfers Out	(3,150)	(3,150) (1)	(2,550)	600
Transfers out	(32,000)	(32,000) (1)	(32,000)	-
Total other financing sources (uses)	(35,150)	(35,150)	(34,550)	600
Net Change in Fund Balance	(200,400)	(200,400)	14,051	214,451
FUND BALANCE - BEGINNING	<u>200,400</u>	<u>200,400</u>	<u>212,448</u>	<u>12,048</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 226,499</u>	<u>\$ 226,499</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Miscellaneous	\$ 1,200	\$ 1,200	\$ 1,434	\$ 234
Grants and Donations	<u>41,168</u>	<u>41,168</u>	<u>42,640</u>	<u>1,472</u>
Total revenues	<u>42,368</u>	<u>42,368</u>	<u>44,074</u>	<u>1,706</u>
EXPENDITURES				
Materials and services	60,411	61,911 (1)	65,109	(3,198)
Capital outlay	8,000	8,000 (1)	874	7,126
Contingency	<u>8,414</u>	<u>6,914 (1)</u>	<u>-</u>	<u>6,914</u>
Total expenditures	<u>76,825</u>	<u>76,825</u>	<u>65,983</u>	<u>10,842</u>
Excess of Revenues Over (Under) Expenditures	(34,457)	(34,457)	(21,909)	12,548
Other Financing Sources (Uses)				
Intergovernmental Service Transfers Out	<u>(3,350)</u>	<u>(3,350) (1)</u>	<u>(3,499)</u>	<u>(149)</u>
Total Other Financing Sources (Uses)	<u>(3,350)</u>	<u>(3,350)</u>	<u>(3,499)</u>	<u>(149)</u>
Net Change in Fund Balance	(37,807)	(37,807)	(25,408)	12,399
FUND BALANCE - BEGINNING	<u>37,807</u>	<u>37,807</u>	<u>66,323</u>	<u>28,516</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,915</u>	<u>\$ 40,915</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**ECONOMIC DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2020**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
REVENUES				
Miscellaneous	\$ -	\$ -	\$ 7,335	\$ 7,335
Grants and Donations	420,500	420,500	487,566	67,066
Total revenues	420,500	420,500	494,901	74,401
EXPENDITURES				
Materials and services	276,168	301,168 (1)	164,600	136,568
Contingency	171,115	146,115 (1)	-	146,115
Total expenditures	447,283	447,283	164,600	282,683
Excess of Revenues Over (Under) Expenditures	(26,783)	(26,783)	330,301	357,084
Other Financing Sources (Uses):				
Intergovernmental Service Transfers Out	(15,759)	(15,759) (1)	(16,426)	(667)
Transfers out	(135,000)	(135,000) (1)	(185,000)	(50,000)
Total Other Financing Sources (Uses)	(150,759)	(150,759)	(201,426)	(50,667)
Net Change in Fund Balance	(177,542)	(177,542)	128,875	306,417
FUND BALANCE - BEGINNING OF YEAR	177,542	177,542	226,141	48,599
FUND BALANCE - END OF YEAR	\$ -	\$ -	\$ 355,016	\$ 355,016

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**PUBLIC WORKS CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Local Fees	\$ -	\$ -	\$ 110,008	110,008
Miscellaneous	25	25	35,486	35,461
Grants and Donations	-	-	45,385	45,385
Total revenues	<u>25</u>	<u>25</u>	<u>190,879</u>	<u>190,854</u>
EXPENDITURES				
Materials and services	500	500 (1)	-	500
Contingency	1,214,997	1,214,997 (1)	-	1,214,997
Total expenditures	<u>1,215,497</u>	<u>1,215,497</u>	<u>-</u>	<u>1,215,497</u>
Excess of Revenues				
Over (Under) Expenditures	(1,215,472)	(1,215,472)	190,879	1,406,351
Other Financing Sources (Uses)				
Transfers out	-	(200,000) (1)	-	200,000
Total other financing sources (uses)	-	(200,000)	-	200,000
Net Change in Fund Balance	(1,215,472)	(1,415,472)	190,879	1,606,351
FUND BALANCE - BEGINNING	<u>1,215,472</u>	<u>1,415,472</u>	<u>1,763,709</u>	<u>348,237</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,954,588</u>	<u>\$ 1,954,588</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**COUNTY PARK & RECREATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Local Fees	\$ 358,800	\$ 358,800	\$ 312,284	\$ (46,516)
Miscellaneous	602,000	602,000	6,442	(595,558)
Grants and Donations	151,000	231,000	262,765	31,765
Total revenues	<u>1,111,800</u>	<u>1,191,800</u>	<u>581,491</u>	<u>(610,309)</u>
EXPENDITURES				
Personal services	296,607	296,607 (1)	282,372	14,235
Materials and services	246,909	326,909 (1)	327,358	(449)
Capital outlay	85,000	85,000 (1)	53,246	31,754
Contingency	725,709	725,709 (1)	-	725,709
Total expenditures	<u>1,354,225</u>	<u>1,434,225</u>	<u>662,976</u>	<u>771,249</u>
Excess of Revenues Over (Under) Expenditures	(242,425)	(242,425)	(81,485)	160,940
Other Financing Sources (Uses)				
Sale of Asset	-	-	155,849	(155,849)
Transfers in	50,000	50,000	-	50,000
Intergovernmental Service Transfers Out	(123,737)	(123,737) (1)	(109,541)	14,196
Total other financing sources (uses)	<u>(73,737)</u>	<u>(73,737)</u>	<u>46,308</u>	<u>120,045</u>
Net Change in Fund Balance	(316,162)	(316,162)	(35,177)	280,985
FUND BALANCE - BEGINNING	<u>316,162</u>	<u>316,162</u>	<u>270,366</u>	<u>(45,796)</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 235,189</u>	<u>\$ 235,189</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**CC RIDER TRANSPORTATION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Local Fees	\$ 489,205	\$ 489,205	\$ 339,027	\$ (150,178)
Miscellaneous	(2,000)	(2,000)	8,886	10,886
Grants and Donations	1,833,333	1,833,333	1,939,457	106,124
Total revenue	2,320,538	2,320,538	2,287,370	(33,168)
EXPENDITURES				
Personal services	353,876	353,876 (1)	337,089	16,787
Materials and services	1,586,974	1,561,974 (1)	1,253,590	308,384
Capital outlay	325,000	325,000 (1)	321,563	3,437
Contingency	14,172	14,172 (1)	-	14,172
Total expenditures	2,280,022	2,255,022	1,912,242	342,780
Excess of Revenues Over (Under) Expenditures	40,516	65,516	375,128	309,612
Other Financing Sources (Uses)				
Sale of asset	-	-	9,985	9,985
Transfers in	560,000	560,000	435,000	(125,000)
Intergovernmental Service Transfers Out	(108,325)	(108,325) (1)	(111,533)	(3,208)
Transfers out	(500,000)	(525,000) (1)	(525,000)	-
Total other financing sources (uses)	(48,325)	(73,325)	(191,548)	(118,223)
Net Change in Fund Balance	(7,809)	(7,809)	183,580	191,389
FUND BALANCE - BEGINNING	149,809	149,809	57,926	(91,883)
FUND BALANCE - ENDING	\$ 142,000	\$ 142,000	\$ 241,506	\$ 99,506

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**BUILDING SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Local Fees	928,500	928,500	904,362	(24,138)
Miscellaneous	-	-	3,265	3,265
Total revenue	<u>928,500</u>	<u>928,500</u>	<u>907,627</u>	<u>(20,873)</u>
EXPENDITURES				
Personal services	987,045	987,045 (1)	883,292	103,753
Materials and services	48,324	48,324 (1)	40,910	7,414
Contingency	40,885	40,885 (1)	-	40,885
Total expenditures	<u>1,076,254</u>	<u>1,076,254</u>	<u>924,202</u>	<u>152,052</u>
Excess of Revenues Over (Under) Expenditures	(147,754)	(147,754)	(16,575)	(172,925)
Other Financing Sources (Uses):				
Sale of asset	-	-	1,496	1,496
Intergovernmental Service Transfers Out	(182,971)	(182,971) (1)	(186,157)	(3,186)
Total Other Financing Sources (Uses)	<u>(182,971)</u>	<u>(182,971)</u>	<u>(184,661)</u>	<u>(1,690)</u>
Net Change in Fund Balance	(330,725)	(330,725)	(201,236)	129,489
FUND BALANCE - BEGINNING OF YEAR	<u>330,725</u>	<u>330,725</u>	<u>251,298</u>	<u>(79,427)</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,062</u>	<u>\$ 50,062</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**STRATEGIC INVESTMENT PROGRAM FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Property tax collected by County	\$ 1,349,817	\$ 1,349,817	\$ 1,349,817	\$ -
Miscellaneous	-	-	9,898	9,898
Grants and Donations	55,000	55,000	-	(55,000)
Total revenue	<u>1,404,817</u>	<u>1,404,817</u>	<u>1,359,715</u>	<u>(45,102)</u>
EXPENDITURES				
Materials and services	821,554	927,454 (1)	883,043	44,411
Special payments	5,257	5,918 (1)	5,513	405
Contingency	400,000	400,000 (1)	-	400,000
Total expenditures	<u>1,226,811</u>	<u>1,333,372</u>	<u>888,556</u>	<u>444,816</u>
Excess of Revenues Over (Under) Expenditures	178,006	71,445	471,159	399,714
Other Financing Sources (Uses):				
Transfers out	<u>(178,006)</u>	<u>(200,874) (1)</u>	<u>(190,690)</u>	<u>10,184</u>
Total Other Financing Sources (Uses)	<u>(178,006)</u>	<u>(200,874)</u>	<u>(190,690)</u>	<u>10,184</u>
Net Change in Fund Balance	-	(129,429)	280,469	409,898
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>129,429</u>	<u>129,429</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 409,898</u></u>	<u><u>\$ 409,898</u></u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**MEADOWVIEW SERVICE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Property tax collected by County	\$ 2,482	\$ 2,482	\$ 2,595	\$ 113
Miscellaneous	30	30	121	91
Total revenue	<u>2,512</u>	<u>2,512</u>	<u>2,716</u>	<u>204</u>
EXPENDITURES				
Materials and services	2,372	2,372 (1)	1,634	738
Contingency	800	800 (1)	-	800
Total expenditures	<u>3,172</u>	<u>3,172</u>	<u>1,634</u>	<u>1,538</u>
Excess of Revenues Over (Under) Expenditures	(660)	(660)	1,082	1,742
Other Financing Sources (Uses)				
Intergovernmental Service Transfers Out	<u>(750)</u>	<u>(750) (1)</u>	<u>(750)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(750)</u>	<u>(750)</u>	<u>(750)</u>	<u>-</u>
Net Change in Fund Balance	(1,410)	(1,410)	332	1,742
FUND BALANCE - BEGINNING OF YEAR	<u>2,210</u>	<u>2,210</u>	<u>2,774</u>	<u>564</u>
FUND BALANCE - END OF YEAR	<u>\$ 800</u>	<u>\$ 800</u>	<u>\$ 3,106</u>	<u>\$ 2,306</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**COLUMBIA COUNTY DEVELOPMENT AGENCY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Property tax collected by County	\$ 3,051,635	\$ 3,051,635	\$ 3,433,327	\$ 381,692
Interest on Investments	10,500	10,500	118,872	108,372
Forest, Land, Sales and Royalties	10,000	10,000	44,184	34,184
Total revenue	<u>3,072,135</u>	<u>3,072,135</u>	<u>3,596,383</u>	<u>524,248</u>
EXPENDITURES				
Materials and services	125,281	125,281 (1)	70,666	54,615
Debt service	6,699,223	6,699,223 (1)	1,158,954	5,540,269
Total expenditures	<u>6,824,504</u>	<u>6,824,504</u>	<u>1,229,620</u>	<u>5,594,884</u>
Excess of Revenues Over (Under) Expenditures	(3,752,369)	(3,752,369)	2,366,763	6,119,132
Other Financing Sources (Uses)				
Intergovernmental Service Transfers Out	-	- (1)	(28,120)	(28,120)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(28,120)</u>	<u>(28,120)</u>
Net Change in Fund Balance	(3,752,369)	(3,752,369)	2,338,643	6,091,012
FUND BALANCE - BEGINNING OF YEAR	<u>4,252,369</u>	<u>4,252,369</u>	<u>4,552,760</u>	<u>300,391</u>
FUND BALANCE - END OF YEAR	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 6,891,403</u>	<u>\$ 6,391,403</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**4-H EXTENSION SERVICE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2020**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
REVENUES				
Property tax collected by County	\$ 300,000	\$ 300,000	\$ 295,170	\$ (4,830)
Grant	-	-	25,000	25,000
Charges for services	18,000	18,000	7,082	(10,918)
Interest on investments	5,000	5,000	16,091	11,091
Miscellaneous	-	-	238	238
Total revenue	323,000	323,000	343,581	20,581
EXPENDITURES				
Personal services	178,200	178,200 (1)	138,439	39,761
Materials and services	128,000	128,000 (1)	88,622	39,378
Capital outlay	19,000	19,000 (1)	-	19,000
Contingency	245,518	245,518 (1)	-	245,518
Total expenditures	570,718	570,718	227,061	343,657
Excess of Revenues Over (Under) Expenditures	(247,718)	(247,718)	116,520	364,238
Other Financing Sources (Uses)				
Transfers in	20,000	20,000	8,447	(11,553)
Transfers out	(20,000)	(20,000) (1)	(8,447)	11,553
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	(247,718)	(247,718)	116,520	364,238
FUND BALANCE - BEGINNING OF YEAR (AS RESTATED)	725,518	725,518	741,820	16,302
FUND BALANCE - END OF YEAR	\$ 477,800	\$ 477,800	\$ 858,340	\$ 380,540

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**TRANSFER STATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Local Fees	\$ 3,406,600	\$ 3,436,600	\$ 3,797,238	\$ 360,638
Grants and Donations	-	-	8,435	8,435
Miscellaneous	68,277	68,277	128,095	59,818
Total revenue	<u>3,474,877</u>	<u>3,504,877</u>	<u>3,933,768</u>	<u>428,891</u>
EXPENDITURES				
Personal services	134,684	158,684 (1)	151,113	7,571
Materials and services	2,011,372	2,256,372 (1)	2,314,583	(58,211)
Capital outlay	1,271,618	1,474,218 (1)	1,401,952	72,266
Debt service	323,660	323,660 (1)	316,357	7,303
Contingency	2,443,648	2,002,048 (1)	-	2,002,048
Total expenditures	<u>6,184,982</u>	<u>6,214,982</u>	<u>4,184,005</u>	<u>2,030,977</u>
Excess of Revenues Over (Under) Expenditures	(2,710,105)	(2,710,105)	(250,237)	2,459,868
Other Financing Sources (Uses)				
Intergovernmental Service Transfers Out	<u>(32,188)</u>	<u>(32,188) (1)</u>	<u>(33,628)</u>	<u>(1,440)</u>
Total other financing sources (uses)	<u>(32,188)</u>	<u>(32,188)</u>	<u>(33,628)</u>	<u>(1,440)</u>
Net Change in Fund Balance	(2,742,293)	(2,742,293)	(283,865)	2,458,428
FUND BALANCE - BEGINNING OF YEAR	<u>2,742,293</u>	<u>2,742,293</u>	<u>2,979,013</u>	<u>236,720</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	\$ 2,695,148	<u>\$ 2,695,148</u>
Reconciliation to Ending Net Position:				
Add capital assets			\$ 4,952,534	
Deduct long term debt			(1,191,749)	
Deduct accrued interest			(34,402)	
Pension and OPEB adjustments:				
Net pension liability			(130,125)	
Net OPEB obligation			(4,595)	
Deferred outflows			55,001	
Deferred inflows			<u>(9,793)</u>	
Total Net Position			<u>\$ 6,332,019</u>	

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS**

June 30, 2020

	<u>PERS RESERVE FUND</u>	<u>RISK MANAGEMENT FUND</u>	<u>SUPPORT MAJOR PROJECTS FUND</u>	<u>TOTAL</u>
ASSETS				
Cash and investments	<u>\$ 1,261,904</u>	<u>\$ 20,990</u>	<u>\$ 553,388</u>	<u>\$ 1,836,282</u>
Total assets	<u>\$ 1,261,904</u>	<u>\$ 20,990</u>	<u>\$ 553,388</u>	<u>\$ 1,836,282</u>
LIABILITIES				
Accounts payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,050</u>	<u>\$ 1,050</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>1,050</u>	<u>1,050</u>
NET POSITION				
Unrestricted	<u>1,261,904</u>	<u>20,990</u>	<u>552,338</u>	<u>1,835,232</u>
Total net position	<u>1,261,904</u>	<u>20,990</u>	<u>552,338</u>	<u>1,835,232</u>
Total liabilities and net position	<u>\$ 1,261,904</u>	<u>\$ 20,990</u>	<u>\$ 553,388</u>	<u>\$ 1,836,282</u>

COLUMBIA COUNTY, OREGON

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2020**

	<u>PERS RESERVE FUND</u>	<u>RISK MANAGEMENT FUND</u>	<u>SUPPORT MAJOR PROJECTS FUND</u>	<u>TOTAL</u>
REVENUES				
Interest on investments	\$ 23,857	\$ 33	\$ 9,592	\$ 33,482
Intergovernmental Service	-	165,500	100,000	265,500
Total revenues	<u>23,857</u>	<u>165,533</u>	<u>109,592</u>	<u>298,982</u>
EXPENDITURES				
Material and services	-	152,240	10,209	162,449
Total expenditures	<u>-</u>	<u>152,240</u>	<u>10,209</u>	<u>162,449</u>
Change in Net Position	23,857	13,293	99,383	136,533
NET POSITION - BEGINNING	<u>1,238,047</u>	<u>7,697</u>	<u>452,955</u>	<u>1,698,699</u>
NET POSITION - ENDING	<u>\$ 1,261,904</u>	<u>\$ 20,990</u>	<u>\$ 552,338</u>	<u>\$ 1,835,232</u>

COLUMBIA COUNTY, OREGON

**PERS RESERVE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES				
Interest on Investments	\$ 25	\$ 25	\$ 23,857	\$ 23,832
Total revenues	<u>25</u>	<u>25</u>	<u>23,857</u>	<u>23,832</u>
EXPENDITURES				
Materials and services	1,200,000	1,200,000 (1)	-	1,200,000
Contingency	<u>5,466</u>	<u>5,466 (1)</u>	<u>-</u>	<u>5,466</u>
Total expenditures	<u>1,205,466</u>	<u>1,205,466</u>	<u>-</u>	<u>1,205,466</u>
Net Change in Fund Balance	(1,205,441)	(1,205,441)	23,857	1,229,298
FUND BALANCE - BEGINNING OF YEAR	<u>1,205,441</u>	<u>1,205,441</u>	<u>1,238,047</u>	<u>32,606</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,261,904</u>	<u>\$ 1,261,904</u>

COLUMBIA COUNTY, OREGON

**RISK MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Interest on investments	\$ -	\$ -	\$ 33	\$ 33
Intergovernmental Services	<u>165,500</u>	<u>165,500</u>	<u>165,500</u>	<u>-</u>
Total revenues	<u>165,500</u>	<u>165,500</u>	<u>165,533</u>	<u>33</u>
EXPENDITURES				
Materials and services	157,750	157,750 (1)	152,240	5,510
Contingency	<u>11,132</u>	<u>11,132 (1)</u>	<u>-</u>	<u>11,132</u>
Total expenditures	<u>168,882</u>	<u>168,882</u>	<u>152,240</u>	<u>16,642</u>
Net Change in Fund Balance	(3,382)	(3,382)	13,293	16,675
FUND BALANCE - BEGINNING	<u>3,382</u>	<u>3,382</u>	<u>7,697</u>	<u>4,315</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,990</u>	<u>\$ 20,990</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**SUPPORT MAJOR PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Intergovernmental Services	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Interest on investments	300	300	9,592	9,292
Total revenues	<u>100,300</u>	<u>100,300</u>	<u>109,592</u>	<u>9,292</u>
EXPENDITURES				
Materials and services	226,200	226,200 (1)	10,209	215,991
Capital outlay	287,474	287,474 (1)	-	287,474
Contingency	58,988	58,988 (1)	-	58,988
Total expenditures	<u>572,662</u>	<u>572,662</u>	<u>10,209</u>	<u>562,453</u>
Net Change in Fund Balance	(472,362)	(472,362)	99,383	(553,161)
FUND BALANCE - BEGINNING OF YEAR	<u>472,362</u>	<u>472,362</u>	<u>452,955</u>	<u>(19,407)</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 552,338</u>	<u>\$ 552,338</u>

COLUMBIA COUNTY, OREGON

**FIDUCIARY FUNDS
SCHEDULE OF NET POSITION
June 30, 2020**

	<u>TREASURER FUND</u>
ASSETS	
Cash and investments	<u>\$ 2,571,123</u>
Total assets	<u><u>\$ 2,571,123</u></u>
LIABILITIES	
Due to other governments	<u>2,571,123</u>
Total liabilities	<u><u>\$ 2,571,123</u></u>

COLUMBIA COUNTY, OREGON

**FIDUCIARY FUNDS
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
For the Year Ended June 30, 2020**

	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020
Agency Funds				
Assets				
Cash	\$ 1,186,004	\$ 152,784,070	\$ (151,398,951)	\$ 2,571,123
Accounts Receivable	179	72,489,679	(72,489,858)	-
Total assets	<u>\$ 1,186,183</u>	<u>\$ 225,273,749</u>	<u>\$ (223,888,809)</u>	<u>\$ 2,571,123</u>
Liabilities				
Funds to be Distributed	<u>1,186,183</u>	<u>159,476,425</u>	<u>(158,091,485)</u>	<u>2,571,123</u>
Total liabilities	<u>1,186,183</u>	<u>159,476,425</u>	<u>(158,091,485)</u>	<u>2,571,123</u>

COLUMBIA COUNTY, OREGON

**GENERAL FUND BY DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
Expenditures				
Board of Commissioners:				
Personal services	\$ 612,300	\$ 612,300	\$ 535,736	\$ 76,564
Materials and services	83,018	58,018	95,876	(37,858)
Capital Outlay		25,000		
Transfer	228,990	228,990	228,449	541
Total Board of Commissioners	924,308	924,308	(1) 860,061	64,247
Assessor's Office:				
Personal services	1,392,647	1,392,647	1,361,414	31,233
Materials and services	82,303	62,303	76,419	(14,116)
Capital outlay	82,000	117,000	98,470	18,530
Transfer	382,636	382,636	381,403	1,233
Total Assessor's Office	1,939,586	1,954,586	(1) 1,917,706	36,880
Tax Collector				
Personal services	184,743	184,743	179,904	4,839
Materials and services	92,548	92,548	61,123	31,425
Transfer	113,599	113,599	113,949	(350)
Total Tax Collector	390,890	390,890	(1) 354,976	35,914
Clerk's Office:		-		
Personal services	245,438	245,438	237,480	7,958
Materials and services	42,709	42,709	29,761	12,948
Capital outlay	10,000	10,000	-	10,000
Transfer	125,302	125,302	126,657	(1,355)
Total Clerk's Office	423,449	423,449	(1) 393,898	29,551
Elections:				
Personal services	83,530	83,530	85,679	(2,149)
Materials and services	78,920	103,920	100,178	3,742
Transfer	89,111	89,111	89,655	(544)
Total Elections	251,561	276,561	(1) 275,512	1,049
Sheriff's Office:				
Personal services	2,308,027	2,308,027	1,916,806	391,221
Materials and services	799,183	584,783	472,752	112,031
Capital outlay	26,770	241,170	14,400	226,770
Debt Service	20,000	20,000	-	20,000
Transfer	578,696	578,696	566,042	12,654
Total Sheriff's Office	3,732,676	3,732,676	(1) 2,970,000	762,676

(1) Appropriation Level

Continued to next page

COLUMBIA COUNTY, OREGON

**GENERAL FUND BY DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2020**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
County Surveyor:				
Personal services	170,193	170,193	163,522	6,671
Materials and services	36,318	36,318	8,121	28,197
Capital outlay	1,500	1,500	19,062	(17,562)
Transfer	30,280	30,280	30,681	(401)
Total County Surveyor	238,291	238,291	(1) 221,386	16,905
District Attorney:				
Personal services	1,660,970	1,755,461	1,686,039	69,422
Materials and services	185,007	92,225	78,414	13,811
Capital outlay	1,710	-	-	-
Transfer	459,715	459,716	448,620	11,095
Total District Attorney	2,307,402	2,307,402	(1) 2,213,073	94,329
Justice Court - Clatskanie/Vernonia:				
Personal services	282,456	282,456	239,475	42,981
Materials and services	314,592	314,592	235,254	79,338
Transfer	105,599	105,599	92,007	13,592
Total Justice Court	702,647	702,647	(1) 566,736	135,911
Columbia County Firing Range:				
Materials and services	302	5,302	3,495	1,807
Transfer	5,210	5,210	5,210	-
Total Firing Range	5,512	10,512	(1) 8,705	1,807
Juvenile Department				
Personal services	882,477	882,477	677,725	204,752
Materials and services	200,748	200,748	133,563	67,185
Transfer	275,941	275,941	271,802	4,139
Total Juvenile Department	1,359,166	1,359,166	(1) 1,083,090	276,076
County Counsel:				
Personal services	599,029	599,029	526,589	72,440
Materials and services	33,400	33,400	48,408	(15,008)
Transfer	24,301	24,301	22,164	2,137
Total County Counsel	656,730	656,730	(1) 597,161	59,569
Veteran's Service Office:				
Materials and services	136,895	135,688	125,169	10,519
Transfer	750	5,000	5,000	-
Total Veteran's Service Office	137,645	140,688	(1) 130,169	10,519

(1) Appropriation Level

Continued to next page

COLUMBIA COUNTY, OREGON

**GENERAL FUND BY DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2020**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
Public Health				
Personal services	614,858	694,274	686,071	8,203
Materials and services	679,940	689,140	192,749	496,391
Capital outlay	-	-	42,086	(42,086)
Transfer	131,053	139,682	135,238	4,444
Total Public Health	1,425,851	1,523,096 (1)	1,056,144	466,952
Emergency Services:				
Personal services	320,484	320,484	313,446	7,038
Materials and services	54,475	54,475	62,756	(8,281)
Capital outlay	-	41,253	48,003	(6,750)
Transfer	92,609	92,609	92,182	427
Total Emergency Services	467,568	508,821 (1)	516,387	(7,566)
Finance Office				
Personal services	652,680	652,680	617,290	35,390
Materials and services	230,025	230,025	169,090	60,935
Capital outlay	5,000	5,000	-	5,000
Transfer	26,806	26,806	25,260	1,546
Total Finance Office	914,511	914,511 (1)	811,640	102,871
Land Development Office				
Personal services	691,433	612,470	602,706	9,764
Materials and services	83,766	74,566	70,804	3,762
Transfer	496,800	487,718	489,924	(2,206)
Total Land Development Services	1,271,999	1,174,754 (1)	1,163,434	11,320
Information Services:				
Personal services	566,227	566,227	546,619	19,608
Materials and services	272,230	327,230	275,173	52,057
Capital outlay	100,000	45,000	-	45,000
Transfer	23,646	23,646	24,633	(987)
Total Information Services	962,103	962,103 (1)	846,425	115,678
Communications & Public Affairs				
Personal services	133,761	133,761	83,258	50,503
Materials and services	11,575	11,575	17,048	(5,473)
Transfer	5,406	5,406	3,383	2,023
Total Communications & Public Affairs	150,742	150,742 (1)	103,689	47,053

(1) Appropriation Level

Continued to next page

COLUMBIA COUNTY, OREGON

**GENERAL FUND BY DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
Human Resources/Civil Services				
Personal services	237,603	237,603	220,151	17,452
Materials and services	97,250	97,250	84,045	13,205
Transfer	9,660	9,660	9,925	(265)
Total Human Resources/Civil Services	<u>344,513</u>	<u>344,513 (1)</u>	<u>314,121</u>	<u>30,392</u>
General Services				
Personal services	492,890	492,890	366,622	126,268
Materials and services	200,645	200,645	220,900	(20,255)
Capital outlay	175,000	175,000	-	175,000
Transfer	18,115	18,115	13,317	4,798
Total General Services	<u>886,650</u>	<u>886,650 (1)</u>	<u>600,839</u>	<u>285,811</u>
Nondepartmental:				
Materials and services	-	9,080	90	8,990
Debt service	984,055	984,055	983,401	654
Transfer	1,425,000	1,765,000	1,644,179	120,821
Contingency	1,189,420	1,189,420	-	1,189,420
Unappropriated Ending Balance	1,500,000	1,500,000	-	1,500,000
Total Non-departmental	<u>5,098,475</u>	<u>5,447,555</u>	<u>2,627,670</u>	<u>2,819,885</u>
Total expenditures	<u>\$ 24,592,275</u>	<u>\$ 25,030,651</u>	19,632,822	<u>\$ 5,397,829</u>

(1) Appropriation Level

**Reconciliation to Total Expenditures from
Statement of Revenues, Expenditures
and Changes in Fund Balance**

Less: Intergovernmental Service Transfers Out	(3,253,803)
Less: Transfers Out	<u>(1,644,179)</u>
Total Expenditures	<u>\$ 14,734,840</u>

COLUMBIA COUNTY, OREGON

**FUTURE MATURITIES OF LONG TERM DEBT
For the year ended June 30, 2020**

Year	US Bank		City of St. Helens	
	Principal	Interest	Principal	Interest
2020-2021	83,834	1,926	5,542	1,138
2021-2022	-	-	5,710	970
2022-2023	-	-	5,883	797
2023-2024	-	-	6,060	620
2024-2025	-	-	6,244	436
2025-2026	-	-	6,432	248
2026-2027	-	-	3,423	51
2027-2028	-	-	-	-
	<u>\$ 83,834</u>	<u>\$ 1,926</u>	<u>\$ 39,294</u>	<u>\$ 4,260</u>

Year	West Rainier		Business-Type Activities Transfer Station	
	Principal	Interest	Principal	Interest
2020-2021	23,976	7,439	264,430	59,230
2021-2022	24,200	6,090	277,572	46,088
2022-2023	24,436	4,729	291,368	32,292
2023-2024	29,686	3,354	305,849	17,811
2024-2025	29,949	1,685	52,530	2,611
	<u>\$ 132,247</u>	<u>\$ 23,297</u>	<u>\$ 1,191,749</u>	<u>\$ 158,032</u>

Year	PERS Bond 1		PERS Bond 2	
	Principal	Interest	Principal	Interest
2020-2021	295,000	235,430	245,000	132,106
2021-2022	340,000	215,223	275,000	119,846
2022-2023	385,000	191,933	305,000	106,085
2023-2024	440,000	165,560	345,000	90,823
2024-2025	495,000	135,420	380,000	73,559
2025-2026	555,000	102,750	420,000	54,544
2026-2027	625,000	64,733	465,000	33,527
2027-2028	320,000	21,920	205,000	10,258
	<u>\$ 3,455,000</u>	<u>\$ 1,132,968</u>	<u>\$ 2,640,000</u>	<u>\$ 620,746</u>

Year	Leases
	Payments
2020-2021	94,779
2021-2022	81,837
2022-2023	61,837
2023-2024	52,123
2024-2025	9,700
2025-2026	1,725
2026-2027	1,225
2027-2028	1,225
2028-2029	1,225
2029-2030	715
	<u>\$ 306,391</u>

COLUMBIA COUNTY, OREGON

STATISTICAL SECTION

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STATISTICAL SECTION

This part of the Government's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, not disclosures, and required supplementary information says about the government's overall financial health.

<u>CONTENTS</u>	<u>Page</u>
FINANCIAL TRENDS	103-106
<i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	
REVENUE CAPACITY	107-109
<i>These schedules contain information to help the reader assess the government's most significant local revenue sources, the property tax.</i>	
DEBT CAPACITY	110-111
<i>These schedules contain information to help the reader assess the affordability of the government's current level of outstanding debt and the government's ability to issue additional debt in the future. In addition, Levy Rate and other details are relevant to meeting continuing disclosure requirements to County debt.</i>	
DEMOGRAPHIC AND ECONOMIC INFORMATION	112
<i>Help the reader understand the environment within which the government's financial activities take place.</i>	
OPERATING INFORMATION	113
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	

Columbia County, Oregon

Net Position by Component - Last Ten Fiscal Years

(Accrual Basis of Accounting)

Year ending June 30, 2020

	2019-20	2018-19	2017-18	2016-17	2015-16
Governmental activities					
Net Investment in Capital Assets	\$ 40,424,178	\$ 39,688,516	\$ 41,393,408	\$ 38,350,270	\$ 37,507,256
Restricted	17,890,622	18,163,941	14,561,736	13,103,799	10,233,711
Unrestricted	(9,802,725)	(12,496,105)	(12,049,064)	(12,177,961)	(9,796,851)
Total governmental activities net position	48,512,075	45,356,352	43,906,080	39,276,108	37,944,116
Business-type activities					
Net Investment in Capital Assets	3,760,785	2,362,566	2,167,675	1,791,685	1,359,090
Restricted	(2,435)	5,256,465	700,000	500,000	300,000
Unrestricted	2,573,669	(2,348,332)	1,345,480	1,088,259	929,490
Total business-type activities net position	6,332,019	5,270,699	4,213,155	3,379,944	2,588,580
Primary government activities					
Net Investment in Capital Assets	\$ 44,184,963	\$ 42,051,082	\$ 43,561,083	\$ 40,141,955	\$ 38,866,346
Restricted	17,888,187	23,420,406	15,261,736	13,603,799	10,533,711
Unrestricted	(7,229,056)	(14,844,437)	(10,703,584)	(11,089,702)	(8,867,361)
Total primary government activities net position	\$ 54,844,094	\$ 50,627,051	\$ 48,119,235	\$ 42,656,052	\$ 40,532,696
	2014-15	2013-14	2012-13	2011-12	2010-11
Governmental activities					
Net Investment in Capital Assets	\$ 35,611,296	\$ 27,421,467	\$ 28,465,134	\$ 30,651,937	\$ 33,027,026
Restricted	9,255,648	10,606,224	9,273,509	10,354,152	9,451,867
Unrestricted	(6,562,905)	2,581,472	1,971,572	1,923,848	2,371,432
Total governmental activities net position	38,304,040	40,609,163	39,710,215	42,929,937	44,850,325
Business-type activities					
Net Investment in Capital Assets	869,345	844,006	825,874	826,738	840,833
Unrestricted	1,165,400	507,914	271,501	203,403	51,394
Total business-type activities net position	2,034,745	1,354,063	1,097,375	1,030,141	892,227
Primary government activities					
Net Investment in Capital Assets	36,480,641	28,265,473	29,291,008	31,478,675	33,867,859
Restricted	9,255,648	10,608,367	9,273,509	10,354,152	9,451,867
Unrestricted	(5,397,505)	3,089,386	2,243,073	2,127,251	2,422,826
Total primary government activities net position	\$ 40,338,785	\$ 41,963,226	\$ 40,807,590	\$ 43,960,078	\$ 45,742,552

Columbia County, Oregon

Changes in net position - Last Ten Fiscal Years

(Accrual Basis of Accounting)

	2019-20	2018-19	2017-18	2016-17	2015-16
Expenses					
Governmental activities					
General government	\$ 12,497,563	\$ 11,992,914	\$ 10,955,627	\$ 7,799,482	\$ 8,074,730
Roads and bridges	6,383,522	6,430,337	7,375,845	6,063,186	6,488,377
Public safety	11,560,595	14,669,414	13,469,977	12,064,715	12,281,630
Health and welfare	1,476,110	1,459,045	997,175	278,917	374,843
Culture and recreation	1,591,109	1,074,714	1,150,499	1,349,201	1,521,110
Economic development	3,108,920	1,766,835	1,976,470	2,260,997	2,224,564
Interest on long-term debt	1,722,425	583,536	655,597	1,426,769	1,942,940
Total governmental activities expenses	<u>38,340,244</u>	<u>37,976,795</u>	<u>36,581,190</u>	<u>31,243,267</u>	<u>32,908,194</u>
Business-type activities					
Transfer Station	2,838,820	2,510,147	2,508,263	2,280,324	2,235,458
Total business-type activities expenses	<u>2,838,820</u>	<u>2,510,147</u>	<u>2,508,263</u>	<u>2,280,324</u>	<u>2,235,458</u>
Total primary government expenses	<u>41,179,064</u>	<u>40,486,942</u>	<u>39,089,453</u>	<u>33,523,591</u>	<u>35,143,652</u>
Program revenues: Governmental activities					
Charges for services					
Public safety	3,716,428	-	4,306,891	3,057,136	3,367,883
Economic development	384,842	478,397	501,564	535,220	504,893
General govt and other activities	3,993,416	4,964,216	4,935,490	5,337,555	4,423,147
Operating grants and contributions	16,881,240	11,120,529	11,203,222	8,812,503	8,470,573
Capital grants and contributions	-	1,972,123	3,620,919	727,476	403,179
Total gov activities program revenues	<u>24,975,926</u>	<u>18,535,265</u>	<u>24,568,086</u>	<u>18,469,890</u>	<u>17,169,675</u>
Program revenues: Business-type activities					
Charges for services - Transfer Station	3,877,289	3,565,480	3,351,443	3,102,155	2,829,041
Operating grants and contributions	8,435	-	-	-	-
Total business-type activities program rev	<u>3,885,724</u>	<u>3,565,480</u>	<u>3,351,443</u>	<u>3,102,155</u>	<u>2,829,041</u>
Total primary government revenues	<u>28,861,650</u>	<u>22,100,745</u>	<u>27,919,529</u>	<u>21,572,045</u>	<u>19,998,716</u>
Net (expense)/revenue					
Governmental activities	(13,364,318)	(19,441,530)	(12,013,104)	(12,773,377)	(15,738,519)
Business-type activities	1,046,904	1,055,333	843,180	821,831	593,583
Total primary gov net (expense)/revenue	<u>(12,317,414)</u>	<u>(18,386,197)</u>	<u>(11,169,924)</u>	<u>(11,951,546)</u>	<u>(15,144,936)</u>
General revenues and other changes in net position					
Governmental activities					
Property taxes	15,425,927	13,283,942	13,583,851	13,038,852	12,512,709
Intergov state-collected tax	-	30,339	29,680	-	448,100
Fees, royalties, misc	645,075	2,505,461	2,671,471	882,193	1,242,493
Interest and investment earnings	421,631	408,093	221,952	142,866	93,958
Transfers	33,628	44,075	36,003	41,460	47,295
Total governmental activities	<u>16,526,261</u>	<u>16,271,910</u>	<u>16,542,957</u>	<u>14,105,371</u>	<u>14,344,555</u>
Business-type activities					
Interest and investment earnings	48,044	46,286	26,033	10,993	7,547
Transfers	(33,628)	(44,075)	(36,003)	(41,460)	(47,295)
Total business-type activities	<u>14,416</u>	<u>2,211</u>	<u>(9,970)</u>	<u>(30,467)</u>	<u>(39,748)</u>
Total primary government	<u>16,540,677</u>	<u>16,274,121</u>	<u>16,532,987</u>	<u>14,074,904</u>	<u>14,304,807</u>
Extraordinary Item	-	-	-	-	543,139
Government activities prior period adjustment	-	-	-	-	490,900
GASB 68 beginning balance restatement	-	-	-	-	-
Change in net position					
Governmental activities	3,161,943	(3,169,620)	4,529,853	1,331,994	(850,824)
Business-type activities	1,061,320	1,057,544	833,210	791,364	553,835
Total primary gov change in net position	<u>4,223,263</u>	<u>(2,112,076)</u>	<u>5,363,063</u>	<u>2,123,358</u>	<u>(296,989)</u>

(Continued to next page)

Columbia County, Oregon

Changes in net position - Last Ten Fiscal Years

(Accrual Basis of Accounting)

Year ending June 30, 2020

	2014-15	2013-14	2012-13	2011-12	2010-11
Expenses					
Governmental activities					
General government	\$ 4,798,143	\$ 5,985,721	\$ 5,135,625	\$ 5,565,525	\$ 5,204,982
Roads and bridges	5,026,777	5,597,225	6,771,510	7,931,837	8,668,276
Public safety	8,124,493	9,631,594	9,777,279	10,605,700	11,409,493
Health and welfare	1,646,918	4,988,883	7,639,119	22,577,239	7,661,353
Culture and recreation	1,359,871	1,245,113	1,208,806	1,167,084	1,348,600
Economic development	3,069,194	2,609,894	3,231,451	2,943,900	1,706,262
Interest on long-term debt	1,938,588	1,219,416	829,337	753,912	1,278,588
Total governmental activities expenses	<u>25,963,984</u>	<u>31,277,845</u>	<u>34,593,127</u>	<u>51,545,197</u>	<u>37,277,554</u>
Business-type activities					
Transfer Station	1,892,005	2,098,406	2,198,988	2,305,098	2,550,968
Total business-type activities expenses	<u>1,892,005</u>	<u>2,098,406</u>	<u>2,198,988</u>	<u>2,305,098</u>	<u>2,550,968</u>
Total primary government expenses	<u>27,855,989</u>	<u>33,376,251</u>	<u>36,792,115</u>	<u>53,850,295</u>	<u>39,828,522</u>
Program revenues: Governmental activities					
Charges for services					
Public safety	3,496,260	3,609,110	2,549,526	2,902,525	2,529,396
Economic development	1,153,328	1,273,585	412,633	738,486	1,037,722
General govt and other activities	4,075,375	2,744,582	900,099	1,976,116	1,898,147
Operating grants and contributions	9,812,491	13,744,291	12,885,441	27,176,712	11,159,429
Capital grants and contributions	263,997	993,004	1,065,840	2,805,314	789,698
Total gov activities program revenues	<u>18,801,451</u>	<u>22,364,572</u>	<u>17,813,539</u>	<u>35,599,153</u>	<u>17,414,392</u>
Program revenues: Business-type activities					
Charges for services - Transfer Station	2,663,004	2,385,001	2,353,436	2,425,241	2,323,926
Capital grants and contributions					
Total business-type activities program rev	<u>2,663,004</u>	<u>2,385,001</u>	<u>2,353,436</u>	<u>2,425,241</u>	<u>2,323,926</u>
Total primary government revenues	<u>21,464,455</u>	<u>24,749,573</u>	<u>20,166,975</u>	<u>38,024,394</u>	<u>19,738,318</u>
Net (expense)/revenue					
Governmental activities	(7,162,533)	(8,913,273)	(16,779,588)	(15,946,044)	(19,863,162)
Business-type activities	770,999	286,595	154,448	120,143	(227,042)
Total primary gov net (expense)/revenue	<u>(6,391,534)</u>	<u>(8,626,678)</u>	<u>(16,625,140)</u>	<u>(15,825,901)</u>	<u>(20,090,204)</u>
General revenues and other changes in net position					
Governmental activities					
Property taxes	12,507,248	9,392,595	6,934,383	7,010,479	7,295,383
Intergov state-collected tax	390,476	379,421	366,189	3,497,531	4,448,773
Fees, royalties, misc	399,695	1,097,722	6,121,903	3,491,126	2,731,301
Interest and investment earnings	66,375	55,360	48,780	44,223	45,099
Transfers	50,105	32,155	88,611	(17,702)	(9,414)
Total governmental activities	<u>13,413,899</u>	<u>10,957,253</u>	<u>13,559,866</u>	<u>14,025,657</u>	<u>14,511,142</u>
Business-type activities					
Interest and investment earnings	4,169	2,248	1,397	69	1,293
Transfers	(50,105)	(32,155)	(88,611)	17,702	9,414
Total business-type activities	<u>(45,936)</u>	<u>(29,907)</u>	<u>(87,214)</u>	<u>17,771</u>	<u>10,707</u>
Total primary government	<u>13,367,963</u>	<u>10,927,346</u>	<u>13,472,652</u>	<u>14,043,428</u>	<u>14,521,849</u>
Extraordinary Item					
Government activities prior period adjustment		(1,145,032)			4,331
GASB 68 beginning balance restatement	<u>(8,600,872)</u>				
Change in net position					
Governmental activities	(2,305,123)	898,948	(3,219,722)	(1,920,387)	(5,347,689)
Business-type activities	680,682	256,688	67,234	137,914	(216,335)
Total primary gov change in net position	<u>(1,624,441)</u>	<u>1,155,636</u>	<u>(3,152,488)</u>	<u>(1,782,473)</u>	<u>(5,564,024)</u>

Columbia County, Oregon

Governmental Activities Tax Revenue by Source - Last Ten Fiscal Years
(Accrual Basis of Accounting)

Fiscal Year	Property taxes	Public service taxes	Franchise taxes	Mineral royalties and timber	Total
2019-20	\$ 15,425,927	\$ -	\$ -	\$ 243,239	\$ 15,669,166
2018-19	13,283,942	-	50,335	1,875,161	15,209,438
2017-18	13,583,851	-	157,614	1,315,356	15,056,821
2016-17	13,038,852	-	112,765	598,822	13,750,439
2015-16	12,512,709	448,100	111,086	1,085,573	14,157,468
2014-15	12,507,248	390,476	106,866	101,691	13,106,281
2013-14	9,392,595	379,421	121,900	525,882	10,419,798
2012-13	6,934,383	366,189	66,300	47,178	7,414,050
2011-12	7,010,479	347,539	88,503	81,378	7,527,899
2010-11	7,295,383	328,778	74,090	136,663	7,834,914

Columbia County, Oregon

Fund Balances, Governmental Funds - Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

Year ending June 30, 2020

	2019-20	2018-19	2017-18	2016-17	2015-16
General fund					
Nonspendable	\$ 143,946	\$ 172,429	\$ 10,157	\$ 56,180	\$ 36,215
Restricted	406,904	42,729	431,724	512,453	701,859
Committed	-	-	368,845	278,391	167,423
Assigned	-	166,619	-	-	17,400
Unassigned	3,408,921	3,733,801	3,026,587	3,253,140	3,935,174
Total general fund	3,959,771	4,115,578	3,837,313	4,100,164	4,858,071
All other governmental funds					
Nonspendable	243,392	204,174	195,774	176,744	173,670
Restricted	20,859,378	16,511,677	12,356,726	10,020,528	8,261,340
Committed	-	49,869	-	1,386,032	1,085,688
Assigned	356,204	1,393,047	1,404,441	-	-
Unassigned	(27,452)	(117,661)	(18,399)	-	-
Total other governmental funds	21,431,522	18,041,106	13,938,542	11,583,304	9,520,698
All governmental funds					
Nonspendable	387,338	376,603	205,931	232,924	209,885
Restricted	21,266,282	16,554,406	12,788,450	10,532,982	8,963,199
Committed	-	49,869	368,845	1,664,423	1,253,111
Assigned	356,204	1,559,666	1,404,441	-	17,400
Unassigned	3,381,469	3,616,140	3,008,188	3,253,140	3,935,174
Total governmental funds	25,391,293	22,156,684	17,775,855	15,683,468	14,378,769
General fund					
Nonspendable	47,453	143,084	162,915	135,365	182,209
Restricted	893,838	654,555	642,528	758,200	1,162,920
Committed	226,823	271,823	452,140	552,140	616,775
Assigned	26,500	232,055	-	-	-
Unassigned	3,548,781	3,856,674	500,000	2,711,077	3,023,169
Unreserved	-	-	2,775,511	-	-
Total general fund	4,743,395	5,158,191	4,533,095	4,156,782	4,985,073
All other governmental funds					
Nonspendable	269,678	143,668	168,898	178,827	167,180
Restricted	7,595,625	4,551,156	3,018,483	3,243,502	2,881,159
Committed	-	-	-	-	-
Assigned	699,007	101,224	-	-	-
Unassigned	-	-	-	-	-
Reserved	-	-	-	-	-
Reserved - debt service	-	74,659	-	160,713	(49,816)
Reserved - system devel	-	729,293	71,813	989,519	706,245
Unreserved	-	-	606,812	-	-
Total other governmental funds	8,564,310	5,600,000	3,866,006	4,572,561	3,704,768
All governmental funds					
Nonspendable	317,131	286,752	331,813	314,192	349,389
Restricted	8,489,463	5,205,711	3,661,011	4,001,702	4,044,079
Committed	226,823	271,823	452,140	552,140	616,775
Assigned	725,507	333,279	500,000	2,711,077	3,023,169
Unassigned	3,548,781	3,856,674	2,775,511	-	-
Reserved - debt service	-	74,659	71,813	989,519	706,245
Reserved - system devel	-	729,293	606,812	-	-
Total governmental funds	\$ 13,307,705	\$ 10,758,191	\$ 8,399,100	\$ 8,729,343	\$ 8,689,841

Unassigned fund balance has declined in General Fund due to higher staffing costs relative flat revenue sources. Restricted and assigned fund balance in other funds has increased due to increased accumulation of reserved revenue being saved for upcoming projects.

Columbia County, Oregon

Assessed Values and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

Fiscal Year	Real Property	Manufactured Structures	Personal Property	Utility Property	Total Assessed Value (AV)
2019-20	\$ 4,641,683,566	\$ 34,790,206	\$ 96,940,940	\$ 855,181,700	\$ 5,628,596,412
2018-19	4,473,965,759	39,614,789	92,297,545	746,443,720	5,352,321,813
2017-18	4,295,809,019	37,708,762	87,573,170	688,809,560	5,109,900,511
2016-17	4,111,802,008	35,521,190	81,162,190	683,273,590	4,911,758,978
2015-16	3,973,171,766	28,452,197	77,403,758	636,662,100	4,715,689,821
2014-15	3,754,796,301	26,526,533	74,220,759	704,399,469	4,559,943,062
2013-14	3,692,215,297	24,406,038	74,958,377	619,720,140	4,411,299,852
2012-13	3,601,892,063	28,099,529	74,361,410	408,758,740	4,113,111,742
2011-12	3,549,577,947	28,178,258	71,979,650	408,630,654	4,058,366,509
2010-11	3,577,628,983	30,363,518	73,687,760	403,593,050	4,085,273,311
2009-10	3,458,935,122	30,725,947	83,873,780	419,956,181	3,993,491,030
2008-09	3,352,798,412	32,135,350	96,648,400	381,418,601	3,863,000,763

Fiscal Year	Taxable Ratio (RMV to AV)	Real Market Value (RMV)	Taxes	Direct Tax Rate
2019-20	62.43%	9,016,456,660	78,991,571	1.40%
2018-19	63.38%	8,445,319,627	75,367,643	1.41%
2017-18	60.91%	8,388,882,126	72,769,548	1.42%
2016-17	66.59%	7,376,616,652	70,272,829	1.43%
2015-16	71.91%	6,557,903,862	66,417,585	1.41%
2014-15	77.60%	5,876,058,508	64,770,613	1.42%
2013-14	77.23%	5,711,839,142	60,281,265	1.37%
2012-13	74.88%	5,492,574,239	55,984,908	1.36%
2011-12	74.10%	5,477,228,879	54,941,133	1.35%
2010-11	64.85%	6,299,615,211	56,992,720	1.40%
2009-10	59.66%	6,693,897,931	54,949,959	1.38%
2008-09	62.55%	6,175,643,775	51,183,655	1.32%

Source: County Assessor Rolls

Columbia County, Oregon

Principal Property Taxpayers - Current Fiscal Year and Fiscal Year Ten Years Ago

Taxpayer	Industry	FY2019-20			FY2008-09		
		Taxable Assessed Value (AV)	Rank	Percentage of Total Taxable AV	Taxable Assessed Value (AV)	Rank	Percentage of Total Taxable AV
Portland General Electric	Utility	\$ 696,829,000	1	12.38%	\$ 113,313,202	3	2.93%
Northwest Natural Gas	Utility	235,025,466	2	4.18%	177,970,159	2	4.61%
Cascade Holdings US Inc	Distribution	60,945,500	3	1.08%	20,457,100	9	0.53%
Dyno Nobel, Inc	Explosives	57,089,802	4	1.01%	116,623,140	1	3.02%
US Gypsum	Building Products	56,023,980	5	1.00%			
Cascade Tissue Group	Paper Products	52,733,310	6	0.94%			
Longview Timberlands LLC	Wood Products	51,963,992	7	0.92%	30,191,800	7	0.78%
Columbia River PUD	Utility	42,865,500	8	0.76%	18,741,700	10	0.49%
Cascade Kelly Holdings	Distribution	38,409,870	9	0.68%			
Clatskanie PUD	Utility	35,707,000	10	0.63%	32,659,560	5	0.85%
CenturyLink	Utility			0.00%			
Armstrong World Industries	Ceiling Tiles			0.00%	72,879,240	4	1.89%
Comcast Corp	Utility			0.00%	38,203,655	6	0.99%
Boise White Paper	Paper Products				19,025,020	8	0.49%
Longview Fiber	Wood Products						0.00%
Fred Meyer Stores	Retail						
All Others		4,301,002,992		76.41%	3,222,936,187		83.43%
Totals		<u>\$ 5,628,596,412</u>		<u>100.00%</u>	<u>\$3,863,000,763</u>		<u>100.00%</u>

Columbia County, Oregon

Property Tax Levies and Collections - Last Ten Fiscal Years

Fiscal Year	Collected First Year of the Levy			Collections in Subsequent Years	Total Collections through Most Recent Fiscal Year		Outstanding Delinquent Taxes	
	Taxes Levied	Amount	Percentage of Levy		Amount	Percentage of Levy	Taxes	Percentage Delinquent
2019-20	\$ 10,562,885	\$ 10,013,637	94.8%	\$ -	\$ 10,013,637	94.8%	\$ 336,285	3.2%
2018-19	10,037,553	9,543,771	95.1%	161,842	9,705,613	96.7%	336,285	3.4%
2017-18	10,779,956	10,125,562	93.9%	204,544	10,330,106	95.8%	336,285	3.1%
2016-17	10,276,520	9,625,314	93.7%	263,642	9,888,956	96.2%	336,285	3.3%
2015-16	9,957,733	9,339,821	93.8%	337,110	9,676,931	97.2%	162,675	1.6%
2014-15*	9,539,520	8,929,296	93.6%	383,030	9,312,326	97.6%	92,430	1.0%
2013-14	6,966,083	6,496,561	93.3%	296,370	6,792,931	97.5%	21,804	0.3%
2012-13	6,920,409	6,343,061	91.7%	361,654	6,704,715	96.9%	9,649	0.1%
2011-12	6,902,573	6,331,768	91.7%	437,278	6,769,047	98.1%	6,410	0.1%
2010-11	6,807,953	6,252,873	91.8%	394,816	6,647,688	97.6%	5,140	0.1%

Tax Levy Rates - Last Ten Fiscal Years

Fiscal Year	Permanent Rate	Bond Levy	Local Option	Total County	
2019-20	\$ 1.3956	\$ -	\$ 0.5797	\$ 1.9753	
2018-19	1.3956	-	0.5797	1.9753	
2017-18	1.3956	0.2438	0.5797	2.2191	
2016-17	1.3956	0.2362	0.5797	2.2115	* Taxes levied and collected increased with the first year of the Local Option levy for Jail Operations
2015-16	1.3956	0.2605	0.5797	2.2358	
2014-15	1.3956	0.2608	0.5797	2.2361	
2013-14	1.3956	0.2691	-	1.6647	
2012-13	1.3956	0.2876	-	1.6832	
2011-12	1.3956	0.3041	-	1.6997	
2010-11	1.3956	0.2859	-	1.6815	

Notes:

Outstanding Delinquent Taxes collected are posted to the year of the levy. The amount is not Taxes Levied minus Taxes Collected because some amount of adjustments to the original taxes levied will happen due to award of discounts, tax appeals, corrections of errors, etc.

Source: County Tax Collector tax roll records relating to Columbia County only, excluding component units
County Assessor Table 4a Detail of District Levies

Columbia County, Oregon

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years

Governmental Activities						
Fiscal Year	Bonds Payable	Notes Payable	General Obligation		Total Governmental Activity	
			Bonds	Leases		
2019-20	\$ 6,095,000	\$ 255,375	\$ -	\$ 306,391	\$ 6,656,766	
2018-19	6,407,625	365,264	-	77,067	6,849,956	
2017-18	6,669,870	466,853	-	56,923	7,193,646	
2016-17	6,905,311	1,683,132	1,090,000	99,864	9,778,307	
2015-16	7,119,369	3,203,641	2,135,000	99,930	12,557,940	
2014-15	7,308,605	4,808,761	3,135,000	143,680	15,396,046	
2013-14	7,475,976	6,589,456	4,090,000	23,256	18,178,688	
2012-13	7,625,883	7,014,721	5,005,000		19,645,604	
2011-12	7,758,798	7,098,931	5,885,000		20,742,729	
2010-11	7,869,091	6,937,065	6,725,000		21,531,156	
					(1)	(2)

Fiscal Year	Business Type Activities	Total Primary Government	Percentage of Personal Income	Per Capita (estimate)	County Population	Per Capita Personal Income
2019-20	\$ 1,191,749	\$ 7,848,516	0.32%	147	53,280	\$ 46,019
2018-19	1,443,659	1,443,659	0.06%	27	52,750	44,312
2017-18	1,723,074	8,916,720	0.43%	172	51,900	40,053
2016-17	2,215,513	11,993,820	0.58%	234	51,345	40,080
2015-16	2,753,581	15,311,521	0.77%	301	50,795	39,202
2014-15	3,366,911	18,762,957	1.01%	372	50,390	36,784
2013-14	3,515,834	21,694,522	1.23%	433	50,075	35,134
2012-13	3,657,706	23,303,310	1.35%	471	49,520	34,863
2011-12	3,792,861	24,535,590	1.47%	494	49,680	33,649
2010-11	3,921,617	25,452,773	1.59%	513	49,625	32,248

(1) Population Research Center, Portland State University

(2) Bureau of Economic Analysis, US Department of Commerce.

Further information on long term debt is found in the Notes to the Financials Statements, pages 51-55.

Columbia County, Oregon

Legal Debt Margin Information - Last Ten Fiscal Years

Fiscal Year	Real Market Value	County Debt Limits			Debt at June 30		
		Debt Limit for General Obligation (2% RMV)	Debt Limit for Limited Bonds (1% RMV)	Total Debt Limit (3% RMV)	General Obligation Bonds	Revenue Bonds and Other Debt	Total Debt Subject to Debt Limits
2019-20	\$ 9,016,456,660	\$ 180,329,133	\$ 90,164,567	\$ 270,493,700	\$ -	\$ 255,375	\$ 255,375
2018-19	8,445,319,627	168,906,393	84,453,196	253,359,589	-	365,264	365,264
2017-18	8,388,882,126	167,777,643	83,888,821	251,666,464	-	466,853	466,853
2016-17	7,376,616,652	147,532,333	73,766,167	221,298,500	1,090,000	1,683,132	2,773,132
2015-16	6,557,903,862	131,158,077	65,579,039	196,737,116	2,135,000	3,203,641	5,338,641
2014-15	5,876,058,508	117,521,170	58,760,585	176,281,755	3,135,000	4,808,761	7,943,761
2013-14	5,711,839,142	114,236,783	57,118,391	171,355,174	4,090,000	6,589,456	10,679,456
2012-13	5,492,574,239	109,851,485	54,925,742	164,777,227	5,005,000	7,014,721	12,019,721
2011-12	5,477,228,879	109,544,578	54,772,289	164,316,866	5,885,000	7,098,931	12,983,931
2010-11	6,299,615,211	125,992,304	62,996,152	188,988,456	6,725,000	6,937,065	13,662,065

Fiscal Year	Legal Debt Margin at June 30			Percentage of Debt Margin Utilized		
	General Obligation Bonds	Revenue Bonds and Other Debt	Total Unused Debt Limit	General Obligation Bonds	Revenue Bonds and Other Debt	Combined percentage
2019-20	\$ 180,329,133	\$ 89,909,191	\$ 270,238,325	0.0%	0.3%	0.1%
2018-19	168,906,393	84,087,932	252,994,325	0.0%	0.4%	0.1%
2017-18	167,777,643	83,421,968	251,199,611	0.0%	0.6%	0.2%
2016-17	146,442,333	72,083,035	218,525,368	0.7%	2.3%	1.3%
2015-16	129,023,077	62,375,398	191,398,475	1.6%	4.9%	2.7%
2014-15	114,386,170	53,951,824	168,337,994	2.7%	8.2%	4.5%
2013-14	110,146,783	50,528,935	160,675,718	3.6%	11.5%	6.2%
2012-13	104,846,485	47,911,021	152,757,506	4.6%	12.8%	7.3%
2011-12	103,659,578	47,673,358	151,332,935	5.4%	13.0%	7.9%
2010-11	119,267,304	56,059,087	175,326,391	5.3%	11.0%	7.2%

ORS 287A.105(1) provides a debt limit on revenue bonds and other debt or liabilities of 1% of the real market value of all taxable property within the County's boundaries.

This legal limit became effective January 1, 2008 superceding ORS 287.053.

Note: Pension bonds are not subject to the County Debt Limit ORS 238.694.

Columbia County, Oregon

Demographic and Economic Statistics - Last Ten Fiscal Years

Fiscal Year	Population	Personal Income (amounts expressed in thousands)	Per Capita Personal Income	School Enrollment	Unemployment Rate
	(1)	(2)	(2)	(3)	(4)
2019-20	53,280	\$ 2,409,293	\$ 46,019	7,454	11.6
2018-19	52,750	2,337,458	44,312	7,472	4.8
2017-18	51,900	2,078,751	40,053	7,598	4.9
2016-17	51,345	2,057,908	40,080	7,699	4.5
2015-16	50,795	1,991,266	39,202	7,697	6.1
2014-15	50,390	1,853,546	36,784	7,684	7.4
2013-14	50,075	1,759,316	35,134	7,802	7.5
2012-13	49,520	1,726,405	34,863	7,838	8.2
2011-12	49,680	1,671,676	33,649	8,142	9.9
2010-11	49,625	1,600,317	32,248	8,244	10.7

Source:

- (1) Population Research Center, Portland State University
- (2) Bureau of Economic Analysis, US Department of Commerce
- (3) Oregon Department of Education: Columbia County School Districts
- (4) Oregon Labor Market Information System, Oregon Employment Department. Seasonally Adjusted Unemployment Rates in June (end of FY)

Note: if updated data from prior years is available, that data is added to table so prior year numbers may vary from prior year CAFRs

Columbia County, Oregon

Full-time Equivalent County Government - Last Ten Fiscal Years

	2019-20	2018-19	2017-18	2016-17	2015-16
Function					
General Government	136.96	150.08	143.35	80.66	70.74
Public Safety					
Sheriff 100-06					
Officers	16.21	0.00	0.00	42.70	38.53
Civilians	0.00	0.00	0.00	9.20	7.60
Parole/Probation	17.71	13.96	13.71	12.91	12.15
Animal Control 100-06-09	1.00	1.00	1.00	1.00	1.00
Emergency Management	3.03	2.49	2.49	2.00	1.94
Highways and streets					
Engineering/Administration	5.20	5.00	5.00	5.00	5.00
Maintenance	16.80	16.50	16.50	16.50	16.50
Transfer Station/Solid Waste	1.75	1.55	1.70	1.35	1.19
Culture and recreation					
Parks	3.10	3.10	2.20	2.42	2.50
Fairgrounds	0.00	0.00	0.00	0.00	0.00
Total	201.76	193.68	185.95	173.74	157.15

Percent change	4.2%	4.2%	7.0%	10.6%	4.1%
Percent change last 10 years	19.1%	7.0%	-8.0%	-6.1%	

	2014-15	2013-14	2012-13	2011-12	2010-11
Function					
General Government	68.02	63.01	63.13	75.44	86.40
Public Safety					
Sheriff					
Officers	32.24	27.50	31.25	35.19	35.38
Civilians	8.64	6.98	7.54	4.74	3.99
Parole/Probation	12.15	13.30	14.07	13.78	14.57
Animal Control	1.00	1.00	1.98	2.57	2.96
Emergency Management	1.91	2.70	1.80	2.28	3.00
Highways and streets					
Engineering/Administration	5.00	5.00	5.00	5.50	5.50
Maintenance	18.00	16.00	18.00	20.00	20.00
Transfer Station/Solid Waste	0.93	1.59	1.59	2.95	3.70
Culture and recreation					
Parks	3.00	3.00	4.90	4.30	4.45
Fairgrounds	0.00	0.00	0.00	0.53	1.00
Total	150.89	140.08	149.26	167.28	180.95

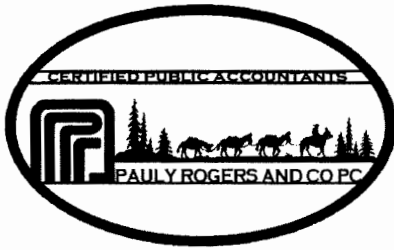
Percent change	7.7%	-6.2%	-10.8%	-7.6%	3.5%
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COLUMBIA COUNTY, OREGON

REPORTS REQUIRED BY FEDERAL AND STATE REGULATIONS

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June 10, 2021

Independent Auditor's Report Required by Oregon State Regulations

We have audited the basic financial statements of Columbia County as of and for the year ended June 30, 2020, and have issued our report thereon dated June 10, 2021. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

Compliance

As part of obtaining reasonable assurance about whether Columbia County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Highway revenues used for public highways, roads, and streets.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **Schedule of Accountability of Elected Officials**

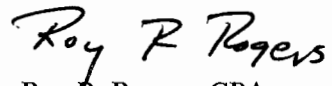
In connection with our testing nothing came to our attention that caused us to believe Columbia County was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except as follows:

1. Expenditures of the various funds were within authorized appropriations, except as noted on page 40.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control over financial reporting.

Accordingly, we do not express an opinion on the effectiveness of internal control over financial reporting. This report is intended solely for the information and use of the Board of Commissioners, management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in black ink that reads "Roy R. Rogers". The signature is written in a cursive style with a large, prominent "R" and "R".

Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.

COLUMBIA COUNTY, OREGON

GRANT COMPLIANCE REVIEW

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June 10, 2021

To the County Commissioners
Columbia County, Oregon

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the fiduciary funds, each major fund, and the aggregate remaining fund information of Columbia County as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated June 10, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

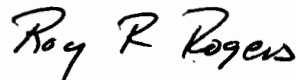
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

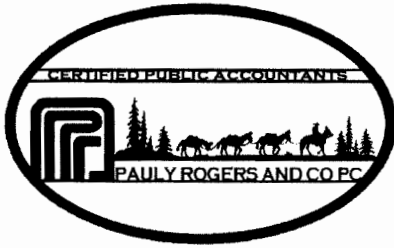
As part of obtaining reasonable assurance about whether the financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.



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June 10, 2021

To the County Commissioners
Columbia County, Oregon

Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

Report on Compliance for Each Major Federal Program

We have audited Columbia County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2020. The major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of compliance.

Opinion on Each Major Federal Program

In our opinion, Columbia County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.

COLUMBIA COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the year ended June 30, 2020

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Pass Through Identification	Total Expenditures	Passed Through to Subrecipients
Department of the Interior				
O&C Federal Timber Revenue	15.227	Direct Funds	\$ 462,293	-
Totals for Department of the Interior			462,293	-
Department of Justice				
Oregon Dept of Justice				
Crime Victim Assistance-VOCA	16.575	VOCA/CFA-2019- ColumbiaCo.DAVAP-00243	111,245	-
Totals for Department of Justice			111,245	-
Department of Transportation				
Oregon Dept of Transportation				
Formula Grants for Rural Areas	20.509	31970/31911/ 33414/33818/34190	792,777	-
Capital Assistance Prog for Elderly Persons and Persons with Disabilities	20.513	33414-5310 33563-5310	266,669	-
Formula Grants for Bus and Bus Facilities	20.526	33562-5310 32830-5339	136,000	-
Totals for Department of Transportation			1,195,446	-
Department of the Treasury				
Oregon Dept of Admin Services				
CARES Act 1	21.019	CRF	368,638	50,000
Oregon Health Authority				
COVID19 Response	21.019	PE01-04	60,327	-
COVID19 Local Active Monitoring	21.019	PE01-05	31,019	-
Totals for Department of the Treasury			459,984	50,000
Environmental Planning Agency				
Oregon Health Authority				
State Public Water System Supervision	66.432	PE50	13,728	-
State Public Water System Supervision	66.468	PE50	15,019	-
Totals for Environmental Protection Agency			28,747	-
Election Assistance Commission				
Oregon Secretary of State				
2018 HAVA Election Security Grant	90.404	Election Security Upgrades	3,312	-
Totals for Election Assistance Commission			3,312	-
Department of Health & Human Services				
Oregon Dept of Justice				
Child Support	93.563	Matching	166,837	-
Oregon Health Authority				
Public Health Emergency Program	93.069	PE02	32,364	-
Public Health Community Preparedness	93.069	PE12	78,695	495
TB Investigations	93.116	TB	1,164	-
COVID19 PHEP Response	93.354	PE12-02	46,192	-
Medical Assistance Program	93.778	PE42-03	1,434	1,303
Medical Assistance Program	93.778	PE42-06	2,686	2,451
Imunization Services	93.778	PE43	8,552	4,783
PDOP Naloxone Project	93.788	PE27-04	5,197	1,736
Emergency Preparedness and Response	93.817	PE12	1,202	-

Oregon Health Authority					
	Alcohol & Drug Prevention Education Program	93.944	PE36	2,329	-
	Alcohol & Drug Prevention Education Program	93.959	PE36	38,771	28,170
	Imunization Services	93.733	PE43	3,250	-
	Medical Assistance Program	93.994	PE42-07	7,162	7,162
	Medical Assistance Program	93.994	PE42-08	17,671	17,671
	Totals for Department of Health & Human Services			413,505	63,771
U.S. Coast Guard					
Oregon State Marine Board					
	Boating Safety	97.012	Boating Safety	181,740	-
	Totals for U.S. Coast Guard			181,740	-
Department of Homeland Security					
Oregon Emergency Management					
	FEMA Disaster	97.036	4258	643,597	-
	EMPG Locals Grant	97.042	18-505	116,979	-
			19-505		
			17-207		
	SHSP Grant	97.067	17-208	90,021	-
			18-212		
			18-213		
	Totals for Department of Homeland Security			850,597	-
General Services Administration					
Oregon Department of Administrative Services					
	Federal Surplus Property	39.003	ARK44669	346	-
			ARK44820		
	Totals for General Services Administration			346	-
				3,707,216	
					113,771

Total Federal Awards Expended \$ 3,707,216

Total Federal Awards Passed Through to Others \$ 113,771

Note: Federal Revenue is included in the Grants and Donations revenue line on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds on p.24.

SECTION I – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of auditor’s report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(s) indentified that is considered to be material weaknesses? yes none reported

Any GAGAS audit findings disclosed that are required to be reported in accordance with section 515(d)(2) of the Uniform Guidance? yes no

Noncompliance material to financial statements noted? yes no

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiency(s) indentified that are not considered to be material weaknesses? yes none reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 200.516(a) of the Uniform Guidance? yes no

IDENTIFICATION OF MAJOR PROGRAMS

CFDA NUMBER NAME OF FEDERAL PROGRAM CLUSTER

20.509 Formula Grants for Rural Areas

SECTION I – SUMMARY OF AUDITOR’S RESULTS (CONTINUED)

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? yes no

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS:

None

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes federal grant activity under programs of the federal government. The information in this schedule is presented in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations, it is not intended to and does not present the net position, changes in net position, or cash flows of the entity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. NON-CASH FEDERAL FINANCIAL ASSISTANCE

Non-cash Federal Assistance includes a road culvert repair by the State of Oregon on behalf of the County utilizing federal awards provided by the U.S. Department of Transportation for the Federal Highways Administration (FHWA). Advice from FHWA is to not include in SEFA but to disclose here in notes.

Project: Gable Road Culvert Repairs
CFDA Number: 20.205
Total Expenditures: \$19,854