

COLUMBIA COUNTY, OREGON

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2016

Prepared by:

Finance and Taxation Department

Jennifer Cuellar, MBA  
Treasurer and Director, Finance and Taxation

**COLUMBIA COUNTY, OREGON**

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COLUMBIA COUNTY, OREGON

INTRODUCTORY SECTION



# COLUMBIA COUNTY

## Department of Finance and Taxation

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December 20, 2016

To the Honorable Members of the Board of Commissioners and the Citizens of Columbia County:

The Finance and Taxation Department of Columbia County, Oregon is pleased to submit the County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2016, together with the report thereon of Columbia County's independent auditors.

This report is published to provide the Board of County Commissioners, our citizens, County staff, and other readers with detailed information about the financial position and results of operations of the County, and to demonstrate fiscal and operational accountability in the use of County resources. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with Columbia County management. To provide a reasonable basis for making these representations, management has established an internal control structure designed to safeguard County assets against loss, theft, or misappropriation, and to compile sufficient, reliable information for the preparation of the County's financial statements.

As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects. The accompanying disclosures are necessary to enable the reader to gain the maximum understanding of the County's financial affairs.

### **THE REPORT**

The CAFR is presented in three main sections: introductory, financial, and statistical.

The **introductory section** includes this transmittal letter, a list of principal officials, organizational charts, and a copy of last fiscal year's Certificate of Achievement for Excellence in Financial Reporting awarded by the Government Finance Officers Association of the United States and Canada (GFOA).

The **financial section** is prepared in accordance with accounting principles generally accepted in the United States of America. This section of the CAFR includes the Management's Discussion and Analysis (MD&A), which can be found immediately following the report of the independent auditor. The MD&A provides a narrative introduction, overview, and analysis to accompany the basic financial statements and should be read in conjunction with this letter of transmittal.

These are followed by the basic financial statements, required supplementary information, and combining and individual fund statements and schedules. The basic financial statements include the government-wide financial statements that present an overview of the County's entire operations, while the fund level statements present the financial information of each of the County's major funds, as well as non-major funds.

In accordance with Oregon law, Pauly Rogers and Co. PC has audited the County's basic financial statements. The objective of the audit is to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2016, are free of material misstatement. The unmodified opinion rendered in this report indicates that the financial statements were prepared in accordance with generally accepted accounting principles (GAAP) accepted in the United States of America and meet the standards prescribed by the Secretary of State.

The independent audit of the financial statements was part of a broader, federally mandated "Single Audit." The Single Audit standards require that the independent auditor report not only on the fair presentation of the basic financial statements, but also on the County's internal controls and legal requirements involving the administration of federal grant awards. Those reports are included at the end of this report in the Grant Compliance section of this report.

Lastly, the **statistical section** includes selected financial and demographic information, generally presented on a multi-year basis.

## **COUNTY PROFILE**

Columbia County, named for the Columbia River, was created in 1854 from the northern half of Washington County. It covers 687 square miles and is bounded on the north and east by the Columbia River, on the west by Clatsop County and on the south by Washington and Multnomah counties. Columbia County was the sixteenth county created in Oregon and is the third smallest county in Oregon after Multnomah and Hood River counties.

Lewis and Clark explored this area in 1805-1806. Early settlements were established by fur traders as early as 1810. As American immigration increased in the mid-1840s, lasting settlements began to appear. The Yakima Indian War (1855-1859) drove many Washington Territory residents south of the Columbia River and helped boost the populations of St. Helens and Columbia City.

The first district court met in 1854 in Milton, which served as the county seat until 1857 when it was moved to St. Helens. St. Helens was founded in 1848 and took its name from the nearby Mt. St. Helens. The present courthouse was built in 1906, and an annex was constructed in 1968. Most county offices are now housed in the annex. The sheriff's office and jail facility operate at a separate location.

Columbia County had a county court form of government until 1971 when a board of commissioners was elected and it became a General Law County with a three-member Board of Commissioners. Other elected officials are the Sheriff, District Attorney, Clerk, Treasurer, Assessor, and Justice of the Peace. The County does not have a county manager or administrative officer.

Services provided to the community include Sheriff, County Jail, District Attorney, Adult Parole and Probation, Juvenile Justice, road and street maintenance, recording activities, elections, property assessment, tax collection, park facilities and maintenance, emergency management, and various community development activities including building inspection, surveyor's services, land use planning and public transit. Both mental health and public health services are provided by local non-profits which partner with the State and County to assure that public assistance in these areas are available to those who need them. The County offers the only two marine parks in Oregon: Sand Island on the Columbia River and J.J. Collins Memorial Marine Park on the Multnomah Channel.

As the foundation of the County's annual financial planning and control, the budget is prepared and adopted for all County funds as required by Oregon Local Budget Law (ORS Chapters 294.305-94.565). Departmental Directors and Elected Officials are actively involved in the budget development process each year which includes reviewing on-going budget to actual status.

In accordance with Local Budget Law, the County utilizes a budget committee consisting of the Commissioners and an equal number of citizens to review the departmental budgets for each fiscal year. The Board appoints many other volunteers to citizen advisory and review committees to assist the County in providing needed and desired services. Compensation for elected officials is recommended by the Compensation Board for Elected Officials as part of the annual budget process. The Budget Committee takes into consideration the recommendation of the Compensation Board and approves a level of compensation to be included in the budget and documented in the County's personnel management system. The Commissioners act on those recommendations to set elected officials' salary compensation as they adopt the County budget.

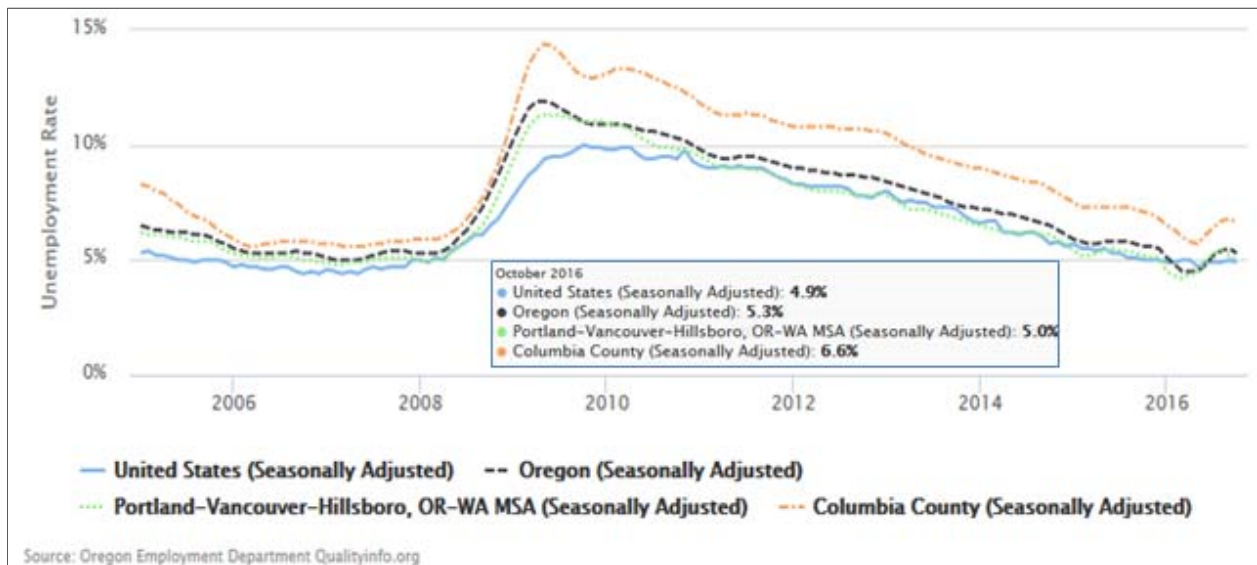
## REPORTING ENTITY

For financial reporting purposes, the County is a primary government under the provisions of Governmental Accounting Standards Board Statement No. 14, as amended by GASB 61. This report also includes all organizations and activities for which the elected officials exercise financial control as governing body: the Columbia County Development Agency (CCDA), the Meadowview Lighting District and the Extension and 4H Service District.

## LOCAL ECONOMIC CONDITION AND OUTLOOK

The primary industries of Columbia County are timber, fishing, water transportation, dairying, horticulture and recreation. The extensive stands of old growth timber, which had attracted many of the early settlers to the area, were completely logged by the 1950s. Second growth timber provides the raw material for local lumber and paper mills.

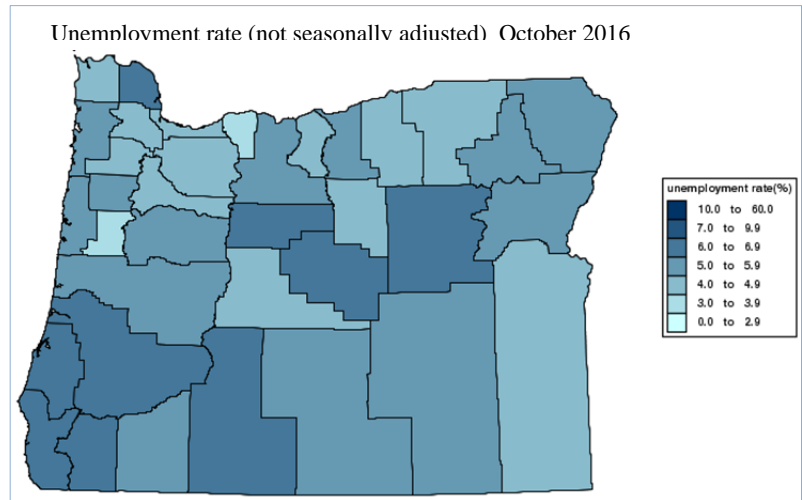
As is true in many parts of the State of Oregon, the recovery from the recent recession and housing market crisis has not yet been a full one in Columbia County for the local economy, employment levels



and local public revenue. Columbia County's unemployment rate continues to come down from its high



during the recession that began in FY09. In October 2016 County residents faced an unemployment rate of 6.6%, higher than the national average by 1.7% for the same month but improving relative to last year at the same time at 7.4%. Compared to the other counties in Oregon our October 2016 seasonably adjusted unemployment rate is in the middle third of the range which varies from 4.2% to 7.8% (data from Oregon Employment Department). When the data is not adjusted, Columbia County is in the bottom third of Oregon counties for unemployment rate.



The 2010 population of 48,620 represents an 11.62 percent increase since 1990. The State of Oregon has estimated the 2016 Columbia County population to be 50, 795, up from 50,390 estimate for last year (data from the Population Research Center at Portland State University), representing an increase of 2.7% over the 2010 census.

## COUNTY FUNDING

While the County has recovered from the lows of this recent period, it is a “timber county” and, as such, the uncertainty with respect to Secure Rural School (SRS) funding at the federal level has had a significant impact on the County General Fund and the service levels it is responsible for providing to its citizens. From 2000 to 2012, the General Fund’s second largest source of unrestricted funds was the federal SRS program. SRS was put into place by congress to offset the loss of federal revenues that since 1908 had come to counties from the US Forest Service out of proceeds from US Forest Service timber sales. For the first time in six years, Columbia County will budget federal timber funds in its FY17 budget. Columbia County is not the most adversely affected timber county in Oregon, but the lack of a long term and equitable solution will continue to have a significant negative impact on County operations and its ability to make financial plans.

	FY17*	FY16**	FY15**	FY14**	FY13**	FY12**	FY11	FY10	FY09	FY08
Title I (unrestricted)	400,000	579,995	626,321	624,370	605,717	652,111	1,483,931	1,646,553	1,829,504	2,028,610
Title III (restricted)	0	47,764	51,579	51,419	49,883	53,703	122,206	135,599	150,665	239,853
<b>Total SRS Act</b>	<b>400,000</b>	<b>627,759</b>	<b>677,900</b>	<b>675,789</b>	<b>655,600</b>	<b>705,815</b>	<b>1,606,137</b>	<b>1,782,152</b>	<b>1,980,169</b>	<b>2,268,463</b>
<b>Unrestricted General Fund***</b>	<b>7,953,707</b>	<b>8,146,251</b>	<b>7,217,824</b>	<b>7,403,808</b>	<b>7,387,684</b>	<b>7,114,895</b>	<b>9,393,854</b>	<b>9,522,145</b>	<b>10,538,431</b>	<b>11,333,689</b>
<b>Unrestricted Contribution</b>	<b>5.03%</b>	<b>7.71%</b>	<b>9.39%</b>	<b>9.13%</b>	<b>8.87%</b>	<b>9.92%</b>	<b>15.80%</b>	<b>17.29%</b>	<b>17.36%</b>	<b>17.90%</b>

\* FY17 Unrestricted General Fund is budgeted data; unlike in past years we have indications a federal timber harvest is planned though no long term solution is clear  
\*\* Revenue was unbudgeted in these years because one-year extensions were enacted after the County budget appropriation process.  
\*\*\* Reflects unrestricted collections in the year and excludes departmental fees that cover cost of services and the beginning unrestricted balance from prior years.  
Prior years data is slightly different than that presented in FY2009-10 financials in order to reflect consistent definition over time.

Property tax, the largest source of unrestricted revenues, is typically a stable funding source for a government. In Oregon, a maximum increase of 3% year over year may be made for property tax assessed values. However, in the case of Columbia County’s government-wide picture, the CCDA urban renewal district is included as a component unit. Urban renewal districts are subject to annual swings in

property tax receipts due to how tax increment revenue is calculated and the existence of tax payers with enterprise zone tax exemptions within them. This volatility can be seen over the years. The CCDA experienced a 12.6% decrease in property tax revenue in FY16 while the rest of the County's property tax collections saw a 3.89% increase.

Another upcoming issue in the government-wide revenue picture in the category of property tax is the end in FY18 of the levy to pay for the construction of the justice facility, at which time the property tax for this purpose will no longer be levied and property tax revenue will decline accordingly. Over the last five years, the bond levy has ranged from \$1.24 million to \$1.04 million annually.

The following table gives more details regarding the changes in revenue categories over the last four years.

<b>Governmental Activities Revenue Comparison</b>									
	<b>FY2015-16</b>		<b>FY2014-15</b>		<b>FY2013-14</b>		<b>FY2012-13</b>		
Charges for services	8,295,923	26.4%	8,724,963	27.1%	7,627,277	22.9%	3,862,258	12.3%	
Operating grants & contrib'ns	8,470,573	26.9%	9,812,491	30.5%	13,744,291	41.2%	12,885,441	41.1%	
Capital grants & contributions	403,179	1.3%	263,997	0.8%	993,004	3.0%	1,065,840	3.4%	
Property taxes - General Fund	6,133,773	19.5%	5,959,251	18.5%	5,764,798	17.3%	5,741,377	18.3%	
Property taxes - Jail Levy	2,458,919	7.8%	2,309,368	7.2%	-	0.0%	-	0.0%	
Property taxes - Component Units	2,776,931	8.8%	3,127,829	9.7%	2,511,608	7.5%	13,227	0.0%	
Property taxes - Jail Bond	1,143,086	3.6%	1,110,800	3.5%	1,116,189	3.3%	1,179,779	3.8%	
Franchise & public service tax	559,186	1.8%	497,342	1.5%	501,321	1.5%	432,489	1.4%	
Mineral, royalties & timber	1,085,573	3.4%	101,691	0.3%	525,882	1.6%	47,178	0.2%	
Intergovernmental*		0.0%		0.0%	-	0.0%	3,418,755	10.9%	
Interest	93,958	0.3%	66,375	0.2%	55,360	0.2%	48,780	0.2%	
Fees*, Fines* and Other	45,834	0.1%	191,137	0.6%	482,095	1.4%	2,678,281	8.5%	
<b>Total revenues</b>	<b>31,466,935</b>	<b>100%</b>	<b>32,165,245</b>	<b>100%</b>	<b>33,321,825</b>	<b>100%</b>	<b>31,373,405</b>	<b>100%</b>	

\* The GFOA recommended that these Intergovernmental revenues are more properly Charges for Services or Operating Contribution category

Public safety revenues have been of particular concern to County officials and the public. In May 2014 voters passed a local measure to fund jail operations for three years. In November 2015, the electorate opted to continue the levy for another four years. This stabilizing revenue stream has allowed the Sheriff to phase out the use of the arrest and matrix out policy in effect during the pre-levy years and safely house and care for a larger population of inmates.

Because of the particularly tight financial margin that Columbia County is facing, and has faced for the last several years, management is focused on watching the ending fund balance. In half of the last ten years, including this report's focus year of FY16, the total governmental fund balance has been positive for the year.

**Governmental Fund Revenue and Expenditure**

	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>	<b>FY13</b>	<b>FY12</b>	<b>FY11</b>	<b>FY10</b>	<b>FY09</b>	<b>FY08</b>	<b>FY07</b>
Revenue*	34,161,178	32,954,399	32,624,767	31,452,751	49,936,984	35,032,571	32,132,707	35,353,206	37,707,970	42,327,364
Expenditure	<u>33,090,112</u>	<u>30,404,885</u>	<u>30,265,677</u>	<u>31,782,991</u>	<u>49,897,485</u>	<u>36,439,165</u>	<u>33,476,958</u>	<u>36,028,781</u>	<u>35,914,541</u>	<u>43,378,358</u>
<b>Net Change in Fund Balance</b>	<b>1,071,066</b>	<b>2,549,514</b>	<b>2,359,090</b>	<b>(330,240)</b>	<b>39,499</b>	<b>(1,406,594)</b>	<b>(1,344,251)</b>	<b>(675,575)</b>	<b>1,793,429</b>	<b>(1,050,994)</b>
Prior Period Adj						4,331	(164,639)			
Beginning Balance	<u>13,307,703</u>	<u>10,758,191</u>	<u>8,399,101</u>	<u>8,729,341</u>	<u>8,689,842</u>	<u>10,092,105</u>	<u>11,600,995</u>	<u>12,276,570</u>	<u>10,483,141</u>	<u>11,534,135</u>
Ending Balance	14,378,769	13,307,705	10,758,191	8,399,101	8,729,341	8,689,842	10,092,105	11,600,995	12,276,570	10,483,141

\* Includes net proceeds from Other Financing Sources and Extraordinary Item revenue

While the FY16 governmental fund balance is lower than last year's, the unassigned fund balance has gone up by \$386,000 compared to FY15 and is, at the end of FY16, 27.4% of total fund balance compared to 26.7% last year.

## PLANS FOR THE FUTURE

FY17's budgeted staffing level is up for the third year in a row, due largely to the revitalization of the jail's operational capacity. Nevertheless, General Fund and government-wide employment levels have been on a larger downward trend over the last several years. The total number of employees (as measured by full time equivalents "FTEs where two half time employees = 1 FTE) budgeted in FY17 for the County is down by over 30 positions or over 15% of the workforce since the recession began in the fall of 2008.

<b>Governmental Budgeted Staffing by Fiscal Year</b>	<b>FY17</b>	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>	<b>FY13</b>	<b>FY12</b>	<b>FY11</b>	<b>FY10</b>	<b>FY09</b>
General Fund	90.00	81.53	77.65	94.67	96.85	109.63	119.64	112.65	132.89
Jail Fund (new FY15)	34.85	32.28	29.12						
Road Fund	21.50	21.50	23.00	21.00	23.00	25.50	25.50	25.50	26.50
Community Corrections	12.91	12.43	12.15	13.30	13.58	13.78	14.57	14.77	19.09
Building Services	5.59	4.49	4.13	3.80	3.12	4.66	7.30	6.53	9.98
Waste Transfer Station	1.35	1.19	0.99	0.91	0.91	2.95	3.70	4.95	3.80
Other Funds	5.45	4.02	4.93	7.78	10.80	10.76	10.24	10.49	9.83
<b>Total FTEs</b>	<b>171.65</b>	<b>157.44</b>	<b>151.97</b>	<b>141.46</b>	<b>148.26</b>	<b>167.28</b>	<b>180.95</b>	<b>174.89</b>	<b>202.09</b>
<b>Change from prior year</b>	<b>9.0%</b>	<b>3.6%</b>	<b>7.4%</b>	<b>-4.6%</b>	<b>-11.4%</b>	<b>-7.6%</b>	<b>3.5%</b>	<b>-13.5%</b>	<b>9.2%</b>
<b>Change from eight years ago</b>	<b>-15.1%</b>								

For FY18 and beyond, the jail operations levy renewal will mean a stable employee levels in the jail. We also hope to add staff in the general fund and other funds as funding levels allow, particularly for the functions that experienced the deepest layoffs in the recession. Pressures on program and support staff to meet mandated service levels and compliance requirements from federal, state and professional sources require additional resources.

Although the current financial condition of the County is improving, there is a continuing set of near-term and longer-term financial obligations that will need to be monitored and managed. The County's pension system, PERS, is experiencing increasing cost trends that create growing financial obligations. Fortunately, the County has been setting aside funding since FY14 in a retirement reserve to mitigate the immediate impact of this situation.

## MAJOR INITIATIVES

The stabilization work at the jail continues to be a significant effort at the County in FY16. Capital investments in the facility as well as in new technology to better serve the community as well as population in the jail has been this year's focus. The County Commissioners established an advisory committee of concerned community members in late FY14 after the passage of the local ballot measure. The Jail Operating Citizen Advisory Committee (JOCAC), established in FY14 by the County Commissioners, has continued to give citizen input into the jail operations and use for the new property tax funding stream.

In FY16 the maintenance staff of the Courthouse have installed a new elevator and completed a remodel that reworked sub-utilized basement space into functioning office space.

FY16 was the first year of a 15 year "Strategic Investment Program" (SIP), providing \$583,000 in new governmental revenues to the County. In the urban renewal district, a second PGE facility came on line

in FY15 utilizing this economic development tool established by the State of Oregon. This program also allows more funding to come directly to taxing districts in the urban renewal district boundaries, which include the County.

## **RELEVANT FINANCIAL POLICIES**

The County has adopted financial and budget policies to support continuity of operations in the County's service delivery and to promote the efficient use of public funds. It is Columbia County's policy to end the fiscal year with at least two month's worth of operating expenses in hand. These reserves can be observed as part of cash and cash equivalents. In the case of the General Fund, these monies are part of the unrestricted or unassigned fund balance on the balance sheet. In the case of the other governmental major and non-major funds, required operating fund balance is included in the restricted fund balance category.

The County has also established reserve funds for technology and building projects as well as a new reserve established in FY14 for the purposes of future PERS retirement plan costs. These reserves are also part of cash and cash equivalents but are held in the committed and assigned fund balance categories.

The preparation of the City's budget is governed by Oregon Budget Law, ORS §294.305 to §294.565. Public notice is given for all Budget Committee meetings. The Board of Commissioners is required to adopt a budget no later than June 30, the close of the fiscal year.

This annual budget serves as the foundation for the City's financial planning and control. The budget is prepared and presented by fund and department. The level of appropriations under Oregon Budget Law is at the fund, departmental and major category of expenditure. The Board conducts amendment actions during the fiscal year to address changing financial needs and conditions.

The internal control structure provides reasonable, but not absolute, assurance that the County's assets are safeguarded. The concept of reasonable assurance first recognizes that the cost of a control should not exceed the benefits likely to be derived. Secondly, the evaluation of costs and benefits require estimates and judgments by management.

## **INDEPENDENT AUDIT**

An annual audit of the County's financial records is conducted. These records, as represented in the CAFR, have been audited by the independent Certified Public Accountants: Pauly, Rogers and Co. CPAs. The Independent Auditor's Report on the County's financial statements is included in the financial section of this CAFR.

This audit includes the County's Single Audit for FY16, pursuant to Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. This report is issued as a part of this CAFR located at the end of the report.

## **AWARDS AND ACKNOWLEDGEMENTS**

**Certificates of Achievement:** The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Columbia County, Oregon for its comprehensive annual financial report for the fiscal year ended June 30, 2015. This was the third year that the government has applied for and achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, the County received the GFOA's Award for Distinguished Budget Presentation for its annual budget for the fiscal year beginning July 1, 2015 for the second year running. In order to qualify for the Award, the budget document is judged for proficiency in several categories as a policy document, financial plan, operations guide, and communications device.

**Acknowledgements:** The preparation of this CAFR would not have been possible without the dedicated services of the entire staff of the Finance and Taxation Department. Sincere appreciation is extended to all of the financial services staff who contributed to this significant effort.

In addition, dozens County staff – from Department Heads to Elected Officials to administrative professionals - across the government and its jurisdictions provided vital cooperation and assistance and contributed to the information required for a fair presentation of the County's financial information. The creation of this financial report and maintaining strong fiscal operations is a truly collaborative effort that begins at the transactional level, flowing through our internal controls processes up and across the entirety of the organization.

Finally, appreciation is extended to the Board of County Commissioners for their interest and support in managing the financial operations of Columbia County.

Respectfully submitted,

*JK Cuellar-Smith*

Jennifer Cuellar-Smith

Treasurer and Director, Finance and Taxation Department



Government Finance Officers Association

**Certificate of  
Achievement  
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in Financial  
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**Columbia County  
Oregon**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2015**

Executive Director/CEO

**COLUMBIA COUNTY, OREGON**

**Board of Commissioners**

<u>Name and Address</u>	<u>Term Expires</u>
Anthony Hyde, Chair	January 2017
Henry Heimuller	January 2019
Earl Fisher	January 2017

**Elected Officials**

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Sue Martin	County Assessor	January 2019
Betty Huser	County Clerk	January 2019
Steve Atchison	County District Attorney	January 2019
Jeff Dickerson	County Sheriff	January 2017
Jennifer Cuellar-Smith	County Treasurer	January 2017
Wally Thompson	Justice of the Peace	January 2021

Board Members receive mail at the County address listed below:

230 Strand Street, St. Helens, Oregon 97051





COLUMBIA COUNTY, OREGON

FINANCIAL SECTION



**PAULY, ROGERS, AND CO., P.C.**  
12700 SW 72<sup>nd</sup> Ave. Tigard, OR 97223  
(503) 620-2632 (503) 684-7523 FAX  
www.paulyrogersandcocpas.com

December 20, 2016

## **INDEPENDENT AUDITOR'S REPORT**

County Commissioners  
Columbia County  
St Helens, Oregon

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Columbia County, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these 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 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 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the 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 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 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Columbia County, as of June 30, 2016, and the respective changes in financial position and budgetary comparisons for the general fund, jail operations fund and road 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.

## **Emphasis of Matter**

Columbia County adopted the provisions of GASB Statement No. 72, Fair Value Measurement and Application, for the year ended June 30, 2016. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the 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 the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary and other 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 also 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, as listed in the table of contents and the schedule of federal awards, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory, statistical, and the compliance and other reports sections, 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 December 20, 2016 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 are 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 December 20, 2016, 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.



Matthew Graves, CPA  
PAULY, ROGERS AND CO., P.C.

**Columbia County, Oregon  
Management's Discussion and Analysis  
For the Year Ended June 30, 2016**

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, 2016 (FY16). 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, starting on page I).

**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 \$40,532,696 (*net position*). Of this amount, unrestricted assets are negative this year (\$8,567,361) 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 and 9.
- The County's total net position increased by \$193,911 from last year, a change of less than one half of one percent.
- County's current assets saw an annual increase of \$1.06 million to end the year at \$17,649,464.
- The value of capital assets net of depreciation declined by \$832,780 government-wide, further discussed on pages 17, 18, 46 and 47.
- As of the close of the current fiscal year, Columbia County's governmental funds reported combined ending fund balances of \$14,378,769, an increase of 8.05% from last year, or \$1,071,064. The Jail Operations Fund and the Roads Fund account for \$3,305,521 in fund balance. Of the remaining 22 funds, 13 equaled or grew in fund balance relative last year. The greatest fund balance increase was in the Public Works Fund at \$785,626 while the largest fund balance decline was in the Roads Fund, down \$1,193,309.
- At the end of FY16, fund balance, as shown on page 22, for the General Fund is \$4,858,071, an increase of 2.4% relative to last year. Unassigned fund balance is 81% of total General Fund balance at \$3.94 million, representing 37% of operating expense for the year.
- Total government-wide outstanding debt decreased by \$3,270,466 during the year (see page 18), attributable to scheduled debt payments as well as making two unscheduled debt service payments. One was for the business-type Solid Waste Transfer Station and the second was a General Fund payment which, per agreements, is reimbursed by the County's urban renewal organization, the Columbia County Development Agency (CCDA).

## Management's Discussion and Analysis Continued

### **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:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the financial statements

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

## Management's Discussion and Analysis Continued

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.

**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 \$1,071,064 during FY16 while the net position of the governmental activities decreased by \$359,923. This \$1,430,988 difference 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 is the recognition of pension expense in the amount of \$3,929,843 as required by GASB 68 that is reported only in the Statement of Activities, not the governmental fund statements as it is not a use of financial resources in the current period.

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

## Management's Discussion and Analysis Continued

statement of revenues, expenditures, and changes in fund balances for the General Fund, two special revenue funds (the Road Fund and Jail Operations Fund), with the data from the other 19 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.

The basic governmental fund financial statements can be found on pages 22 – 28 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 29 –31 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 32 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 33 – 62.

**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 63 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 65 of this report.



## Management's Discussion and Analysis Continued

### 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 \$40,532,696 at the close of the current fiscal year and \$40,338,785 at the close of the prior fiscal year. The \$193 thousand increase represents an increase of over \$3.36 million in the net investment in capital assets plus restricted purpose funds that combines to be larger than the \$3.17 million decline in the County's Unrestricted Surplus. The decline in unrestricted net position is driven by the impact of moving from a net retirement asset last year to a net retirement liability larger than the prior year asset in the second year of the GASB 68 implementation (details noted in the next table).

<b>Columbia County Net Position</b>	<b>Total Government-Wide</b>		
	2016	2015	Change
Current & Other Assets	17,649,464	16,591,218	1,058,246
Net Pension Asset	-	2,134,901	(2,134,901)
Capital Assets (net of depreciation)	46,958,532	47,791,312	(832,780)
<b>Total Assets</b>	<b>64,607,996</b>	<b>66,517,431</b>	<b>(1,909,435)</b>
<b>Deferred Outflows of Resources</b>	<b>1,008,334</b>		<b>1,008,334</b>
Current Liabilities	1,296,309	1,956,473	(660,164)
Net Pension Liability	4,850,665	-	4,850,665
Long-term Outstanding Liabilities	17,437,585	20,708,053	(3,270,468)
<b>Total Liabilities</b>	<b>23,584,559</b>	<b>22,664,526</b>	<b>920,033</b>
<b>Deferred Inflows of Resources</b>	<b>1,499,074</b>	<b>4,119,494</b>	<b>(2,620,420)</b>
<b>Net Position</b>			
Net Investment in Capital Assets	38,866,346	36,480,641	2,385,705
Restricted for Debt Service	83,985	67,178	16,807
Restricted for System Development	749,178	667,361	81,817
Rest'd purpose: grant, contract, fund pol, ORS	9,400,548	8,521,109	879,439
Unrestricted Suplus (Deficit)	(8,567,361)	(5,397,505)	(3,169,856)
<b>Total Net Position</b>	<b>40,532,696</b>	<b>40,338,785</b>	<b>193,911</b>

The total governmental unrestricted deficit grew by 58.7% over last year to almost \$8.57 million. The driver of this increased deficit is the previously discussed change from recording a pension asset on June 30, 2015 of \$2.13 million to a pension liability on June 30, 2016 of \$4.85 million – an almost \$7 million swing.

This negative impact on the fund balance described above was mitigated by the fact that every restricted net position category saw growth over last year. The Justice Facility debt service fund and system development funds for Roads and Parks combined to increase by \$99 thousand. The restricted purpose category increased by \$879 thousand driven primarily by the planned parks forest harvest in the current

## Management's Discussion and Analysis Continued

fiscal year to fund future year activities as well as one-time revenues accruing to the Community Corrections Fund due to the extraordinary item (insurance proceeds).

The largest portion of Columbia County's net position at \$38,866,346, representing 96% 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 \$2,385,705. The year over year increase in the net investment in capital assets is driven by acquisition of new capital assets in the jail (vehicles, management software, facilities remodel), courthouse (elevator, office remodel), transit (bus) and roads (Apiary Road Culvert, vehicles). Information on capital asset investment and debt levels can be found in the Notes to the Financial Statements beginning on page 45.

**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

<b>Columbia County Net Position</b>	<b>Business-Type Activities</b>		
	2016	2015	Change
Current & Other Assets	1,430,036	1,375,735	54,301
Net Pension Asset	-	11,016	(11,016)
Capital Assets (net of depreciation)	4,112,671	4,236,256	(123,585)
<b>Total Assets</b>	<b>5,542,707</b>	<b>5,623,007</b>	<b>(80,300)</b>
<b>Deferred Outflows of Resources</b>	<b>7,449</b>	<b>3,124</b>	<b>4,325</b>
Current Liabilities	161,085	203,218	(42,133)
Net Pension Liability	35,835		35,835
Long-term Outstanding Liabilities	2,753,581	3,366,911	(613,330)
<b>Total Liabilities</b>	<b>2,950,501</b>	<b>3,570,129</b>	<b>(619,628)</b>
<b>Deferred Inflows of Resources</b>	<b>11,075</b>	<b>21,257</b>	<b>(10,182)</b>
<b>Net Position</b>			
Net Investment in Capital Assets	1,359,090	869,345	489,745
Rest'd purpose: grant, contract, fund pol, ORS			-
Unrestricted Suplus (Deficit)	1,229,490	1,165,400	64,090
<b>Total Net Position</b>	<b>2,588,580</b>	<b>2,034,745</b>	<b>553,835</b>

increased due to the continued positive revenue to expenditure relationship this year. The decline in capital assets is due to depreciation expense with no additional capital asset acquisitions.

See page 46 in the Notes to the Financial Statements for more details on capital assets specific to the business-type activity Solid Waste Transfer Station Fund.

Long term debt liability declined more than has been typical due to a pre-payment of \$500,000 on the loan held by the Transfer Station. Details on this issue are found in the Notes to the Financial Statements on page 50.

**Management's Discussion and Analysis Continued**

**Governmental Activity** The deficit in governmental unrestricted of \$9,796,851 is created due to the impacts of the GASB 68 implementation (discussed previously). The decline in total net position is largely mitigated by positive financial results in most County funds in the same period. For example, current assets increased by over \$1 million during FY16.

<b>Columbia County Net Position</b>	<b>Governmental Activities</b>		
	<b>2016</b>	<b>2015</b>	<b>Change</b>
Current & Other Assets	16,219,428	15,215,483	1,003,945
Net Pension Asset	-	2,123,885	(2,123,885)
Capital Assets (net of depreciation)	42,845,861	43,555,056	(709,195)
<b>Total Assets</b>	<b>59,065,289</b>	<b>60,894,424</b>	<b>(1,829,135)</b>
<b>Deferred Outflows of Resources</b>	<b>1,000,885</b>	<b>602,250</b>	<b>398,635</b>
Current Liabilities	1,135,224	1,753,255	(618,031)
Net Pension Liability	4,814,830	-	4,814,830
Long-term Outstanding Liabilities	14,684,004	17,341,142	(2,657,138)
<b>Total Liabilities</b>	<b>20,634,058</b>	<b>19,094,397</b>	<b>1,938,296</b>
<b>Deferred Inflows of Resources</b>	<b>1,487,999</b>	<b>4,098,237</b>	<b>(2,610,238)</b>
<b>Net Position</b>			
Net Investment in Capital Assets	37,507,256	35,611,296	1,895,960
Restricted for Debt Service	83,985	67,178	16,807
Restricted for System Development	749,178	667,361	81,817
Rest'd purpose: grant, contract, fund pol, ORS	9,400,548	8,521,109	879,439
Unrestricted Suplus (Deficit)	(9,796,851)	(6,562,905)	(3,233,946)
<b>Total Net Position</b>	<b>37,944,116</b>	<b>38,304,040</b>	<b>(359,924)</b>

## Management's Discussion and Analysis Continued

**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).

**Government-wide** The increase of \$193,911 in governmental-wide activity net position relative last year contrasts with the decrease of \$7,273,420 in the change in net position calculation.

<b>Statement of Activities</b>	Total Government-Wide		Total Change Incr/(Decr)	%age Change
	2016	2014		
<b>Revenue</b>				
<b>Program Revenues</b>				
Charges for Services	11,124,964	11,387,967	(263,003)	-2.31%
Operating Grants and Contributions	8,470,573	9,812,491	(1,341,918)	-13.68%
Capital Grants and Contributions	403,179	263,997	139,182	52.72%
<b>General Revenues</b>				
Property Taxes	12,512,709	12,507,248	5,461	0.04%
Franchise and Public Service Taxes	559,186	497,342	61,844	12.43%
Mineral, Royalties and Timber Rev	1,085,573	101,691	983,882	967.52%
Investment Earnings	101,505	70,544	30,961	43.89%
Other Revenue	45,834	191,137	(145,303)	-76.02%
<b>Total Revenues</b>	<b>34,303,523</b>	<b>34,832,419</b>	<b>(528,896)</b>	<b>-1.52%</b>
<b>Expenses</b>				
General Government	8,074,730	4,798,143	3,276,587	68.29%
Roads and Bridges	6,488,377	5,026,777	1,461,600	29.08%
Public Safety	12,281,630	8,124,493	4,157,137	51.17%
Health and Welfare	374,843	1,646,918	(1,272,075)	-77.24%
Culture and Recreation	1,521,110	1,359,871	161,238	11.86%
Economic Development	2,224,564	3,069,194	(844,629)	-27.52%
Interest on Long-term Debt	1,942,940	1,938,588	4,352	0.22%
Business-Type Activity	2,235,458	1,892,005	343,453	18.15%
<b>Total Expenses</b>	<b>35,143,651</b>	<b>27,855,988</b>	<b>7,287,663</b>	<b>26.16%</b>
<b>Revenues over/(under) expenses</b>	<b>(840,128)</b>	<b>6,976,431</b>	<b>(7,816,559)</b>	<b>-112.04%</b>
<b>Extraordinary items</b>				
Insurance Recovery	543,139			
<b>Change in Net Position</b>	<b>(296,989)</b>	<b>6,976,431</b>	<b>(7,273,420)</b>	<b>-104.26%</b>
Net Position, Beginning of Period	40,338,785	41,963,226	(1,624,441)	-3.87%
GASB 68 Implementation Restatement	-	(8,600,872)	8,600,872	-100.00%
Prior Period Adjustment	490,900	-	490,900	100.00%
<b>Net Position, End of Period</b>	<b>40,532,696</b>	<b>40,338,785</b>	<b>193,911</b>	<b>0.48%</b>

Total revenues declined by 1.5% - \$528,896 - but expenses increased by 26.2% over last year's level. This dynamic explains the change in net position decline. The \$7.29 million increase in expenses is

## Management's Discussion and Analysis Continued

driven by \$3.93 million in pension expense compared to no pension expense at all in the prior year. As has been noted previously, there was a pension revenue, not expense, recorded for Oregon PERS employers in FY15.

New operational expenditures rounded out the reasons for the jump in expenses relative to last year:

- Year one of the Strategic Investment Program Fund resulting in \$830 thousand in new expense
- Over \$1 million more in Jail Operations Fund expenditure; three fourths of these outlays were capital investments with the balance being the higher costs associated with staffing up the jail and housing more inmates relative last year
- Over \$950 thousand more in General Fund costs associated with operations including fewer furlough days and courthouse improvement projects
- Over \$750 thousand in additional Road Fund costs incurred with a planned culvert replacement as well as unanticipated federal disaster response in the winter of 2015-16

A prior period adjustment is included for FY16 in the amount of \$490,900. This represents a correction for overstated interest expense that occurred when recording the debt service prepayment in FY15. The \$8,600,872 reduction for GASB 68 implementation appears in the FY15 column.

## Management's Discussion and Analysis Continued

**Governmental Activity** The decline of \$359,924 in governmental activity net position relative last year contrasts with the move in the opposite direction of \$7,102,192 in the change in net position.

<b>Statement of Activities</b>	<b>Governmental Activities</b>		<b>Total Change Incr/(Decr)</b>	<b>%age Change</b>
	2016	2015		
<b>Revenue</b>				
<b>Program Revenues</b>				
Charges for Services	8,295,923	8,724,963	(429,040)	-4.92%
Operating Grants and Contributions	8,470,573	9,812,491	(1,341,918)	-13.68%
Capital Grants and Contributions	403,179	263,997	139,182	52.72%
<b>General Revenues</b>				
Property Taxes	12,512,709	12,507,248	5,461	0.04%
Franchise and Public Service Taxes	559,186	497,342	61,844	12.43%
Mineral, Royalties and Timber Rev	1,085,573	101,691	983,882	967.52%
Investment Earnings	93,958	66,375	27,583	41.56%
Other Revenue	45,834	191,137	(145,303)	-76.02%
<b>Total Revenues</b>	<b>31,466,935</b>	<b>32,165,246</b>	<b>(698,311)</b>	<b>-2.17%</b>
<b>Expenses</b>				
General Government	8,074,730	4,798,143	3,276,587	68.29%
Roads and Bridges	6,488,377	5,026,777	1,461,600	29.08%
Public Safety	12,281,630	8,124,493	4,157,137	51.17%
Health and Welfare	374,843	1,646,918	(1,272,075)	-77.24%
Culture and Recreation	1,521,110	1,359,871	161,238	11.86%
Economic Development	2,224,564	3,069,194	(844,629)	-27.52%
Interest on Long-term Debt	1,942,940	1,938,588	4,352	0.22%
<b>Total Expenses</b>	<b>32,908,193</b>	<b>25,963,983</b>	<b>6,944,210</b>	<b>26.75%</b>
<b>Revenues over/(under) expenses</b>	<b>(1,441,258)</b>	<b>6,201,263</b>	<b>(7,642,521)</b>	<b>-123.24%</b>
Transfers	47,295	50,105	(2,810)	-5.61%
<b>Extraordinary items</b>				
Insurance Recovery	543,139		543,139	100.00%
<b>Change in Net Position</b>	<b>(850,824)</b>	<b>6,251,368</b>	<b>(7,102,192)</b>	<b>-113.61%</b>
Net Position, Beginning of Period	38,304,040	40,609,163	(2,305,123)	-5.68%
GASB 68 Implementation Restatement		(8,556,491)	8,556,491	-100.00%
Prior Period Adjustment	490,900		490,900	100.00%
<b>Net Position, End of Period</b>	<b>37,944,116</b>	<b>38,304,040</b>	<b>(359,924)</b>	<b>-0.94%</b>

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 14 - 16.

## Management's Discussion and Analysis Continued

**Business Type Activity** The change in net position for the Transfer Station, the County's only business-type enterprise fund, was positive for the fifth year running. This represents a turnaround relative the three years prior to this five-year growth period. At that time, negative net revenues of approximately \$200,000 each year were experienced. At \$553,835, the FY16 contribution to net position is smaller than the FY15 number by \$171 thousand.

<b>Statement of Activities</b>	Business-Type		Total Change Incr/(Decr)	%age Change
	2016	2015		
<b>Revenue</b>				
<b>Program Revenues</b>				
Charges for Services	2,829,041	2,663,004	166,037	6.23%
<b>General Revenues</b>				
Investment Earnings	7,547	4,169	3,378	81.03%
<b>Total Revenues</b>	<b>2,836,588</b>	<b>2,667,173</b>	<b>169,415</b>	<b>6.35%</b>
<b>Expenses</b>				
Business-Type Activity	2,235,458	1,892,005	343,453	18.15%
<b>Total Expenses</b>	<b>2,235,458</b>	<b>1,892,005</b>	<b>343,453</b>	<b>18.15%</b>
<b>Revenues over/(under) expenses</b>	<b>601,130</b>	<b>775,168</b>	<b>(174,038)</b>	<b>-22.45%</b>
Transfers	(47,295)	(50,105)	2,810	-5.61%
<b>Change in Net Position</b>	<b>553,835</b>	<b>725,063</b>	<b>(171,228)</b>	<b>-23.62%</b>
Net Position, Beginning of Period	2,034,745	1,354,063	680,682	50.27%
GASB 68 Implementation Restatement		(44,381)	44,381	-100.00%
<b>Net Position, End of Period</b>	<b>2,588,580</b>	<b>2,034,745</b>	<b>553,835</b>	<b>27.22%</b>

Increased revenues are due to cost of living dumping rate increases 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 primarily due to making an unscheduled debt service payment during FY16.

### **Fund balance change and make up**

County major funds in FY16 include the General Fund, Road Fund and Jail Operations 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 Comprehensive Annual Financial Report (CAFR). The make-up of the major funds frequently changes in Columbia County due predominantly to federal grants for non-recurring projects such as investments in capital assets or recovery from federally declared disasters. However, this year the same funds were calculated to be major as was true in FY15. The three FY16 major funds experienced mixed changes in ending fund balance.

The Road Fund's total fund balance decreased by over \$1.93 million. The primary driver of this decline was moving system development charges to the Public Works Capital Fund (along with the Park Fund's system development monies, joining funds reserved for similar public works capital projects such as bicycle pathways and trails). In addition, with the December 2015 federal disaster declaration, event

## Management's Discussion and Analysis Continued

recovery work took place though the associated revenues to offset a portion of those costs did not arrive during FY16, hence the expenditure with no offsetting revenue created a drag on fund balance.

The Jail Operations fund balance increased by \$387 thousand in FY16. Even though the revenues trailed expenditures by \$566 thousand 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 increased by \$115 thousand. As with the Jail Operations fund, current year revenue over expense was negative but transfers in and unanticipated insurance proceeds swung the fund balance to the positive side.

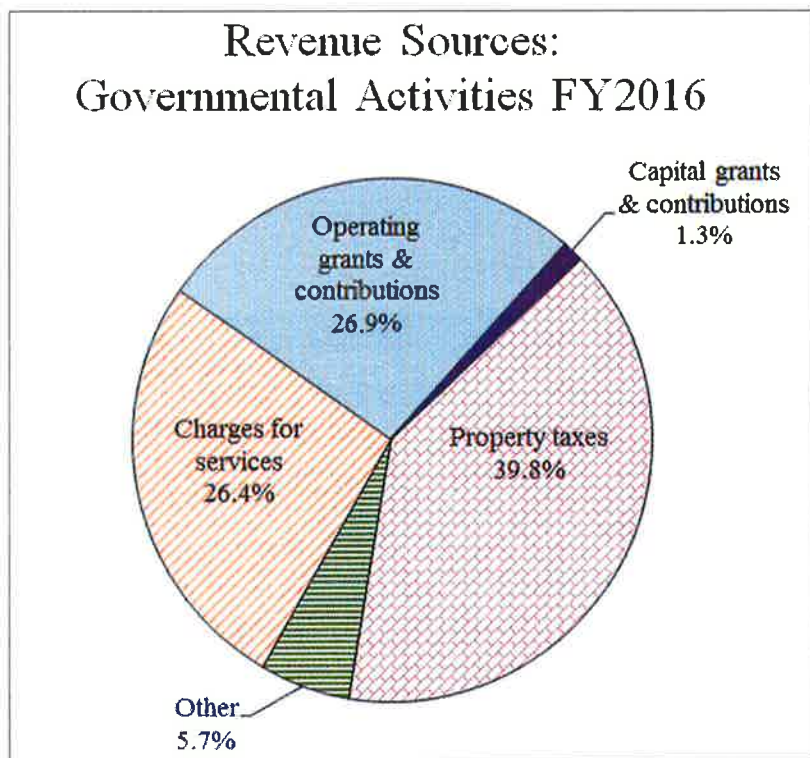
Four non-major government funds contribute more than \$340,000 each in ending fund balance: the Public Works Fund (\$786,000), Community Corrections (\$784,000), the PERS Reserve Fund (\$387,000) and the Parks Fund (\$348,000). Further details on the non-major funds can be found in the Supplementary Information section of the CAFR beginning on page 64.

**FY16 Revenue** Relative to last fiscal year, revenue declined for the government-wide entity by 1.52% to \$34,303,523 (\$528,896 less than FY15). Governmental activity revenue declined by \$698,000 and business-type revenue was up over \$169,000.

The pie graph focuses on the governmental activities portion of the Statement of Activities by revenue source.

The largest change in governmental activity revenue was in the area of operating grants and contributions with a decrease of over \$1.3 million. The primary drivers of the decline were fewer dollars in one-time grants awarded to the Unmet Needs Fund (\$1,026,000 less), Road Department (\$396,000 less), and Transit Fund (\$103,000 less) offset by some small grant funding increases in other funds. In addition, a categorization inconsistency between FY15 and FY16 contributed to the grants decline: in the current year Secure Rural Schools (SRS) funds were categorized as timber revenue whereas in FY15 these funds were attributed to operating grants. Further details on SRS funds can be found in the transmittal letter at the beginning of the Financial Statements.

Timber and mineral revenue had the largest increase of \$983,882. The primary drivers of this increase were the previously mentioned





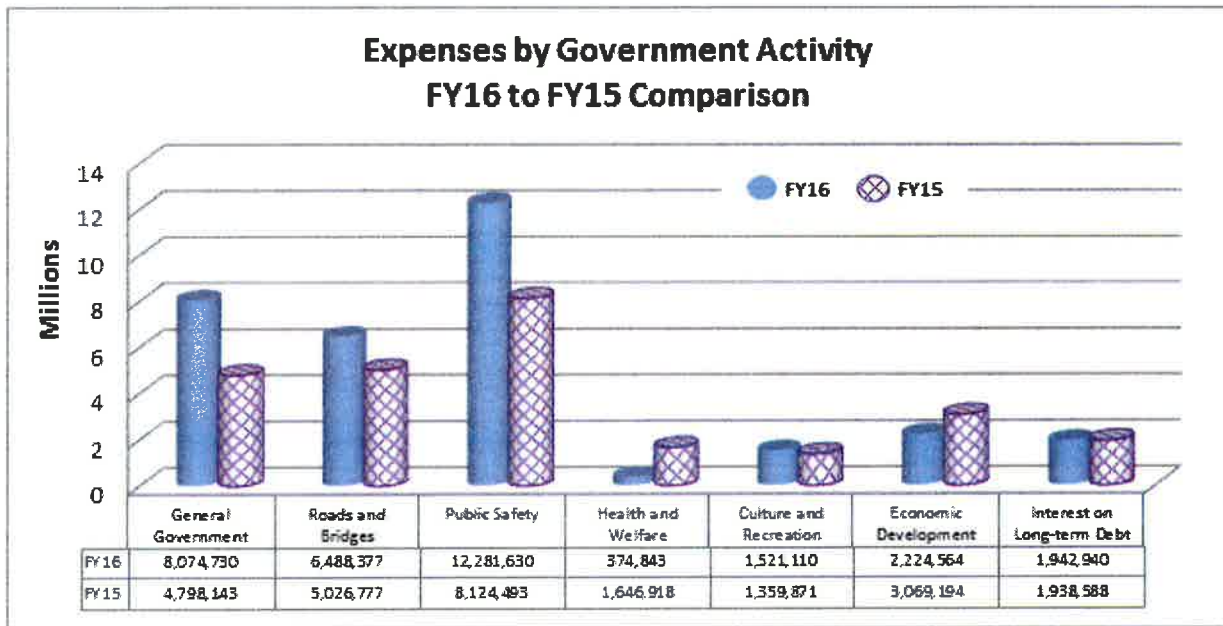
## Management’s Discussion and Analysis Continued

categorization inconsistency and the cyclical timber harvest for the Parks Fund that supports current and future year operations.

**FY16 Expenses** The chart below graphs the County’s expenses by public services activities. Only governmental activities are considered. Two public service areas – Health and Welfare and Economic Development– experienced decreases relative to last year whereas the remaining five saw higher expenditure levels.

The largest percent decline is in the area of Health and Welfare, down over 77% from last year. The reason for this decline is the drop in Unmet Needs Fund activity. This decline to almost zero expenditures has been anticipated as this fund was established to manage the activities resulting from the December 2007 federally declared flood disaster in Vernonia – nine years ago.

Larger expenditure increases in General Government (68%), Public Safety (51%), and Roads and Bridges (29%) are driven by the GASB 68 implementation and the swing from no pension expense in FY15 attributable to unfunded actuarial liability for retirement costs to over \$3 million in FY16. These public service categories are most impacted by this phenomena as they are where the significant majority of county personnel are employed.



Information about the operating expense levels in these areas can be understood by reading the fund financial statements included in this document. Major funds are found on pages 22-24 and other special revenue fund schedules are located on pages 62 – 82.

### **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 \$3,935,174 as compared with \$3,548,781 at the end of FY15. The unassigned balance is 10.9% higher than the prior year and continues to exceed the two month operating expense policy for unrestricted ending fund balance based on FY16 actual Personnel plus Materials and Services expenditures (4.69 months annual expense were on hand on June 30, 2016).

## Management's Discussion and Analysis Continued

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.

One of the measures taken to reduce General Fund costs is a furlough program. In FY16, most county workers funded by General Fund dollars had eight furlough days. The prior seven years had furlough schedules that ranged from four furloughs to 26 unpaid leave days. Elected Officials and all members of the workforce in furloughed departments took an equivalent salary cut in each of these years.

A supplemental budget was enacted during FY16 at the end of the fiscal year primarily to make relatively small adjustments to accommodate timing issues for capital purchases, staff retirements and minor programmatic changes. A contingency transfer was made for over \$500,000 for the Transfer Station in order to act on the analysis that an unscheduled debt payment was a better use of cash that has been accumulating in the fund the last several years. The renaming of the Public Works Fund and making the budgetary allowances to move the system development charges out of Roads Fund and Parks Fund was also a component of the supplemental budget this year.

### **Capital Asset and Debt Administration**

**Capital Assets** Columbia County's FY16 investment in capital assets government-wide amounts to \$46,958,532 (net of accumulated depreciation). Net capital assets declined by 1.7% for the County relative the prior fiscal year. This investment in capital assets includes land, buildings, infrastructure, machinery and equipment. The decline in this value is an expression of the County's funding constraints and inability to fully replace aging infrastructure.

<b>Columbia County Capital Assets</b> (Net of Depreciation)	Governmental Activities	Governmental Activities	Business-Type	Business-Type	Total	Total
	2016	2015	2016	2015	2016	2015
Land and land improvements	6,215,332	6,215,332	637,483	637,483	6,852,815	6,852,815
Construction in progress	64,276	84,808			64,276	84,808
Buildings	15,252,989	15,261,266	3,469,166	3,589,015	18,722,155	18,850,281
Infrastructure	19,591,179	20,885,959			19,591,179	20,885,959
Furniture and equipment	1,722,085	1,107,691	6,022	9,756	1,728,107	1,117,447
	<b>42,845,861</b>	<b>43,555,056</b>	<b>4,112,671</b>	<b>4,236,254</b>	<b>46,958,532</b>	<b>47,791,310</b>

Among the additions and improvements to County infrastructure which took place in FY16 are the following:

- Software system (start in FY16), shower and office remodel in the Jail
- Vehicles for Sheriff's patrol office, the Jail and the Roads department
- Annual technology investments in Assessor's system and county-wide IT assets
- A bus for the Transit Department

No capital asset additions were made for business-type activity.

## Management's Discussion and Analysis Continued

Additional details on capital assets for governmental and business type activities can be found in the Notes to the Financial Statements on pages 47 and 48.

**Long-term debt** At the end of the current fiscal year, Columbia County had total long-term debt outstanding of \$17,437,622 while in the prior year the balance was \$20,708,088, a decline of 15.8%. No new debt was incurred in FY16.

<b>Columbia County's Outstanding Debt</b>	<b>FY2016</b>	<b>FY2015</b>	<b>Total Change</b>	<b>%age change</b>
General Obligation Bonds Refunded 2006, prem & def charges	2,135,000	3,135,000	(1,000,000)	-31.9%
Limited Tax Bond - PERS UAL Bond	7,119,369	7,308,605	(189,236)	-2.6%
Road Improvement Loan - Rainier	211,181	229,223	(18,042)	-7.9%
Long Term Notes-OECDD-business type activity	2,753,581	3,366,911	(613,330)	-18.2%
Note-City of St Helens, Transitional Housing	59,885	64,660	(4,775)	-7.4%
Note - Energy Efficiency Courthouse	389,554	459,145	(69,591)	-15.2%
Compensated Absences	1,387,162	1,296,374	90,788	7.0%
Net OPEB obligation	755,696	648,723	106,973	16.5%
Port Westward SPWF Loan	2,543,021	4,055,767	(1,512,746)	-37.3%
Leases Payable	83,172	143,680	(60,508)	-42.1%
<b>Total</b>	<b>17,437,622</b>	<b>20,708,088</b>	<b>(3,270,466)</b>	<b>-15.8%</b>

The County received news in February 2016 that Moody's Investor Service performed an update for the jurisdiction. The rating of Aa3 was affirmed, remaining the same as it was in the prior review of October 2014.

Further information on the County's long-term debt is found in the Notes to the Financial Statements on pages 49 – 52.

### **Key Economic Factors and Budget Information for the Future**

The most significant positive for the future is the November 2016 renewal by county voters of the Jail Operations levy for four years. FY17 is the final year of the current three-year local option levy; the new funding commitment will provide stable revenues and service delivery as the jail until FY21.

**Budget Information** The County remains cautious, though optimistic, about cost trends for FY17 and beyond: for the first time since FY09, the County will not budget furloughs for any staff.


Looking beyond the FY17 budget year, staff costs will grow with retirement as a significant personnel cost driver. Rate corrections to accommodate the Oregon Supreme Court's Moro decision and lower than projected investment returns in 2015 translates into a retirement rate environment for the FY18/FY19 and FY20/FY21 rate cycles that is anticipated will be challenging to manage.

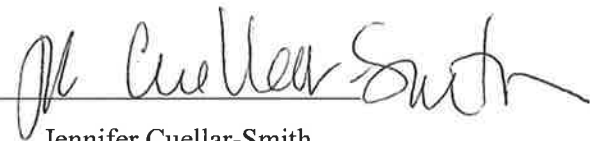
**Management's Discussion and Analysis Continued**

One bright spot for County tax payers is in the offing for FY18: this will be the final year of the Justice Facility bond levy. From an organizational point of view, this has been a neutral budget issue as the ballot measure and Oregon law allows the jurisdiction to levy the amount of tax needed each year to make the debt service payment for that capital project.

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.

**Request 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.

Signature:   
Earl Fisher  
Commissioner, Columbia County

Signature:   
Jennifer Cuellar-Smith  
Treasurer and Finance Director

**COLUMBIA COUNTY, OREGON****STATEMENT OF NET POSITION****June 30, 2016**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 13,430,401	\$ 1,263,852	\$ 14,694,253
Receivables:			
Accounts receivable	1,789,557	166,184	1,955,741
Property taxes receivable	789,585	-	789,585
Due from other governments	-	-	-
Prepays	83,118	-	83,118
Inventories	126,767	-	126,767
Total current assets	<u>16,219,428</u>	<u>1,430,036</u>	<u>17,649,464</u>
Noncurrent assets:			
Proportionate share of net pension asset	-	-	-
Capital Assets:			
Nondepreciable	6,279,608	637,483	6,917,091
Depreciable, net	36,566,253	3,475,188	40,041,441
Total noncurrent assets	<u>42,845,861</u>	<u>4,112,671</u>	<u>46,958,532</u>
Total Assets	<u>59,065,289</u>	<u>5,542,707</u>	<u>64,607,996</u>
DEFERRED OUTFLOWS OF RESOURCES			
Contributions After Pension Measurement Date	<u>1,000,885</u>	<u>7,449</u>	<u>1,008,334</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable and payroll liabilities	1,051,074	101,433	1,152,507
Interest payable	84,150	59,652	143,802
Unearned Revenue	-	-	-
Deposits	-	-	-
Total current liabilities	<u>1,135,224</u>	<u>161,085</u>	<u>1,296,309</u>
Noncurrent liabilities:			
Accrued compensated absences	1,387,162	-	1,387,162
Net OPEB obligation	755,696	-	755,696
Current portion of long-term obligations	2,048,737	221,400	2,270,137
Noncurrent portion of long-term obligations	10,409,237	2,532,181	12,941,418
Proportionate share of net pension liability	4,814,830	35,835	4,850,665
Current portion of capital leases	57,458	-	57,458
Noncurrent portion of capital leases	25,714	-	25,714
Total noncurrent liabilities	<u>19,498,834</u>	<u>2,789,416</u>	<u>22,288,250</u>
Total Liabilities	<u>20,634,058</u>	<u>2,950,501</u>	<u>23,584,559</u>
DEFERRED INFLOWS OF RESOURCES			
Net Pension Related Deferred Inflows	<u>1,487,999</u>	<u>11,075</u>	<u>1,499,074</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	37,507,256	1,359,090	38,866,346
Restricted for Debt Service	83,985	-	83,985
Restricted for System Development	749,178	-	749,178
Restricted special purposes: grant, contract, fund policy, ORS	9,400,548	300,000	9,700,548
Unrestricted	<u>(9,796,851)</u>	<u>929,490</u>	<u>(8,867,361)</u>
Total Net Position	<u>\$ 37,944,116</u>	<u>\$ 2,588,580</u>	<u>\$ 40,532,696</u>

The accompanying notes are an integral part of this statement.

**COLUMBIA COUNTY, OREGON**

**STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2016**

	<b>Program Revenues</b>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b><u>Functions/Programs</u></b>				
<b>Governmental Activities</b>				
General government	\$ 8,074,730	\$ 3,240,369	\$ 961,585	\$ -
Roads and bridges	6,488,377	440,643	3,657,680	234,185
Public safety	12,281,630	3,367,883	2,455,501	(29,247)
Health and welfare	374,843	44,865	46,470	-
Culture and recreation	1,521,110	697,270	255,491	16,525
Economic development	2,224,564	504,893	1,093,846	181,716
Interest on long-term debt	1,942,940	-	-	-
<b>Total governmental activities</b>	<b>32,908,193</b>	<b>8,295,923</b>	<b>8,470,573</b>	<b>403,179</b>
<b>Business- Type Activities</b>				
Transfer station	2,235,458	2,829,041	-	-
	<u>2,235,458</u>	<u>2,829,041</u>	<u>-</u>	<u>-</u>
<b>Total Primary Government</b>	<b>\$ 35,143,651</b>	<b>\$ 11,124,964</b>	<b>\$ 8,470,573</b>	<b>\$ 403,179</b>

**General Revenues**

Property taxes  
Payments in lieu of taxes  
Public service tax collected by State  
Franchise fees  
Mineral royalties and timber  
Interest and investment earnings  
Gain (loss) on disposal of assets  
Miscellaneous income (expense)

**Total General Revenues**

Transfers

**Extraordinary Items**

Insurance recovery

**Change in Net Position**

**Net Position - beginning of year**

**PRIOR PERIOD ADJUSTMENT (NOTE 14)**

**Net Position - end of year**

The accompanying notes are an integral part of this statement.

**Net Revenue (Expenses) and  
Changes in Net Position**

Governmental Activities	Business-Type Activities	Total
\$ (3,872,776)	\$ -	\$ (3,872,776)
(2,155,869)	-	(2,155,869)
(6,487,493)	-	(6,487,493)
(283,508)	-	(283,508)
(551,824)	-	(551,824)
(444,109)	-	(444,109)
(1,942,940)	-	(1,942,940)
<u>(15,738,518)</u>	<u>-</u>	<u>(15,738,518)</u>
-	593,583	593,583
-	593,583	593,583
<u>(15,738,518)</u>	<u>593,583</u>	<u>(15,144,935)</u>
12,512,709	-	12,512,709
30,633	-	30,633
448,100	-	448,100
111,086	-	111,086
1,085,573	-	1,085,573
93,958	7,547	101,505
2	-	2
15,199	-	15,199
<u>14,297,260</u>	<u>7,547</u>	<u>14,304,807</u>
47,295	(47,295)	-
<u>543,139</u>	<u>-</u>	<u>543,139</u>
(850,824)	553,835	(296,989)
<u>38,304,040</u>	<u>2,034,745</u>	<u>40,338,785</u>
490,900	-	490,900
<u>\$ 37,944,116</u>	<u>\$ 2,588,580</u>	<u>\$ 40,532,696</u>

The accompanying notes are an integral part of this statement.

**COLUMBIA COUNTY, OREGON**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2016**

	GENERAL FUND	JAIL OPERATIONS FUND	ROAD FUND	OTHER GOVERNMENTAL	TOTAL
<b>ASSETS:</b>					
Cash and cash equivalents	\$ 4,925,356	\$ 2,163,859	\$ 733,077	\$ 5,608,109	\$ 13,430,401
Receivables		-			
Accounts receivable	108,313	-	2,142	647,134	757,589
Property taxes receivable	409,007	126,096	-	254,482	789,585
Due from other governments	265,578	208,964	322,384	235,042	1,031,968
Special assessments receivable	-	-	-	-	-
Due From other Funds	-	-	-	-	-
Prepays	36,215	4,419	420	42,064	83,118
Due from agency funds	-	-	-	-	-
Inventories	-	-	126,767	-	126,767
Total assets	<u>\$ 5,744,469</u>	<u>\$ 2,503,338</u>	<u>\$ 1,184,790</u>	<u>\$ 6,786,831</u>	<u>\$ 16,219,428</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:</b>					
Liabilities:					
Accounts payable	\$ 208,514	\$ 129,875	\$ 106,636	\$ 307,492	\$ 752,517
Other liabilities	268,877	-	20,000	9,680	298,557
Deposits and bail	-	-	-	-	-
Total liabilities	<u>477,391</u>	<u>129,875</u>	<u>126,636</u>	<u>317,172</u>	<u>1,051,074</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	409,007	126,096	-	254,482	789,585
Total deferred inflows of resources	<u>409,007</u>	<u>126,096</u>	<u>-</u>	<u>254,482</u>	<u>789,585</u>
Fund balances:					
Nonspendable	36,215	4,419	127,187	42,064	209,885
Restricted	701,859	2,242,948	930,967	5,087,425	8,963,199
Committed	167,423	-	-	-	167,423
Assigned	17,400	-	-	1,085,688	1,103,088
Unassigned	3,935,174	-	-	-	3,935,174
Total fund balances	<u>4,858,071</u>	<u>2,247,367</u>	<u>1,058,154</u>	<u>6,215,177</u>	<u>14,378,769</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,744,469</u>	<u>\$ 2,503,338</u>	<u>\$ 1,184,790</u>	<u>\$ 6,786,831</u>	<u>\$ 16,219,428</u>

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, 2016**

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

Fund Balances-Governmental Funds \$ 14,378,769

The net pension asset (liability) is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.

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	(1,487,999)	
Deferred Outflows	1,000,885	
Net Pension Related Deferrals	(487,115)	(487,115)

The Net Pension Asset (Liability) is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.

Pension Liability		(4,814,830)
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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	\$ 287,247,711	
Less Accumulated Depreciation	(244,401,850)	
	42,845,861	42,845,861

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	\$ (1,387,162)	
Interest Payable	(84,150)	
Bonds Payable	(9,254,369)	
Leases Payable	(83,172)	
Notes Payable	(3,203,605)	
	(14,012,458)	(14,012,458)

The net OPEB obligation is not reported as a liability in the governmental funds.		(755,696)
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Deferred Revenue represents amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds.		789,585
		789,585

Total Net Position		\$ 37,944,116
		37,944,116

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, 2016**

	GENERAL FUND	JAIL OPERATIONS FUND	ROAD FUND	OTHER GOVERNMENTAL	TOTAL
<b>REVENUES</b>					
Property tax collected by County	\$ 6,115,817	\$ 2,451,721	\$ -	\$ 3,908,542	\$ 12,476,080
Public service tax collected by State	491,517	-	3,657,680	331,322	4,480,519
Intergovernmental grants	1,566,325	108,025	234,185	2,516,114	4,424,649
Special payment from component units	2,103,729	-	26,558	5,149	2,135,436
Licenses and permits	1,252,677	-	309,557	614,886	2,177,120
Charges for services	368,950	809	40,304	871,121	1,281,184
Fines, fees and forfeitures	425,298	1,845,862	-	2,478,395	4,749,555
Franchise fees	111,086	-	-	-	111,086
Interest on investments	30,028	13,200	4,863	38,215	86,306
Mineral royalties & timber revenue	775,751	-	-	812,366	1,588,117
Payments in lieu of taxes	30,633	-	-	-	30,633
Miscellaneous	23,231	-	2,530	4,297	30,058
<b>Total revenues</b>	<b>13,295,042</b>	<b>4,419,617</b>	<b>4,275,677</b>	<b>11,580,407</b>	<b>33,570,743</b>
<b>EXPENDITURES</b>					
Current:					
General government	5,339,270	-	-	1,360,474	6,699,744
Roads and bridges	-	-	4,280,757	-	4,280,757
Public safety	4,342,211	4,252,104	-	1,242,698	9,837,013
Health and welfare	190,040	-	-	175,793	365,833
Culture and recreation	-	-	-	1,311,833	1,311,833
Economic development	193,613	-	-	1,493,430	1,687,043
Special payments	-	-	-	2,135,436	2,135,436
Capital outlay	610,733	733,352	390,598	234,930	1,969,613
Debt service	2,912,618	-	-	1,890,222	4,802,840
<b>Total expenditures</b>	<b>13,588,485</b>	<b>4,985,456</b>	<b>4,671,355</b>	<b>9,844,816</b>	<b>33,090,112</b>
Excess of Revenues Over (Under) Expenditures	(293,443)	(565,839)	(395,678)	1,735,591	480,631
<b>Other Financing Sources, (Uses)</b>					
Insurance Recovery	-	-	-	-	-
Sale of Assets	-	-	-	-	-
Transfer in from Business-Type Fund	47,295	-	-	-	47,295
Transfer Out to Business-Type Fund	-	-	-	-	-
Transfers In	3,390,254	1,353,679	158,585	1,191,590	6,094,108
Transfers Out	(3,130,303)	(460,025)	(956,215)	(1,547,564)	(6,094,107)
<b>Total Other Financing Sources, (Uses)</b>	<b>307,246</b>	<b>893,654</b>	<b>(797,630)</b>	<b>(355,974)</b>	<b>47,296</b>
<b>Extraordinary Item</b>					
Insurance Proceeds	100,873	-	-	442,266	543,139
<b>Net Change in Fund Balance</b>	<b>114,676</b>	<b>327,815</b>	<b>(1,193,308)</b>	<b>1,821,883</b>	<b>1,071,066</b>
<b>FUND BALANCE - BEGINNING</b>	<b>4,743,395</b>	<b>1,919,552</b>	<b>2,251,462</b>	<b>4,393,294</b>	<b>13,307,703</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 4,858,071</b>	<b>\$ 2,247,367</b>	<b>\$ 1,058,154</b>	<b>\$ 6,215,177</b>	<b>\$ 14,378,769</b>

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, 2016**

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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	\$	1,071,066
<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>		
<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	\$	1,834,842
Gain/loss on disposal of assets		(2)
Less current year depreciation		<u>(2,544,039)</u>
		(709,199)
<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>		
		(106,973)
<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		36,629
<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	(90,788)	
Change in Interest Payable (see note 15)	23,384	
New Debt Issuance	-	
Change in Bonds Payable	1,189,236	
Change in Notes Payable	1,605,155	
Change in Leases Payable	<u>60,509</u>	
		2,787,496
<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>		
		(3,929,843)
Change in Net Position	<u>\$</u>	<u>(850,824)</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, 2016**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES</b>				
Property tax collected by County	\$ 6,010,740	\$ 6,010,740	\$ 6,115,817	\$ 105,077
Public service tax collected by State	457,000	457,000	491,517	34,517
Intergovernmental grants	1,689,642	1,815,142	1,566,325	(248,817)
Special payment from component units	2,195,889	2,195,889	2,103,729	(92,160)
Licenses and permits	107,270	196,200	1,252,677	1,056,477
Charges for services	207,604	190,104	368,950	178,846
Fines, fees and forfeitures	1,442,452	1,428,622	425,298	(1,003,324)
Franchise fees	104,000	104,000	111,086	7,086
Interest on investments	23,600	23,000	30,028	7,028
Mineral royalties & timber revenue	293,700	358,700	775,751	417,051
Payments in lieu of taxes	26,000	26,000	30,633	4,633
Miscellaneous	6,500	3,000	23,231	20,231
	<u>12,564,397</u>	<u>12,808,397</u>	<u>13,295,042</u>	<u>486,645</u>
<b>EXPENDITURES</b>				
General government	5,692,190	5,896,290	5,339,270	557,020
Public safety	4,575,979	4,725,979	4,342,211	383,768
Health and welfare	176,504	201,004	190,040	10,964
Economic development	222,615	207,365	193,613	13,752
Capital outlay	940,384	1,079,034	610,733	468,301
Debt service	2,912,621	2,912,621	2,912,618	3
Special Payment to Component Unit	-	-	-	-
Contingency	410,228	203,228	-	203,228
Total expenditures	<u>14,930,521</u>	<u>15,225,521</u>	<u>13,588,485</u>	<u>1,637,036</u>
Excess of Revenues Over (Under) Expenditures	(2,366,124)	(2,417,124)	(293,443)	2,123,681
<b>Other Financing Sources (Uses)</b>				
Transfers In	3,467,987	3,467,987	3,437,549	(30,438)
Transfers Out	(3,084,216)	(3,183,266) (1)	(3,130,303)	52,963
Total Other Financing Sources (Uses)	<u>383,771</u>	<u>284,721</u>	<u>307,246</u>	<u>22,525</u>
<b>Extraordinary Item</b>				
Insurance Proceeds	-	-	100,873	100,873
Net Change in Fund Balance	(1,982,353)	(2,132,403)	114,676	2,247,079
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>3,482,352</u>	<u>3,632,402</u>	<u>4,743,395</u>	<u>1,110,993</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 1,499,999</u>	<u>\$ 1,499,999</u>	<u>\$ 4,858,071</u>	<u>\$ 3,358,072</u>

(1) Appropriation Level - Shown on page 91.

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, 2016**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES</b>				
Property tax collected by County	\$ 2,463,471	\$ 2,463,471	\$ 2,451,721	\$ (11,750)
Intergovernmental grants	30,000	60,000	108,025	48,025
Charges for services	-	-	809	809
Fines, fees and forfeitures	1,689,700	1,657,700	1,845,862	188,162
Interest on investments	2,300	2,300	13,200	10,900
	<u>4,185,471</u>	<u>4,183,471</u>	<u>4,419,617</u>	<u>236,146</u>
<b>EXPENDITURES</b>				
Personal services	2,955,373	2,799,061 (1)	2,595,182	203,879
Materials and services	1,675,766	1,676,266 (1)	1,656,922	19,344
Capital outlay	805,500	1,010,500 (1)	733,352	277,148
Contingency	754,785	754,785 (1)	-	754,785
	<u>6,191,424</u>	<u>6,240,612</u>	<u>4,985,456</u>	<u>1,255,156</u>
Excess of Revenues Over (Under) Expenditures	(2,005,953)	(2,057,141)	(565,839)	1,491,302
<b>Other Financing Sources (Uses)</b>				
Transfers in	1,355,506	1,387,506	1,353,679	(33,827)
Transfers out	(508,545)	(489,357) (1)	(460,025)	29,332
	<u>846,961</u>	<u>898,149</u>	<u>893,654</u>	<u>(4,495)</u>
Total Other Financing Sources (Uses)	<u>846,961</u>	<u>898,149</u>	<u>893,654</u>	<u>(4,495)</u>
Net Change in Fund Balance	(1,158,992)	(1,158,992)	327,815	1,486,807
<b>FUND BALANCE - BEGINNING</b>	<u>1,158,992</u>	<u>1,158,992</u>	<u>1,919,552</u>	<u>760,560</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,247,367</u>	<u>\$ 2,247,367</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, 2016**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES</b>				
Public service tax collected by State	\$ 4,050,000	\$ 4,050,000	\$ 3,657,680	\$ (392,320)
Intergovernmental grants	-	895,000	234,185	(660,815)
Special payment from component units	-	-	26,558	26,558
Licenses and permits	365,000	901,500	309,557	(591,943)
Charges for services	2,000	2,000	40,304	38,304
Interest on investments	4,500	4,500	4,863	363
Miscellaneous	1,000	1,000	2,530	1,530
Total revenue	<u>4,422,500</u>	<u>5,854,000</u>	<u>4,275,677</u>	<u>(1,578,323)</u>
<b>EXPENDITURES</b>				
Personal services	2,284,996	2,334,996 (1)	2,241,299	93,697
Materials and services	2,411,917	2,959,417 (1)	2,039,458	919,959
Capital outlay	282,000	527,000 (1)	390,598	136,402
Contingency	1,410,455	1,410,455 (1)	-	1,410,455
Total expenditures	<u>6,389,368</u>	<u>7,231,868</u>	<u>4,671,355</u>	<u>2,560,513</u>
Excess of Revenues Over (Under) Expenditures	(1,966,868)	(1,377,868)	(395,678)	982,190
<b>Other Financing Sources (Uses)</b>				
Transfers in	120,000	120,000	158,585	38,585
Transfers out	(381,586)	(970,586) (1)	(956,215)	14,371
Total Other Financing Sources (Uses)	<u>(261,586)</u>	<u>(850,586)</u>	<u>(797,630)</u>	<u>52,956</u>
Net Change in Fund Balance	(2,228,454)	(2,228,454)	(1,193,308)	1,035,146
<b>FUND BALANCE - BEGINNING</b>	<u>2,228,454</u>	<u>2,228,454</u>	<u>2,251,462</u>	<u>23,008</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,058,154</u>	<u>\$ 1,058,154</u>

(1) Appropriation Level

The accompanying notes are an integral part of this statement.

**COLUMBIA COUNTY, OREGON**

**STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
June 30, 2016**

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS
	TRANSFER STATION FUND
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,263,852
Accounts receivable, net	166,184
Total current assets	1,430,036
Nondepreciable capital assets	637,483
Capital assets, net	3,475,188
Total non-current assets	4,112,671
Total assets	5,542,707
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Net pension related deferred outflows	7,449
Total assets and deferred outflows	\$ 5,550,156
<b>LIABILITIES</b>	
Accounts payable	\$ 101,433
Interest payable	59,652
Proportionate share of net pension liability	35,835
Current portion of long-term obligations	221,400
Total current liabilities	418,320
Non current portion of long term liabilities	2,532,181
Total liabilities	2,950,501
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Net pension related deferred inflows	11,075
Net Position	
Net Investment in Capital Assets	1,359,090
Restricted for special purposes by fund policy (equipment replacement reserve)	300,000
Unrestricted	929,490
Total net position	2,588,580
Total liabilities, deferred inflows and net position	\$ 5,550,156

The accompanying notes are an integral part of this statement.

**COLUMBIA COUNTY, OREGON**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
For the Year Ended June 30, 2016**

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	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS
	TRANSFER STATION FUND
<b>OPERATING REVENUES</b>	
Tipping fees	\$ 2,787,041
Miscellaneous	42,000
Total operating revenues	<u>2,829,041</u>
<b>OPERATING EXPENSES</b>	
Payroll cost	127,178
Operating expenses	1,817,361
Depreciation	123,584
Total operating expenses	<u>2,068,123</u>
Income, (Loss) From Operations	760,918
<b>NON-OPERATING REVENUES (EXPENSES)</b>	
Interest income	7,547
Interest expense	(167,335)
Total non-operating Revenues	<u>(159,788)</u>
<b>CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	
Transfers Out	(47,295)
Transfers In	-
Total non-operating Revenues	<u>(47,295)</u>
Change in Net Position	553,835
Beginning Net Position	<u>2,034,745</u>
Ending Net Position	<u><u>\$ 2,588,580</u></u>

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, 2016**

	BUSINESS-TYPE ACTIVITIES- ENTERPRISE FUNDS
	TRANSFER STATION FUND
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from customers	\$ 2,883,880
Cash paid to suppliers and others	(1,792,075)
Interest paid on note payable	(37,960)
Cash paid to employees and others for salaries and benefits	(124,292)
	<u>929,553</u>
Net cash provided (used) by operating activities	<u>929,553</u>
<b>CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Transfers out	(47,295)
Net Cash Provided (Used) by Noncapital and Related Financing Activities	<u>(47,295)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Intergovernmental	-
Purchase of capital assets	-
Loan payments	(613,330)
Interest expense	(167,335)
Net cash provided (used) by capital and related financing activities	<u>(780,665)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest received	7,547
Net cash provided by investing activities	<u>7,547</u>
Net change in cash and cash equivalents	109,140
<b>CASH AND CASH EQUIVALENTS - BEGINNING</b>	<u>1,154,712</u>
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	<u>\$ 1,263,852</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (loss)	\$ 760,918
Adjustments to Reconcile Operating Income (loss) to net	
Depreciation/Amortization	123,584
(Increase), Decrease in Net Pension Related Items	32,345
(Increase), Decrease in Accounts Receivable	54,839
Increase, (Decrease) in Accounts Payable/Accrued Liabilities	(42,133)
(Increase), Decrease in Pension Related Deferrals	-
Net cash provided (used) by operating activities	<u>\$ 929,553</u>

The accompanying notes are an integral part of this statement.

**COLUMBIA COUNTY, OREGON**  
**FIDUCIARY FUNDS**  
**STATEMENT OF NET POSITION**  
**June 30, 2016**

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	<u>AGENCY FUNDS</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 927,864
Property tax receivable	4,296,575
Other assets	<u>41</u>
Total assets	<u>\$ 5,224,480</u>
 <b>LIABILITIES</b>	
Due to other governments	<u>\$ 5,224,480</u>
Total liabilities	<u>\$ 5,224,480</u>

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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(1) **Summary of Significant Accounting Policies**

A. Description of 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.

B. Government-Wide and Fund Financial Statements

Government-Wide Statements

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.

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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B. Government-Wide and Fund Financial Statements (continued)

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 expense derived from the implementation of GASB 68. 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 and Jail Operations 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 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.

Additionally, there are the following non-major funds:

Special Revenue Funds

*County Unmet Needs Fund*

This fund was established solely by donations from the public for the Columbia County victims of the flood of December 2007. It currently also includes all related grant funded recovery efforts as the Unmet Needs Committee makes recommendations to the Board of Commissioners regarding these activities as well. The Board of Commissioners has assumed supervisory responsibility for the actions of the board of the Unmet Needs Committee.

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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B. Government-Wide and Fund Financial Statements (continued)

Special Revenue Funds (continued)

*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.

*Children and Youth Services Fund*

This fund was established to account for the activities of the commission for children and families program for the County according to ORS 417.760. The fund receives its revenue from state programs and grants.

*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.

*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 Benefits 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.

*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.

*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.

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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B. Government-Wide and Fund Financial Statements (continued)

*County Park 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.

*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.

*Public Works Capital Fund*

This fund was updated in FY16. As before, it 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.

*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.

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

*Meadowview Service District 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 District 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, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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B. Government-Wide and Fund Financial Statements (continued)

*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.

DEBT SERVICE FUNDS

These funds are used to account for revenues and expenditures related to the servicing of general long-term debt.

*Jail Bond Fund*

This fund is used to accumulate tax revenue received from a special tax levy, which was approved by Columbia County's voters as ballot measure 5-49 on November 3, 1998. This bond levy is assessed to all County property owners. Monies received from this bond levy are used for the retirement of principal and interest on the Jail General Obligation Bond for the construction of the County Jail.

PROPRIETARY FUNDS

These 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. 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.

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 funds of the County are:

*Treasurer Fund*

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

C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe which transactions are recorded with the various financial statements. Basis of accounting refers to when transactions are recorded regardless of the measurement focus.

The government-wide financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.



COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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C. Measurement Focus and Basis of Accounting (continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and 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, long-term compensated absences are recorded only when payment is due.

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

A deferred revenue liability arises in the Governmental Funds Balance Sheet when potential revenue does not meet both the measurable and available criteria for recognition in the current period. This unavailable deferred revenue consists primarily of uncollected property taxes and assessments not deemed available to finance operations of the current period. In the government-wide Statement of Net Position, with a full accrual basis of accounting, revenue must be recognized as soon as it is earned regardless of its availability. Thus, the liability created on Governmental Fund Balance Sheet for unavailable deferred revenue is eliminated. Note that deferred revenues also arise outside the scope of measurement focus and bases of accounting, such as when the County receives resources before it has a legal claim to them. For instance, when grant monies are received prior to the incurrence of qualifying expenditures.

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.

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.

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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D. Cash, Cash Equivalents, and Investments

Cash and cash equivalents

The cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

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 up on 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.

E. Receivables

Receivables are recorded on the combined balance sheet in accordance with the policies enumerated in paragraph C above. Management believes that any uncollectible accounts included in the receivable balances are not significant, and therefore no provision for uncollectible accounts has been made.

F. Supply Inventories and Prepaids

Inventories are valued at cost using first-in/first-out (FIFO) method. Since the consumption method is used, costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased. Prepaid services are accounted for in the same manner.

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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G. Capital Assets and Depreciation

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:

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

H. 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 government has one item that qualifies as a deferred inflow: pension-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 two sources: property taxes and special assessments. 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 plan include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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I. 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.

J. Long-Term Debt

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.

K. Compensated Absences

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, children and family services fund, corner preservation fund, inmate benefit fund, 4H extension service 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.

L. 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. GASB Statements 68 and 71 have been implemented as of July 1, 2014.

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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M. 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.

N. 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.

O. Use of Restricted Resources

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.

P. 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.

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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P. Fund Balance (continued)

- 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.
- 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.

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.

**(2) Stewardship, Compliance, and Accountability**

A. Budget Requirements, Compliance, and Accountability

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.

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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**(2) Stewardship, Compliance, and Accountability (Continued)**

The County adopted resolutions for appropriation transfers which adjusted the fiscal year 2015-2016 original budget.

Expenditures of the various funds were within authorized appropriations, except in the following funds: Fair Board fund program by \$20,934, County Park Fund program by \$989, and Transfer Station fund program by \$17,311.

There are no differences, other than those noted in the section above, between the budgetary basis and GAAP basis of accounting.

**(3) Cash and Cash Equivalents**

Cash management policies are governed by state statutes. A cash pool is maintained that is available for use by all funds. Each fund type's portion of this pool is reported on the combined balance sheet as Cash and Cash Equivalents. Cash and Investments (recorded at cost) consisted of:

Deposits with Financial Institutions:

Cash on hand	\$ 3,118
Deposits with financial institutions	1,748,854
Investments	<u>13,870,104</u>
Total Cash and Investments	<u><u>\$ 15,622,076</u></u>
Government-wide Financial Statements	\$ 14,694,253
Fiduciary Funds Financial Statements	<u>927,823</u>
Total Cash and Investments	<u><u>\$ 15,622,076</u></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.

Credit Risk – In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. Bank deposits at June 30, 2016 were \$2,296,458, of which only \$250,000 are covered by FDIC as they are in government agency, no interest-bearing accounts; however, state law requires depository banks to collateralize local government deposits 100%. The rest were held at an approved depository as identified by Oregon State Treasury within the depository limits established.

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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**(3) Cash and Cash Equivalents (continued)**

INVESTMENTS - State statutes authorize investment primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers and the State Treasurer's Investment Pool, among others. Investments are valued at fair value as required by GASB 31 & 72. At June 30, 2016, fair value in the State Treasurer's Local Governmental Investment Pool approximates the value of the pool shares at June 30, 2016.

As of June 30, 2016, the following investments and maturities are reported:

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-17	18-59
State Treasurer's Investment Pool	\$ 13,870,104	\$ 13,870,104	\$ -	\$ -
Total	\$ 13,870,104	\$ 13,870,104	\$ -	\$ -

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 appears to be in compliance with all portfolio guidelines at June 30, 2016. 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. As of June 30, 2016, the fair value of the position in the LGIP is 100.6% of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized.

A. Interest Rate Risk

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. There are no investments that have a maturity date beyond three months.

B. Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the value of the investment will not be able to be recovered by collateral securities that are in the possession of an outside party. The County has no investments subject to this risk. There is no formal investment policy for investment custodial credit risk.



COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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**(3) Cash and Cash Equivalents (continued)**

C. Concentration of Credit Risk

To avoid incurring unreasonable risks inherent to over-investing in specific instruments or in individual financial institutions, the LGIP investment policy sets maximum limits on the percentage of the portfolio that can be invested in any one type of security. At June 30, 2016, there was compliance with all percentage restrictions. Amounts in the State Treasurer’s Local Government Investment Pool are not required by law to be collateralized.

**(4) Property Taxes**

Columbia County makes assessments of property value, and levies and collects the taxes for the County and all other taxing districts 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.

**(5) 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, 2016, are as follows:

	Transfers In	Transfers Out
General Fund	\$ 3,437,549	\$ 3,130,303
Jail Operations	1,353,679	460,025
Road Fund	158,585	956,215
Non-major Governmental Fund	1,191,589	1,547,564
Proprietary Fund	-	47,295
Total All Funds	<u>\$ 6,141,402</u>	<u>\$ 6,141,402</u>

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

**(6) Capital Assets**

Capital asset activity for governmental activities for the year ended June 30, 2016 is as follows:

	Beginning Balance	Adjustments	Increases	Decreases	Ending Balance
Non-depreciable:					
Land	\$ 5,996,632	\$ -	\$ -	\$ (218,700)	\$ 5,777,932
4-H Land	218,700	-	-	218,700	437,400
Construction in Progress	84,808	-	-	(20,532)	64,276
Non-depreciable capital assets	<u>6,300,140</u>	<u>-</u>	<u>-</u>	<u>(20,532)</u>	<u>6,279,608</u>
Depreciable:					
Buildings & Improvements	24,959,815	(30,225)	559,512	-	25,489,102
4-H Buildings & Improvements	362,882	-	-	-	362,882
4-H Equipment	8,663	-	-	-	8,663
Infrastructure	245,178,576	(32,581)	268,685	-	245,414,680
Equipment	8,838,216	62,805	1,027,178	(235,423)	9,692,776
Depreciable Capital Assets	<u>279,348,152</u>	<u>(1)</u>	<u>1,855,375</u>	<u>(235,423)</u>	<u>280,968,103</u>
Accumulated Depreciation:					
Buildings & Improvements	(9,965,778)	30,225	(558,216)	-	(10,493,769)
4-H Buildings & Improvements	(95,652)	-	(9,574)	-	(105,226)
4-H Equipment	(8,665)	-	-	2	(8,663)
Infrastructure	(224,292,618)	5,042	(1,535,925)	-	(225,823,501)
Equipment	(7,730,523)	(35,267)	(440,324)	235,423	(7,970,691)
Total Accumulated Depreciation	<u>(242,093,236)</u>	<u>-</u>	<u>(2,544,039)</u>	<u>235,425</u>	<u>(244,401,850)</u>
Net Depreciable Capital Assets	<u>37,254,916</u>	<u>(1)</u>	<u>(688,664)</u>	<u>2</u>	<u>36,566,253</u>
Net Capital Assets	<u>\$ 43,555,056</u>	<u>\$ (1)</u>	<u>\$ (688,664)</u>	<u>\$ (20,530)</u>	<u>\$ 42,845,861</u>

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

General Government	\$ 130,359
Highway and Street	1,559,350
Public Safety	539,417
Culture and Recreation	134,116
Health and Welfare	-
Economic Development	180,797
Total Governmental Activities Depreciation	<u>\$ 2,544,039</u>

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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**(6) Capital Assets (continued)**

Capital asset activity for business-type activities for the year ended June 30, 2016 is as follows:

	Beginning Balance	Adjustments	Increases	Decreases	Ending Balance
Non-depreciable:					
Land	\$ 637,483	\$ -	\$ -	\$ -	\$ 637,483
Non-depreciable capital assets	637,483	-	-	-	637,483
Depreciable:					
Buildings & Improvements	4,803,279	(1)	-	-	4,803,278
Equipment	160,850	-	-	-	160,850
Depreciable Capital Assets	4,964,129	(1)	-	-	4,964,128
Accumulated Depreciation:					
Buildings & Improvements	(1,214,263)	-	(119,849)	-	(1,334,112)
Equipment	(151,093)	-	(3,735)	-	(154,828)
Total Accumulated Depreciation	(1,365,356)	-	(123,584)	-	(1,488,940)
Net Depreciable Capital Assets	3,598,773	(1)	(123,584)	-	3,475,188
Net Capital Assets	\$ 4,236,256	\$ (1)	\$ (123,584)	\$ -	\$ 4,112,671

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

**(7) Long-term Debt**

**Governmental Activities**

A. Changes in long-term liabilities

Long-term liability activity of the governmental activities for the year ended June 30, 2016 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds Payable	\$ 10,443,605	\$ -	\$ (1,189,236)	\$ 9,254,369	\$ 1,259,058
Notes Payable	4,808,760	-	(1,605,119)	3,203,641	789,679
Total	15,252,365	-	(2,794,355)	12,458,010	2,048,737
Leases Payable	143,680	5,000	(65,508)	83,172	57,458
Accrued Compensated Absences	1,296,374	962,999	(872,211)	1,387,162	136,007
Net OPEB obligation	648,723	106,973	-	755,696	-
Total Debt	\$ 17,341,142	\$ 1,074,972	\$ (3,732,074)	\$ 14,684,040	\$ 2,242,202

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 after April 20, 2014. The project is expected to substantially reduce the electric and gas utility needs and cost in the Courthouse.

\$ 389,554

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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C. Notes Payable (continued)

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. \$ 59,885

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. 211,181

Since April 27, 2004, the County has received proceeds in the amount of \$5,894,818 from the Oregon Economic Development Special Public Works Fund (SPWF) on a note for road construction to be repaid from tax increment financing. The amount due has increased because of near-term zero dollar debt payments has added capitalization of interest cost. 2,543,021

Total notes payable \$ 3,203,641

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

Year Ending June 30	Principal	Interest	Total Payment
2017	\$ 775,673	\$ 122,296	\$ 897,969
2018	780,604	116,541	897,145
2019	517,821	78,498	596,319
2020	546,890	53,604	600,494
2021	440,630	26,833	467,463
2022-2026	138,600	18,930	157,530
2027-2030	3,423	51	3,474
Total	<u>\$ 3,203,641</u>	<u>\$ 416,753</u>	<u>\$ 3,620,394</u>

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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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).

7,119,369

On November 30, 2006, Columbia County advance refunded a portion of the 1999 General Obligation Bonds. General Obligation Refunding Bonds, Series 2006 were issued in the amount of \$8,365,000 with interest rate varying from 4.0 to 4.25%. Interest rates are set at different levels throughout the life of the bond. Interest is payable on June 1 and December 1 of each year until maturity. These resources were used to purchase U.S. government securities that were placed in irrevocable trust for the purpose of generating resources for all future debt services payments on 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.

2,135,000

Total Bonds Payable

\$9,254,369

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

Year Ending June 30	Principal	Interest	Total Payment
2017	\$ 1,259,058	\$ 627,204	\$ 1,886,262
2018	1,325,441	595,789	1,921,229
2019	262,245	567,367	829,612
2020	312,625	552,755	865,380
2021	540,000	367,536	907,536
2022-2026	3,940,000	1,255,741	5,195,741
2027-2030	1,615,000	130,438	1,745,438
Total	<u>\$ 9,254,369</u>	<u>\$ 4,096,828</u>	<u>\$ 13,351,198</u>

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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E. Leases

At the end of fiscal year 2015-2016 capital leases had the following balance:

Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
\$ 143,681	\$ 5,000	\$ (65,509)	\$ 83,172	\$ 57,458

Principal lease payments due total \$57,458 in 2016-17, and \$25,714 in 2017-18.

**Business-type Activities**

A. Changes in long-term liabilities

Long-term liability activity for the year ended June 30, 2016, was as follows:

Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
\$ 3,366,911	-	\$ (613,330)	\$ 2,753,581	\$ 221,400

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 are due for the next 25 years. 2,753,581

Total note payable \$ 2,753,581

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

Year Ending June 30	Principal	Interest	Total Payment
2017	\$ 221,400	\$ 102,260	\$ 323,660
2018	197,811	125,849	323,660
2019	207,642	116,018	323,660
2020	217,962	105,698	323,660
2021	228,794	94,866	323,660
2022-2026	1,326,270	292,030	1,618,300
2027-2031	353,702	19,946	373,648
Total	<u>\$ 2,753,581</u>	<u>\$ 856,667</u>	<u>\$ 3,610,248</u>

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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**(8) 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:

[http://www.oregon.gov/pers/Pages/section/financial\\_reports/financials.aspx](http://www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx).

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.
  - 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 on 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 a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.
- 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.



**(8) Pension Plan (continued)**

- 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.
- 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.
- iv. **Benefit Changes After Retirement.** Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

**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, 2013 actuarial valuation, which became effective July 1, 2015. 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, 2016 were \$746,762, excluding amounts to fund employer specific liabilities.

**Pension Asset or Liability** - At June 30, 2016, the County reported a net pension liability of \$4,850,665 for its proportionate share of the net pension asset. The pension asset was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2013 rolled forward to that date. 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. At December 31, 2013, the County's proportion was 0.08 percent.

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

**(8) Pension Plan (continued)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 261,572	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on plan investments	-	1,016,809
Changes in proportionate share	-	166,540
Changes in proportion and differences between County contributions and proportionate share of contributions	-	315,725
County contributions subsequent to measuring date	746,762	-
	<u>\$ 1,008,334</u>	<u>\$ 1,499,074</u>
Deferred outflow (inflow) of resources	<u>\$ 1,008,334</u>	<u>\$ 1,499,074</u>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2017	\$ (541,441)
2018	(541,441)
2019	(541,441)
2020	395,851
2021	(9,030)
Total	<u>\$ (1,237,502)</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016. Oregon PERS produces an independently audited CAFR which can be found at:

[http://www.oregon.gov/pers/Pages/section/financial\\_reports/financial.aspx](http://www.oregon.gov/pers/Pages/section/financial_reports/financial.aspx).

**Actuarial Valuations** – The employer contribution rates effective July 1, 2015 through June 30, 2017, 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.

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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**(8) Pension Plan (continued)**

**Actuarial Methods and Assumptions:**

Valuation date	December 31, 2013 rolled forward to June 30, 2015
Experience Study Report	2014, Published September 2015
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	2.75 percent
Investment rate of return	7.75 percent
Projected salary increase	3.75 percent overall payroll growth; salaries for individuals are assumed to grow at 3.75 percent plus assumed rates of merit/longevity increases based on service. For COLA, a blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with Moro decision, blend based on service.
Mortality	Healthy retirees and beneficiaries: RP-2000 Sex-distinct, generational per Scale AA, with collar adjustments and set-backs as described in the valuation. Active members: Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation. Disabled retirees: Mortality rates are a percentage (65% for males and 90% for females) of the RP-2000 static combined disabled mortality sex-distinct table.

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 2014 Experience Study which is reviewed for the four-year period ending December 31, 2013.

**Discount Rate** – The discount rate used to measure the total pension liability was 7.75 percent 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 7.75 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 (6.75 percent) or 1-percentage-point higher (8.75 percent) than the current rate.

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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**(8) Pension Plan (continued)**

	(6.75%)	(7.75%)	(8.75%)
County's proportionate share of the net pension liability	\$ 11,706,899	\$ 4,850,665	\$ (927,339)

Since the December 31, 2013 actuarial valuation, the system-wide actuarial accrued liability has increased primarily due to the Moro decision and assumption changes, along with interest on the liability as current active members get closer to retirement. The Oregon Supreme Court decision in Moro v. State of Oregon, issued on April 30, 2015, reversed a significant portion of the reductions the 2013 Oregon Legislature made to future system Cost of Living Adjustments (COLA) through Senate Bills 822 and 861. This reversal increased the benefits projected to be paid by Employers compared to those developed in the prior actuarial valuation, and consequently increased plan liabilities. The employers' projected long-term contribution effort has been adjusted for the estimated impact of the Moro Decision. In accordance with statute, a biennial review of actuarial methods and assumptions was completed in 2015 to be used for the December 31, 2014 actuarial valuation. After completion of this review and subsequent to the measurement date, the PERS Board adopted several assumption changes, including lowering the investment return assumption to 7.50%, which will be effective January 1, 2016 and will be included in the next update.

A deferred compensation plan is available to employees wherein they may execute an individual agreement with the County for amounts earned by them to not be paid until a future date when certain circumstances are met. These circumstances are: termination by reason of death, disability, resignation, or retirement. Payment to the employee will be made over a period not to exceed 15 years. The deferred compensation plan is one which is authorized under IRC Section 457 and has been approved in its specifics by a private ruling from the Internal Revenue Service. The assets of the plan are held by the administrator for the sole benefit of the plan participants and are not considered assets or liabilities of the County.

**Individual Account Program** - In the 2003 legislative session, the Oregon Legislative Assembly created a successor plan for OPERS. The Oregon Public Service Retirement Plan (OPSRP) is effective for all new employees hired on or after August 29, 2003, and applies to any inactive OPERS members who return to employment following a six month or greater break in service. The new plan consists of the defined benefit pension plans and a defined contribution pension plan (the Individual Account Program or IAP). Beginning January 1, 2004, all OPERS member contributions go into the IAP portion of OPSRP. OPERS' members retain their existing OPERS accounts, but any future member contributions are deposited into the member's IAP, not the member's OPERS account. Those employees who had established an OPERS membership prior to the creation of OPSRP will be members of both the OPERS and OPSRP system as long as they remain in covered employment. Members of OPERS and OPSRP are required to contribute six percent of their salary covered under the plan which is invested in the IAP. The County makes this contribution on behalf of its employees.

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.

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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**(9) Other Post Employment Benefits**

The County implemented Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions* in fiscal year ended June 30, 2012. Other postemployment benefits, OPEB, include postemployment healthcare and other forms of postemployment benefits that are provided separately from the pension plan. This Statement establishes standards for the measurement, recognition, and display of OPEB expenditures and related liabilities, note disclosures, and if applicable, required supplementary information (RSI) in the financial reports.

Post Employment Health Insurance Subsidy

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 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.

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 Pension Cost and Net Pension Obligation - The annual other postemployment benefit cost is calculated based on the annual required contribution of the employer (ARC), and amount actuarially determined in accordance within the parameter of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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**(9) Other Post Employment Benefits (Continued)**

The following table shows the components of the net pension obligation (NPO) at the end of the year:

	2014	2015	2016
Annual required contribution (ARC)	\$ 218,221	\$ 223,334	\$ 137,594
Interest on net pension obligation	22,705	24,693	26,768
Adjustment to annual required contribution	(78,003)	(84,832)	(91,960)
Annual pension cost	162,923	163,195	72,402
Estimated implicit benefit payments	(106,131)	(103,917)	(81,499)
Increase in net pension obligation (NPO)	56,792	59,278	(9,097)
NPO (Asset) at beginning of year	648,723	705,515	764,793
NPO (Asset) at end of year	<u>\$ 705,515</u>	<u>\$ 764,793</u>	<u>\$ 755,696</u>

The following table shows historical Annual OPEB cost and net OPEB obligation.

Fiscal Year	Annual OPEB cost	Percentage of annual OPEB cost contributed	Net OPEB Obligation
2016	\$ 72,402	113.0%	\$ 755,696
2015	\$ 163,195	64.0%	\$ 764,793
2014	\$ 162,923	65.0%	\$ 705,515

Actuarial Methods and Assumptions – The annual required contribution (ARC) for the current year was determined as part of the August 1, 2014 actuarial valuation using the projected unit credit cost method. The objective of this method is to fund each participant’s benefits under the plans as they accrue. The unfunded accrued liability is amortized over an open period of 15 years as a percentage of payroll. The actuarial assumptions included (a) a rate of return on investment of present and future assets of 3.50% compounded annually and a payroll growth rate of 3.50%, (b) a 40% assumption of participants who elect self-pay retiree medical coverage and 35% for women and 70% for men assumption of participants who elect coverage at retirement who also elect spouse coverage until the spouse reaches age 65; (c) health care trend costs were revised to use a model circulated by the Society of Actuaries. Inflation rate assumption is 2.75%. The demographic assumptions regarding retirement, mortality, and turnover are based on Oregon PERS valuation assumptions as of December 31, 2013.

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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**(9) Other Post Employment Benefits (Continued)**

Funding Status and Funding Progress – As of August 1, 2014, the most recent actuarial valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was \$743,124, and the actuarial value of assets was zero, resulting in an unfunded actuarial accrued liability (UAAL) of \$743,124. The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits. The annual covered payroll for the fiscal year 2016 was \$9,841,982, 8% UAAL as a percentage of covered payroll.

**(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 2015 to 2016. 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 of the County’s financial statement.

**(12) Contingencies**

A number of federally assisted grant programs are participated in. These programs are subject to program compliance audits by the grantors or their representatives. Compliance with grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although such amounts are expected by management to be immaterial.

**(13) Commitments**

The Columbia County Development Agency has pledged tax increment revenues to repay a loan from OECDDB incurred by the Port of St. Helens to build a water intake and discharge system in the plan area. The loan is a construction loan with a 25 year term, 5% interest, in the amount of \$8,095,121. This loan is in second position for debt commitments for the CCDA; annual debt service will be paid as long as sufficient tax increment revenues are available

**(14) Prior Period Adjustment**

Due to the incorrect reporting of accrued interest payable, the liability was overstated in the prior year. The adjustment is as follows:

	<u>Government</u>
Interest Payable	\$ 490,900
Beginning Net Position	<u>(490,900)</u>
	<u>\$ -</u>

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

**(15) Fund Balance**

The specific purposes for each of the categories of fund balance as of June 30, 2016 are as follows:

	<u>GENERAL FUND</u>	<u>ROAD FUND</u>	<u>JAIL OPERATIONS FUND</u>	<u>NONMAJOR FUNDS</u>	<u>TOTAL</u>
<b>Fund Balances:</b>					
<b><u>Nonspendable:</u></b>					
Prepaid & Inventory	\$ 36,215	\$ 127,187	\$ 4,419	\$ 42,064	\$ 209,885
	36,215	127,187	4,419	42,064	209,885
<b><u>Restricted:</u></b>					
Debt Funded Projects	263,762				263,762
Grants	176,426				176,426
State Law	134,723				134,723
SDC Roads				628,466	628,466
SDC Parks				120,712	120,712
Roads		930,967			930,967
Parks				573,050	573,050
Community Corrections				1,122,743	1,122,743
Fair				11,190	11,190
Corner Preservation				162,127	162,127
Inmate Benefit				118,271	118,271
Courthouse Security				131,385	131,385
Footpath Bicycle Trail				434,220	434,220
Law Library				127,424	127,424
Vernonia Flood Recovery				9,548	9,548
Transit				149,249	149,249
Building Fund				275,646	275,646
Jail Operations Fund			2,242,948		2,242,948
Jail Bond Debt Fund				83,985	83,985
Harr Juvenile	126,948				126,948
Development Agency				645,418	645,418
4-H Extension Services				492,425	492,425
Meadowview Lighting Dist				1,565	1,565
	701,859	930,967	2,242,948	5,087,425	8,963,199
<b><u>Committed to:</u></b>					
Fair Facilities	137,423	-	-	-	137,423
Technology	30,000	-	-	-	30,000
	167,423	-	-	-	167,423
<b><u>Assigned:</u></b>					
Emergency Management	17,400				17,400
PERS Reserve	-	-	-	1,085,688	1,085,688
	17,400	-	-	1,085,688	1,103,088
<b><u>Unassigned:</u></b>					
	3,935,174	-	-	-	3,935,174
<b>Total Fund Balances</b>	<b>\$ 4,858,071</b>	<b>\$ 1,058,154</b>	<b>\$ 2,247,367</b>	<b>\$ 6,215,177</b>	<b>\$ 14,378,769</b>



COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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**(16) Subsequent Events**

In December of 2015 a federally declared weather disaster was declared for Columbia County. Initial work on disaster recovery was undertaken during the FY2015-16 period but, to date, contracts with the State of Oregon to channel federal dollars through FEMA and FTA have yet to be finalized. Allowable federal costs incurred in FY2015-16 are expected to be reimbursed according to an agreed upon formula in FY 2016-17.

**(17) Extraordinary Item**

The Extraordinary Item totaling \$543,139 represent insurance proceeds received in connection with a multi-year fraud discovered in July of 2016. The loss affected a single fund account; it did not impact any grant funded (federal or state) programs or tax dollar supported services. A portion (19%) of the proceeds was apportioned to the General Fund in order to reimburse it for the cost of the forensic accounting, legal services and administrative staff time spent on the investigation. The balance was applied to the Community Justice Department– Adult Correction Division.

COLUMBIA COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

**COLUMBIA COUNTY, OREGON**

**POST EMPLOYMENT HEALTH INSURANCE SUBSIDY**

**SCHEDULE OF FUNDING PROGRESS**

**June 30, 2016**

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	(a)	(b)	(b) - (a)	(a/b)	(c)	((b-a)/c)
<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
8/1/2014	\$ -	\$ 743,124	\$ 743,124	0%	\$ 9,841,982	8%
8/1/2012	\$ -	\$ 1,182,594	\$ 1,182,594	0%	\$ 9,159,697	13%
8/1/2010	-	\$ 1,358,863	\$ 1,358,863	0%	\$ 9,708,648	14%

COLUMBIA COUNTY  
COLUMBIA COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION  
For the Year Ended June 30, 2016

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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) County's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2016	\$ 0.084485 %	\$ 4,850,665	\$ 10,420,148	\$ 46.6 %	91.9 %
2015	0.094185	(2,134,901)	9,841,982	(21.7)	103.6
2014	0.094185	4,806,389	8,687,468	55.3	92.0

Amounts presented are for the measurement period reported during the fiscal year, which for FY 2016 is July 1, 2014 - June 30, 2015.

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
2016	\$ 746,762	\$ 746,762	\$ -	\$ 10,707,205	7.0 %
2015	760,450	760,450	-	10,420,148	7.3
2014	727,419	727,419	-	9,841,982	7.4

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

SUPPLEMENTARY INFORMATION

**COLUMBIA COUNTY, OREGON**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2016**

	TOTAL NON-MAJOR SPECIAL REVENUE FUNDS	JAIL BOND DEBT SERVICE FUND	TOTAL
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>			
Cash and investment	\$ 5,524,124	\$ 83,985	\$ 5,608,109
Property taxes receivable	176,564	77,918	254,482
Accounts receivable	647,134	-	647,134
Due from other governments	235,042	-	235,042
Prepays	42,064	-	42,064
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total assets	<u>\$ 6,624,928</u>	<u>\$ 161,903</u>	<u>\$ 6,786,831</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 307,492	\$ -	\$ 307,492
Payroll liabilities	9,680	-	9,680
Deposits	-	-	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total liabilities:	<u>317,172</u>	<u>-</u>	<u>317,172</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	176,564	77,918	254,482
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total deferred inflows of resource	<u>176,564</u>	<u>77,918</u>	<u>254,482</u>
<b>FUND BALANCES</b>			
Nonspendable	42,064	-	42,064
Restricted	5,003,440	83,985	5,087,425
Assigned	1,085,688	-	1,085,688
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total fund balances	<u>6,131,192</u>	<u>83,985</u>	<u>6,215,177</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 6,624,928</u>	<u>\$ 161,903</u>	<u>\$ 6,786,831</u>

**COLUMBIA COUNTY, OREGON**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2016**

	TOTAL NON-MAJOR SPECIAL REVENUE FUNDS	JAIL BOND DEBT SERVICE FUND	TOTAL
<b>REVENUES</b>			
Property tax collected by County	\$ 2,768,802	\$ 1,139,740	\$ 3,908,542
Public service tax collected by State	331,322	-	331,322
Special payments	5,149	-	5,149
Interest on investments	34,560	3,655	38,215
Intergovernmental grants	2,516,114		2,516,114
Charges for services	871,121	-	871,121
Mineral royalties & timber revenue	812,366	-	812,366
Fines, fees and forfeitures	2,478,395	-	2,478,395
Licenses and permits	614,886	-	614,886
Miscellaneous	4,297	-	4,297
<b>Total revenues</b>	<b>10,437,012</b>	<b>1,143,395</b>	<b>11,580,407</b>
<b>EXPENDITURES</b>			
Personal services	1,989,393	-	1,989,393
Materials and services	3,594,835	-	3,594,835
Capital outlay	234,930	-	234,930
Debt service	763,634	1,126,588	1,890,222
Special payments	2,135,436	-	2,135,436
Contingency	-	-	-
<b>Total expenditures</b>	<b>8,718,228</b>	<b>1,126,588</b>	<b>9,844,816</b>
Excess of Revenues Over (Under) Expenditures	1,718,784	16,807	1,735,591
<b>Other Financing Sources (Uses)</b>			
Insurance Recovery	-	-	-
Sale of asset	-	-	-
Transfers in	1,191,590	-	1,191,590
Transfers out	(1,547,564)	-	(1,547,564)
<b>Total Other Financing Sources (Uses)</b>	<b>(355,974)</b>	<b>-</b>	<b>(355,974)</b>
<b>Extraordinary Item</b>			
Insurance Proceeds	442,266	-	442,266
<b>Net Change in Fund Balance</b>	<b>1,805,076</b>	<b>16,807</b>	<b>1,821,883</b>
Prior Period Adjustment	-	-	-
<b>FUND BALANCE - BEGINNING</b>	<b>4,326,116</b>	<b>67,178</b>	<b>4,393,294</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 6,131,192</b>	<b>\$ 83,985</b>	<b>\$ 6,215,177</b>

**COLUMBIA COUNTY, OREGON**

**COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS  
June 30, 2016**

	<u>FAIR BOARD FUND</u>	<u>CHILDREN &amp; YOUTH SERVICES FUND</u>	<u>DIRECT PASS THROUGH FUND</u>	<u>CORNER PRESERVATION FUND</u>
<b>ASSETS</b>				
Cash and investments	\$ 26,732	\$ (44)	\$ -	\$ 162,127
Property taxes receivable	-	-	-	-
Accounts receivable and deposits	-	-	-	-
Due from other governments	-	44	21,883	-
Prepays	21,076	-	-	-
Total assets	<u>\$ 47,808</u>	<u>\$ -</u>	<u>\$ 21,883</u>	<u>\$ 162,127</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 15,542	\$ -	\$ 21,883	\$ -
Other liabilities	-	-	-	-
Deposits	-	-	-	-
Total liabilities	<u>15,542</u>	<u>-</u>	<u>21,883</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Nonspendable	21,076	-	-	-
Restricted	11,190	-	-	162,127
Assigned	-	-	-	-
Total fund balance	<u>32,266</u>	<u>-</u>	<u>-</u>	<u>162,127</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 47,808</u>	<u>\$ -</u>	<u>\$ 21,883</u>	<u>\$ 162,127</u>



<u>INMATE BENEFIT EXPENSES FUND</u>	<u>COURTHOUSE SECURITY FUND</u>	<u>COMMUNITY CORRECTIONS FUND</u>	<u>LAW LIBRARY FUND</u>	<u>PUBLIC WORKS CAPITAL FUND</u>	<u>UNMET NEEDS FUND</u>
\$ 115,381	\$ 128,922	\$ 681,622	\$ 127,822	\$ 1,180,170	\$ 9,548
-	-	-	-	-	-
3,893	-	445,581	-	-	-
-	2,463	181	-	3,228	-
-	-	1,775	16,764	-	-
<u>\$ 119,274</u>	<u>\$ 131,385</u>	<u>\$ 1,129,159</u>	<u>\$ 144,586</u>	<u>\$ 1,183,398</u>	<u>\$ 9,548</u>
\$ 1,003	\$ -	\$ 4,641	\$ 398	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,003</u>	<u>-</u>	<u>4,641</u>	<u>398</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,775	16,764	-	-
118,271	131,385	1,122,743	127,424	1,183,398	9,548
-	-	-	-	-	-
<u>118,271</u>	<u>131,385</u>	<u>1,124,518</u>	<u>144,188</u>	<u>1,183,398</u>	<u>9,548</u>
<u>\$ 119,274</u>	<u>\$ 131,385</u>	<u>\$ 1,129,159</u>	<u>\$ 144,586</u>	<u>\$ 1,183,398</u>	<u>\$ 9,548</u>

COUNTY PARK FUND	CC RIDER TRANSPORTATION FUND	BUILDING SERVICES FUND	STRATEGIC INVESTMENT PROGRAM FUND	PERS RESERVE FUND
\$ 443,782	\$ 129,977	\$ 289,841	\$ -	\$ 1,085,688
-	-	-	-	-
193,581	-	-	-	-
32,485	174,758	-	-	-
-	800	-	-	-
<u>\$ 669,848</u>	<u>\$ 305,535</u>	<u>\$ 289,841</u>	<u>\$ -</u>	<u>\$ 1,085,688</u>
\$ 87,118	\$ 155,486	\$ 14,195	\$ -	\$ -
9,680	-	-	-	-
-	-	-	-	-
<u>96,798</u>	<u>155,486</u>	<u>14,195</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	800	-	-	-
573,050	149,249	275,646	-	-
-	-	-	-	1,085,688
<u>573,050</u>	<u>150,049</u>	<u>275,646</u>	<u>-</u>	<u>1,085,688</u>
<u>\$ 669,848</u>	<u>\$ 305,535</u>	<u>\$ 289,841</u>	<u>\$ -</u>	<u>\$ 1,085,688</u>

MEADOWVIEW SERVICE DISTRICT FUND	COLUMBIA COUNTY DEVELOPMENT AGENCY	4-H EXTENSION SERVICE DISTRICT FUND	TOTAL
\$ 1,644	\$ 647,109	\$ 493,803	\$ 5,524,124
-	160,053	16,511	176,564
-	-	4,079	647,134
-	-	-	235,042
-	1,254	395	42,064
<u>\$ 1,644</u>	<u>\$ 808,416</u>	<u>\$ 514,788</u>	<u>\$ 6,624,928</u>
\$ 79	\$ 1,691	\$ 5,456	\$ 307,492
-	-	-	9,680
-	-	-	-
<u>79</u>	<u>1,691</u>	<u>5,456</u>	<u>317,172</u>
-	160,053	16,511	176,564
-	160,053	16,511	176,564
-	1,254	395	42,064
1,565	645,418	492,426	5,003,440
-	-	-	1,085,688
<u>1,565</u>	<u>646,672</u>	<u>492,821</u>	<u>6,131,192</u>
<u>\$ 1,644</u>	<u>\$ 808,416</u>	<u>\$ 514,788</u>	<u>\$ 6,624,928</u>

**COLUMBIA COUNTY, OREGON**

**SPECIAL REVENUE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
For the Year Ended June 30, 2016**

	<u>FAIR BOARD FUND</u>	<u>CHILDREN &amp; YOUTH SERVICES FUND</u>	<u>DIRECT PASS THROUGH FUND</u>	<u>CORNER PRESERVATION FUND</u>
<b>REVENUES</b>				
Property tax collected by County	\$ -	\$ -	\$ -	\$ -
Public service tax collected by State	-	-	45,303	-
Special payments	-	-	-	-
Interest on investments	126	(13)	-	972
Intergovernmental grants	53,667	34,257	-	-
Charges for services	333,507	-	-	-
Mineral royalties & timber revenue	-	-	-	-
Fines, fees and forfeitures	78,386	-	-	89,686
Licenses and permits	-	-	-	-
Miscellaneous	945	44	-	-
<b>Total revenues</b>	<u>466,631</u>	<u>34,288</u>	<u>45,303</u>	<u>90,658</u>
Personal services	-	5,738	-	60,646
Materials and services	464,025	41,622	45,303	2,043
Capital outlay	8,749	-	-	-
Debt service	-	-	-	-
Special payments	-	-	-	-
Contingency	-	-	-	-
<b>Total expenditures</b>	<u>472,774</u>	<u>47,360</u>	<u>45,303</u>	<u>62,689</u>
Excess of Revenues Over (Under) Expenditures	(6,143)	(13,072)	-	27,969
<b>Other Financing Sources (Uses):</b>				
Insurance Recovery	-	-	-	-
Sale of asset	-	-	-	-
Transfers in	-	9,706	-	-
Transfers out	(21,675)	-	-	(18,597)
<b>Total Other Financing Sources (Uses)</b>	<u>(21,675)</u>	<u>9,706</u>	<u>-</u>	<u>(18,597)</u>
<b>Extraordinary Item</b>				
Insurance Proceeds	-	-	-	-
Net Change in Fund Balance	(27,818)	(3,366)	-	9,372
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>60,084</u>	<u>3,366</u>	<u>-</u>	<u>152,755</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 32,266</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 162,127</u>

INMATE BENEFIT EXPENSES FUND	COURTHOUSE SECURITY FUND	COMMUNITY CORRECTIONS FUND	LAW LIBRARY FUND	PUBLIC WORKS CAPITAL FUND	UNMET NEEDS FUND
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	115,810	-	36,945	-
-	-	-	-	-	-
197	756	3,719	978	7,208	58
-	39,073	1,598,059	-	-	(10,982)
147,422	-	119,471	-	-	-
-	-	-	-	-	-
-	-	125,419	42,089	116,105	-
-	-	-	-	-	-
-	-	-	-	-	-
147,619	39,829	1,962,478	43,067	160,258	(10,924)
-	-	1,000,840	-	-	-
59,505	-	139,923	42,430	-	83,130
-	-	-	7,321	-	-
-	-	6,680	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
59,505	-	1,147,443	49,751	-	83,130
88,114	39,829	815,035	(6,684)	160,258	(94,054)
-	-	-	-	-	-
-	-	-	-	-	-
-	7,315	-	-	667,360	-
-	(34,319)	(473,130)	-	(41,992)	-
-	(27,004)	(473,130)	-	625,368	-
-	-	442,266	-	-	-
88,114	12,825	784,171	(6,684)	785,626	(94,054)
30,157	118,560	340,347	150,872	397,772	103,602
\$ 118,271	\$ 131,385	\$ 1,124,518	\$ 144,188	\$ 1,183,398	\$ 9,548

COUNTY PARK FUND	CC RIDER TRANSPORTATION FUND	BUILDING SERVICES FUND	STRATEGIC INVESTMENT PROGRAM FUND	PERS RESERVE FUND
\$ -	\$ -	\$ -	\$ -	\$ -
133,264	-	-	-	-
-	-	-	-	-
300	1,372	1,607	-	5,526
31,259	770,781	-	-	-
6	268,246	-	-	-
733,982	-	-	-	-
256,570	362,040	-	1,408,100	-
-	-	614,886	-	-
-	2,005	1,100	-	-
<u>1,155,381</u>	<u>1,404,444</u>	<u>617,593</u>	<u>1,408,100</u>	<u>5,526</u>
236,908	104,683	447,024	-	-
385,672	1,350,520	24,540	824,831	-
-	218,860	-	-	-
-	-	-	-	-
-	-	-	5,150	-
-	-	-	-	-
<u>622,580</u>	<u>1,674,063</u>	<u>471,564</u>	<u>829,981</u>	<u>-</u>
532,801	(269,619)	146,029	578,119	5,526
-	-	-	-	-
-	-	-	-	-
38,995	80,000	7,060	-	381,154
(223,691)	(60,679)	(95,362)	(578,119)	-
<u>(184,696)</u>	<u>19,321</u>	<u>(88,302)</u>	<u>(578,119)</u>	<u>381,154</u>
-	-	-	-	-
348,105	(250,298)	57,727	-	386,680
224,945	400,347	217,919	-	699,008
<u>\$ 573,050</u>	<u>\$ 150,049</u>	<u>\$ 275,646</u>	<u>\$ -</u>	<u>\$ 1,085,688</u>

MEADOWVIEW SERVICE DISTRICT FUND	COLUMBIA COUNTY DEVELOPMENT AGENCY	4-H EXTENSION SERVICE DISTRICT FUND	TOTAL
\$ 441	\$ 2,521,041	\$ 247,320	\$ 2,768,802
-	-	-	331,322
-	-	5,149	5,149
15	8,705	3,034	34,560
-	-	-	2,516,114
-	-	2,469	871,121
1	71,458	6,925	812,366
-	-	-	2,478,395
-	-	-	614,886
-	-	203	4,297
<u>457</u>	<u>2,601,204</u>	<u>265,100</u>	<u>10,437,012</u>
-	-	133,554	1,989,393
1,390	38,227	91,674	3,594,835
-	-	-	234,930
-	756,954	-	763,634
750	2,129,536	-	2,135,436
-	-	-	-
<u>2,140</u>	<u>2,924,717</u>	<u>225,228</u>	<u>8,718,228</u>
(1,683)	(323,513)	39,872	1,718,784
-	-	-	-
-	-	-	-
-	-	-	1,191,590
-	-	-	(1,547,564)
-	-	-	(355,974)
-	-	-	442,266
(1,683)	(323,513)	39,872	1,805,076
<u>3,248</u>	<u>970,185</u>	<u>452,949</u>	<u>4,326,116</u>
<u>\$ 1,565</u>	<u>\$ 646,672</u>	<u>\$ 492,821</u>	<u>\$ 6,131,192</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, 2016**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES</b>				
Intergovernmental grants	\$ 50,000	\$ 50,000	\$ 53,667	\$ 3,667
Charges for services	432,500	446,500	333,507	(112,993)
Fines, fees and forfeitures	106,000	92,000	78,386	(13,614)
Interest on investments	400	400	126	(274)
Miscellaneous	-	-	945	945
	<u>588,900</u>	<u>588,900</u>	<u>466,631</u>	<u>(122,269)</u>
<b>EXPENDITURES</b>				
Material and services	429,591	443,091 (1)	464,025	(20,934)
Capital outlay	23,300	9,800 (1)	8,749	1,051
Contingency	137,895	137,895 (1)	-	137,895
	<u>590,786</u>	<u>590,786</u>	<u>472,774</u>	<u>118,012</u>
Excess of Revenues				
Over (Under) Expenditures	(1,886)	(1,886)	(6,143)	(4,257)
<b>Other Financing Sources (Uses)</b>				
Transfers out	(46,546)	(46,546) (1)	(21,675)	24,871
	<u>(46,546)</u>	<u>(46,546)</u>	<u>(21,675)</u>	<u>24,871</u>
Total Other Financing Sources (Uses)				
	<u>(46,546)</u>	<u>(46,546)</u>	<u>(21,675)</u>	<u>24,871</u>
Net Change in Fund Balance	(48,432)	(48,432)	(27,818)	20,614
<b>FUND BALANCE - BEGINNING</b>	<u>48,432</u>	<u>48,432</u>	<u>60,084</u>	<u>11,652</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,266</u>	<u>\$ 32,266</u>

(1) Appropriation Level



**COLUMBIA COUNTY, OREGON**

**CHILDREN AND YOUTH SERVICES FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2016**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Intergovernmental grants	\$ 300,000	\$ 300,000	\$ 34,257	\$ (265,743)
Interest on investments	100	100	(13)	(113)
Miscellaneous	100	100	44	(56)
Total revenues	<u>300,200</u>	<u>300,200</u>	<u>34,288</u>	<u>(265,912)</u>
<b>EXPENDITURES</b>				
Personal services	55,891	5,926 (1)	5,738	188
Materials and service:	248,204	248,204 (1)	41,622	206,582
Contingency	6,554	56,555 (1)	-	56,555
Total expenditures	<u>310,649</u>	<u>310,685</u>	<u>47,360</u>	<u>263,325</u>
Excess of Revenues Over (Under) Expenditures	(10,449)	(10,485)	(13,072)	(2,587)
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	9,706	(9,706)
Transfers Out	(36)	-	-	-
Total Other Financing Sources (Uses)	<u>(36)</u>	<u>-</u>	<u>9,706</u>	<u>9,706</u>
Net Change in Fund Balance	(10,485)	(10,485)	(3,366)	7,119
<b>FUND BALANCE - BEGINNING</b>	<u>10,485</u>	<u>10,485</u>	<u>3,366</u>	<u>(7,119)</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Appropriation Leve

**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, 2016**

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Public service tax collected by Stat	\$ 48,000	\$ 50,500	\$ 45,303	\$ (5,197)
Intergovernmental grants	-	74,500	-	(74,500)
Total revenue	<u>48,000</u>	<u>125,000</u>	<u>45,303</u>	<u>(79,697)</u>
<b>EXPENDITURES</b>				
Materials and service:	<u>48,000</u>	<u>125,000</u> (1)	<u>45,303</u>	<u>79,697</u>
Total expenditures	<u>48,000</u>	<u>125,000</u>	<u>45,303</u>	<u>79,697</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
<b>FUND BALANCE - BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Appropriation Leve

**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, 2016**

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Interest on investments	\$ 350	\$ 350	\$ 972	\$ 622
Fines, fees and forfeitures	<u>70,000</u>	<u>70,000</u>	<u>89,686</u>	<u>19,686</u>
Total revenues	<u>70,350</u>	<u>70,350</u>	<u>90,658</u>	<u>20,308</u>
<b>EXPENDITURES</b>				
Personal Services	65,021	64,521 (1)	60,646	3,875
Materials and services:	4,895	4,895 (1)	2,043	2,852
Contingency	<u>123,918</u>	<u>123,918</u> (1)	<u>-</u>	<u>123,918</u>
Total expenditures	<u>193,833</u>	<u>193,333</u>	<u>62,689</u>	<u>130,644</u>
Excess of Revenues Over (Under) Expenditures	(123,483)	(122,983)	27,969	150,952
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(18,471)</u>	<u>(18,971)</u> (1)	<u>(18,597)</u>	<u>374</u>
Total Other Financing Sources (Uses)	<u>(18,471)</u>	<u>(18,971)</u>	<u>(18,597)</u>	<u>374</u>
Net Change in Fund Balance	(141,954)	(141,954)	9,372	151,326
<b>FUND BALANCE - BEGINNING</b>	<u>141,954</u>	<u>141,954</u>	<u>152,755</u>	<u>10,801</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 162,127</u>	<u>\$ 162,127</u>

(1) Appropriation Leve

**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, 2016**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Interest on investments	\$ 25	\$ 25	\$ 197	\$ 172
Charges for services	<u>60,000</u>	<u>60,000</u>	<u>147,422</u>	<u>87,422</u>
Total revenues	<u>60,025</u>	<u>60,025</u>	<u>147,619</u>	<u>87,594</u>
<b>EXPENDITURES</b>				
Materials and service:	36,000	67,900 (1)	59,505	8,395
Contingency	<u>61,875</u>	<u>44,975 (1)</u>	<u>-</u>	<u>44,975</u>
Total expenditures	<u>97,875</u>	<u>112,875</u>	<u>59,505</u>	<u>53,370</u>
Excess of Revenues Over (Under) Expenditures	(37,850)	(52,850)	88,114	140,964
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(52,850)	(52,850)	88,114	140,964
<b>FUND BALANCE - BEGINNING</b>	<u>52,850</u>	<u>52,850</u>	<u>30,157</u>	<u>(22,693)</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,271</u>	<u>\$ 118,271</u>

(1) Appropriation Leve

**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, 2016**

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Intergovernmental grants	\$ 50,000	\$ 50,000	\$ 39,073	\$ (10,927)
Interest on investments	400	400	756	356
Total revenues	<u>50,400</u>	<u>50,400</u>	<u>39,829</u>	<u>(10,571)</u>
<b>EXPENDITURES</b>				
Materials and services	6,000	3,500 (1)	-	3,500
Capital outlay	10,000	10,000 (1)	-	10,000
Contingency	<u>115,075</u>	<u>115,075</u> (1)	<u>-</u>	<u>115,075</u>
Total expenditures	<u>131,075</u>	<u>128,575</u>	<u>-</u>	<u>128,575</u>
Excess of Revenues Over (Under) Expenditures	(80,675)	(78,175)	39,829	118,004
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	7,315	7,315
Transfers out	<u>(32,000)</u>	<u>(34,500)</u> (1)	<u>(34,319)</u>	<u>181</u>
Total other financing sources (uses)	(32,000)	(34,500)	(27,004)	7,496
Net Change in Fund Balance	(112,675)	(112,675)	12,825	125,500
<b>FUND BALANCE - BEGINNING</b>	<u>112,675</u>	<u>112,675</u>	<u>118,560</u>	<u>5,885</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,385</u>	<u>\$ 131,385</u>

(1) Appropriation Leve

**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, 2016**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Public service tax collected by Stat	\$ -	\$ 75,000	\$ 115,810	\$ 40,810
Intergovernmental grants	-	1,387,000	1,598,059	211,059
Charges for services	62,700	100,000	119,471	19,471
Fines, fees and forfeitures	1,547,000	85,000	125,419	40,419
Interest on investments	-	-	3,719	3,719
<b>Total revenues</b>	<b>1,609,700</b>	<b>1,647,000</b>	<b>1,962,478</b>	<b>315,478</b>
<b>EXPENDITURES</b>				
Personal Services	1,184,134	1,184,134 (1)	1,000,840	183,294
Materials and services	109,661	159,661 (1)	139,923	19,738
Debt service	6,680	6,680 (1)	6,680	-
Contingency	220,038	220,038 (1)	-	220,038
<b>Total expenditures</b>	<b>1,520,513</b>	<b>1,570,513</b>	<b>1,147,443</b>	<b>423,070</b>
Excess of Revenues Over (Under) Expenditures	89,187	76,487	815,035	738,548
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	12,700	-	(12,700)
Transfers out	(490,218)	(490,218) (1)	(473,130)	17,088
<b>Total other financing sources (uses)</b>	<b>(490,218)</b>	<b>(477,518)</b>	<b>(473,130)</b>	<b>4,388</b>
<b>Extraordinary Item</b>				
Insurance Proceeds	-	-	442,266	(442,266)
<b>Net Change in Fund Balance</b>	<b>(401,031)</b>	<b>(401,031)</b>	<b>784,171</b>	<b>1,185,202</b>
<b>FUND BALANCE - BEGINNING</b>	<b>401,031</b>	<b>401,031</b>	<b>340,347</b>	<b>(60,684)</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,124,518</b>	<b>\$ 1,124,518</b>

(1) Appropriation Leve

**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, 2016**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Interest on investments	\$ 500	\$ 500	\$ 978	\$ 478
Fines, fees and forfeitures	<u>40,000</u>	<u>40,000</u>	<u>42,089</u>	<u>2,089</u>
Total revenues	<u>40,500</u>	<u>40,500</u>	<u>43,067</u>	<u>2,567</u>
<b>EXPENDITURES</b>				
Materials and services	58,761	58,761 (1)	42,430	16,331
Capital outlay	10,000	10,000 (1)	7,321	2,679
Contingency	<u>134,957</u>	<u>134,957 (1)</u>	<u>-</u>	<u>134,957</u>
Total expenditures	<u>203,718</u>	<u>203,718</u>	<u>49,751</u>	<u>153,967</u>
Excess of Revenues Over (Under) Expenditures	(163,218)	(163,218)	(6,684)	156,534
Net Change in Fund Balance	(163,218)	(163,218)	(6,684)	156,534
<b>FUND BALANCE - BEGINNING</b>	<u>163,218</u>	<u>163,218</u>	<u>150,872</u>	<u>(12,346)</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 144,188</u>	<u>\$ 144,188</u>

(1) Appropriation Leve

**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, 2016**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Public service tax collected by Stat	\$ 38,000	\$ 38,000	\$ 36,945	\$ (1,055)
Fines and Fees	-	-	116,105	116,105
Interest on investment	1,700	1,700	7,208	5,508
Total revenues	<u>39,700</u>	<u>39,700</u>	<u>160,258</u>	<u>120,558</u>
<b>EXPENDITURES</b>				
Capital outlay	400,000	361,000 (1)	-	361,000
Contingency	34,442	34,442 (1)	-	34,442
Total expenditures	<u>434,442</u>	<u>395,442</u>	<u>-</u>	<u>395,442</u>
Excess of Revenues Over (Under) Expenditures	(394,742)	(355,742)	160,258	516,000
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	39,000	667,360	(628,360)
Transfers out	(2,998)	(80,998) (1)	(41,992)	39,006
Total other financing sources (uses)	(2,998)	(41,998)	625,368	(589,354)
Net Change in Fund Balance	(397,740)	(397,740)	785,626	1,183,366
<b>FUND BALANCE - BEGINNING</b>	<u>397,740</u>	<u>397,740</u>	<u>397,772</u>	<u>32</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,183,398</u>	<u>\$ 1,183,398</u>

(1) Appropriation Leve



**COLUMBIA COUNTY, OREGON**

**UNMET NEEDS FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2016**

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Intergovernmental grants	\$ 700,000	\$ 700,000	\$ (10,982)	\$ (710,982)
Interest on investments	-	-	58	58
Total revenues	<u>700,000</u>	<u>700,000</u>	<u>(10,924)</u>	<u>(710,924)</u>
<b>EXPENDITURES</b>				
Material and services:	<u>700,000</u>	<u>700,000</u> (1)	<u>83,130</u>	<u>616,870</u>
Total expenditures	<u>700,000</u>	<u>700,000</u>	<u>83,130</u>	<u>616,870</u>
Net Change in Fund Balance	-	-	(94,054)	(94,054)
<b>FUND BALANCE - BEGINNING</b>	<u>-</u>	<u>-</u>	<u>103,602</u>	<u>103,602</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,548</u>	<u>\$ 9,548</u>

(1) Appropriation Leve

**COLUMBIA COUNTY, OREGON**

**COUNTY PARK FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2016**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Public service tax collected by Stat	\$ 125,000	\$ 125,000	\$ 133,264	\$ 8,264
Intergovernmental grants	16,000	17,500	31,259	13,759
Charges for services	-	-	6	
Fines, fees and forfeitures	223,600	354,600	256,570	(98,030)
Interest on investments	1,750	1,749	300	(1,449)
Mineral royalties & timber revenue	600,000	600,000	733,982	133,982
Miscellaneous	1,500	-	-	-
Total revenues	<u>967,850</u>	<u>1,098,849</u>	<u>1,155,381</u>	<u>56,532</u>
<b>EXPENDITURES</b>				
Personal services	222,866	246,304 (1)	236,908	9,396
Materials and services	196,725	375,287 (1)	385,672	(10,385)
Capital outlay	-	22,000 (1)	-	22,000
Contingency	744,180	556,380 (1)	-	556,380
Total expenditures	<u>1,163,771</u>	<u>1,199,971</u>	<u>622,580</u>	<u>577,391</u>
Excess of Revenues Over (Under) Expenditures	(195,921)	(101,122)	532,801	633,923
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	39,000	38,995	(5)
Transfers out	(98,000)	(231,799) (1)	(223,691)	8,108
Total other financing sources (uses)	<u>(98,000)</u>	<u>(192,799)</u>	<u>(184,696)</u>	<u>8,103</u>
Net Change in Fund Balance	(293,921)	(293,921)	348,105	642,026
<b>FUND BALANCE - BEGINNING</b>	<u>293,921</u>	<u>293,921</u>	<u>224,945</u>	<u>(68,976)</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 573,050</u>	<u>\$ 573,050</u>

(1) Appropriation Leve

**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, 2016**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Intergovernmental grants	\$ 2,452,467	\$ 2,276,604	\$ 770,781	\$ (1,505,823)
Charges for services	159,200	255,063	268,246	13,183
Fines, fees and forfeitures	325,000	405,000	362,040	(42,960)
Interest on investments	500	500	1,372	872
Miscellaneous	1,100	1,100	2,005	905
	<u>2,938,267</u>	<u>2,938,267</u>	<u>1,404,444</u>	<u>(1,533,823)</u>
Total revenue				
<b>EXPENDITURES</b>				
Personal services	80,294	130,294 (1)	104,683	25,611
Materials and services	2,117,940	2,057,940 (1)	1,350,520	707,420
Capital outlay	762,645	762,645 (1)	218,860	543,785
Contingency	265,950	265,950 (1)	-	265,950
	<u>3,226,829</u>	<u>3,216,829</u>	<u>1,674,063</u>	<u>1,542,766</u>
Total expenditures				
Excess of Revenues				
Over (Under) Expenditures	(288,562)	(278,562)	(269,619)	8,943
<b>Other Financing Sources (Uses)</b>				
Sale of asset	2,000	2,000	-	(2,000)
Transfers in	30,000	30,000	80,000	50,000
Transfers out	(60,524)	(70,524) (1)	(60,679)	9,845
	<u>(28,524)</u>	<u>(38,524)</u>	<u>19,321</u>	<u>57,845</u>
Total other financing sources (uses)				
Net Change in Fund Balance	(317,086)	(317,086)	(250,298)	66,788
<b>FUND BALANCE - BEGINNING</b>	<u>317,086</u>	<u>317,086</u>	<u>400,347</u>	<u>83,261</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,049</u>	<u>\$ 150,049</u>

(1) Appropriation Leve

**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, 2016**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Interest on investments	\$ 1,000	\$ 1,000	\$ 1,607	\$ 607
Miscellaneous	400	400	1,100	700
Licenses and permits	553,000	553,000	614,886	61,886
Total revenues	<u>554,400</u>	<u>554,400</u>	<u>617,593</u>	<u>63,193</u>
<b>EXPENDITURES</b>				
Personal services	442,278	447,278 (1)	447,024	254
Materials and services	25,384	32,884 (1)	24,540	8,344
Contingency	225,903	208,403 (1)	-	208,403
Total expenditures	<u>693,565</u>	<u>688,565</u>	<u>471,564</u>	<u>217,001</u>
Excess of Revenues				
Over (Under) Expenditures	(139,165)	(134,165)	146,029	280,194
<b>Other Financing Sources (Uses)</b>				
Transfers in	1,500	1,500	7,060	5,560
Transfers out	(92,503)	(97,503) (1)	(95,362)	2,141
Total other financing sources (uses)	<u>(91,003)</u>	<u>(96,003)</u>	<u>(88,302)</u>	<u>7,701</u>
Net Change in Fund Balance	(230,169)	(230,169)	57,727	287,896
<b>FUND BALANCE - BEGINNING</b>	<u>230,169</u>	<u>230,169</u>	<u>217,919</u>	<u>(12,250)</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 275,646</u>	<u>\$ 275,646</u>

(1) Appropriation Leve

**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, 2016**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Fines, fees and forfeitures	\$ 1,408,100	\$ 1,408,100	\$ 1,408,100	\$ -
Total revenue	<u>1,408,100</u>	<u>1,408,100</u>	<u>1,408,100</u>	<u>-</u>
<b>EXPENDITURES</b>				
Materials and services:	829,969	824,831 (1)	824,831	-
Special payments:	<u>                    </u>	<u>5,150 (1)</u>	<u>5,150</u>	<u>-</u>
Total expenditures	<u>829,969</u>	<u>829,981</u>	<u>829,981</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	578,131	578,119	578,119	-
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(578,131)</u>	<u>(578,119) (1)</u>	<u>(578,119)</u>	<u>-</u>
Total other financing sources (uses)	<u>(578,131)</u>	<u>(578,119)</u>	<u>(578,119)</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
<b>FUND BALANCE - BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Appropriation Leve

**COLUMBIA COUNTY, OREGON**

**PERS RESERVE FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET - BUDGETARY BASIS  
For the Year Ended June 30, 2016**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES</b>				
Interest on investments	\$ -	\$ -	\$ 5,526	\$ 5,526
Total revenue	<u>-</u>	<u>-</u>	<u>5,526</u>	<u>5,526</u>
<b>EXPENDITURES</b>				
Contingency	<u>1,145,455</u>	<u>1,145,455 (1)</u>	<u>-</u>	<u>1,145,455</u>
Total expenditures	<u>1,145,455</u>	<u>1,145,455</u>	<u>-</u>	<u>1,145,455</u>
Excess of Revenues Over (Under) Expenditures	(1,145,455)	(1,145,455)	5,526	1,150,981
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>420,084</u>	<u>420,084</u>	<u>381,154</u>	<u>(38,930)</u>
Total Other Financing Sources (Uses)	<u>420,084</u>	<u>420,084</u>	<u>381,154</u>	<u>(38,930)</u>
Net Change in Fund Balance	(725,371)	(725,371)	386,680	1,112,051
<b>FUND BALANCE - BEGINNING</b>	<u>725,371</u>	<u>725,371</u>	<u>699,008</u>	<u>(26,363)</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,085,688</u>	<u>\$ 1,085,688</u>

(1) Appropriation Level

**COLUMBIA COUNTY, OREGON**

**JAIL BOND FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2016**

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Property tax collected by County	\$ 1,115,575	\$ 1,115,575	\$ 1,139,740	\$ 24,165
Interest on investments	<u>2,100</u>	<u>2,100</u>	<u>3,655</u>	<u>1,555</u>
Total revenues	<u>1,117,675</u>	<u>1,117,675</u>	<u>1,143,395</u>	<u>25,720</u>
<b>EXPENDITURES</b>				
Debt service	<u>1,126,589</u>	<u>1,126,589 (1)</u>	<u>1,126,588</u>	<u>1</u>
Total expenditures	<u>1,126,589</u>	<u>1,126,589</u>	<u>1,126,588</u>	<u>1</u>
Net Change in Fund Balance	(8,914)	(8,914)	16,807	25,721
<b>FUND BALANCE - BEGINNING</b>	<u>18,914</u>	<u>18,914</u>	<u>67,178</u>	<u>48,264</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 83,985</u>	<u>\$ 73,985</u>

(1) Appropriation Leve

**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, 2016**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Property tax collected by County	\$ 2,515,250	\$ 2,515,250	\$ 2,521,041	\$ 5,791
Interest on investments	1,000	1,000	8,705	7,705
Mineral royalties & timber revenue	10	10	71,458	71,448
Total revenues	<u>2,516,260</u>	<u>2,516,260</u>	<u>2,601,204</u>	<u>84,944</u>
<b>EXPENDITURES</b>				
Debt service	475,000	756,955 (1)	756,954	1
Materials and services	28,593	66,110 (1)	38,227	27,883
Contingency	616,757	297,285 (1)	-	297,285
Special payments	2,195,139	2,195,139 (1)	2,129,536	65,603
Total expenditures	<u>3,315,489</u>	<u>3,315,489</u>	<u>2,924,717</u>	<u>390,772</u>
Excess of Revenues Over (Under) Expenditures	(799,229)	(799,229)	(323,513)	475,716
Net Change in Fund Balance	(799,229)	(799,229)	(323,513)	475,716
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>799,229</u>	<u>799,229</u>	<u>970,185</u>	<u>170,956</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 646,672</u>	<u>\$ 646,672</u>

(1) Appropriation Leve



**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, 2016**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
<b>REVENUES</b>				
Property tax collected by County	\$ 240,000	\$ 240,000	\$ 247,320	\$ 7,320
Interest on investments	4,500	4,500	3,034	(1,466)
Special payments from component unit:	-	-	5,149	5,149
Charges for services	-	-	2,469	2,469
Mineral royalties & timber revenue	-	-	6,925	6,925
Miscellaneous	25,000	25,000	203	(24,797)
Total revenues	269,500	269,500	265,100	(4,400)
<b>EXPENDITURES</b>				
Personal services	164,485	164,485 (1)	133,554	30,931
Materials and services	115,000	115,000 (1)	91,674	23,326
Capital outlay	9,000	9,000 (1)	-	9,000
Contingency	70,000	70,000 (1)	-	70,000
Total expenditures	358,485	358,485	225,228	133,257
Excess of Revenues Over (Under) Expenditures	(88,985)	(88,985)	39,872	128,857
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(20,000)	(20,000) (1)	(20,000)	-
Transfers In	-	-	20,000	20,000
Total other financing sources (uses)	(20,000)	(20,000)	-	20,000
Net Change in Fund Balance	(108,985)	(108,985)	39,872	148,857
<b>FUND BALANCE - BEGINNING OF YEAR</b>	366,431	366,431	452,949	86,518
<b>FUND BALANCE - END OF YEAR</b>	\$ 257,446	\$ 257,446	\$ 492,821	\$ 235,375

(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, 2016**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Property tax collected by County	\$ 424	\$ 424	\$ 441	\$ 17
Interest on investments	5	5	15	10
Mineral royalties & timber revenue	2	2	1	(1)
Total revenues	<u>431</u>	<u>431</u>	<u>457</u>	<u>26</u>
<b>EXPENDITURES</b>				
Materials and service:	1,550	1,550 (1)	1,390	160
Contingency	1,000	1,000 (1)	-	1,000
Special payments	750	750 (1)	750	-
Total expenditures	<u>3,300</u>	<u>3,300</u>	<u>2,140</u>	<u>1,160</u>
Net Change in Fund Balance	(2,869)	(2,869)	(1,683)	1,186
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>3,669</u>	<u>3,669</u>	<u>3,248</u>	<u>(421)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 800</u>	<u>\$ 800</u>	<u>\$ 1,565</u>	<u>\$ 765</u>

(1) Appropriation Leve

**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, 2016**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Tipping fees	\$ 2,900,000	\$ 2,901,500	\$ 2,787,041	\$ (114,459)
Interest	1,500	1,500	7,547	6,047
Miscellaneous	43,500	42,000	42,000	-
Total revenues	<u>2,945,000</u>	<u>2,945,000</u>	<u>2,836,588</u>	<u>(108,412)</u>
<b>EXPENDITURES</b>				
Personal services	108,446	110,446 (1)	94,834	15,612
Materials and services	1,769,903	1,779,403 (1)	1,812,326	(32,923)
Capital outlay	-	500 (1)	-	500
Debt service	323,660	823,660 (1)	785,700	37,960
Contingencies	2,049,974	1,437,474 (1)	-	1,437,474
Total expenditures	<u>4,251,983</u>	<u>4,151,483</u>	<u>2,692,860</u>	<u>1,458,623</u>
Excess of Revenues Over (Under) Expenditures	(1,306,983)	(1,206,483)	143,728	1,350,211
<b>Other Financing Sources (Uses)</b>				
Transfers in	5,500	5,500	-	(5,500)
Transfers out	(49,644)	(50,144) (1)	(47,295)	2,849
Total other financing sources (uses)	<u>(44,144)</u>	<u>(44,644)</u>	<u>(47,295)</u>	<u>(2,651)</u>
Net Change in Fund Balance	(1,351,127)	(1,251,127)	96,433	1,347,560
<b>FUND BALANCE - BEGINNING</b>	<u>1,351,127</u>	<u>1,251,127</u>	<u>1,172,518</u>	<u>(78,609)</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,268,951</u>	<u>\$ 1,268,951</u>

(1) Appropriation Leve

Reconciliation to Ending Net Position

Add Capital Asset:	4,112,671
Deduct Long Term Debt	(2,753,581)
GASB 68 Adjustments	
Net Pension Liability	(35,835)
Deferred Outflow	7,449
Deferred Inflow	<u>(11,075)</u>
Net Position	<u>\$ 2,588,580</u>

**COLUMBIA COUNTY, OREGON**  
**FIDUCIARY FUNDS**  
**COMBINING STATEMENT OF NET POSITION**  
**June 30, 2016**

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	<u>TREASURER FUND</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 927,864
Property tax receivable	4,296,575
Accounts Receivable	<u>41</u>
Total assets	<u>\$ 5,224,480</u>
<b>LIABILITIES</b>	
Payable to inmates	\$ -
Due to other governments	<u>5,224,480</u>
Total liability:	<u>\$ 5,224,480</u>

**COLUMBIA COUNTY, OREGON**  
**FIDUCIARY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**For the Year Ended June 30, 2016**

	<b>Balance June 30, 2015</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30, 2016</b>
<b>Agency Funds</b>				
Assets				
Cash	\$ 936,163	\$ 134,541,709	\$ 134,550,008	\$ 927,864
Property taxes receivable	-	70,167,957	65,871,381	4,296,575
Accounts Receivable	(61)	903	801	41
	<u>936,102</u>	<u>204,710,569</u>	<u>200,422,190</u>	<u>5,224,480</u>
Total assets	<u>\$ 936,102</u>	<u>\$ 204,710,569</u>	<u>\$ 200,422,190</u>	<u>\$ 5,224,480</u>
Liabilities				
Due to other governments	<u>936,102</u>	<u>204,710,569</u>	<u>200,422,190</u>	<u>5,224,480</u>
Total liability	<u>936,102</u>	<u>204,710,569</u>	<u>200,422,190</u>	<u>5,224,480</u>

**COLUMBIA COUNTY, OREGON**

**GENERAL FUND BY DEPARTMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
For the Year Ended June 30, 2016**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>Expenditures</b>				
Board of Commissioners:				
Personal services	\$ 480,408	451,408	437,726	\$ 13,682
Materials and services	39,174	64,174	50,453	13,721
Transfer	118,555	122,555	119,843	2,712
Total Board of Commissioners	<u>638,137</u>	<u>638,137</u> (1)	<u>608,022</u>	<u>30,115</u>
Assessor's Office:				
Personal services	1,139,940	1,139,940	1,030,737	109,203
Materials and services	56,587	56,587	39,939	16,648
Capital outlay	80,000	80,000	72,289	7,711
Transfer	268,740	268,740	256,362	12,378
Total Assessor's Office	<u>1,545,267</u>	<u>1,545,267</u> (1)	<u>1,399,327</u>	<u>145,940</u>
Personal services	158,473	152,973	127,211	25,762
Materials and services	58,800	64,300	50,615	13,685
Transfer	67,793	67,793	65,651	2,142
Total Tax Collector	<u>285,066</u>	<u>285,066</u> (1)	<u>243,477</u>	<u>41,589</u>
Clerk's Office:				
Personal services	196,506	202,506	197,732	4,774
Materials and services	49,500	41,500	22,917	18,583
Transfer	78,957	80,957	80,356	601
Total Clerk's Office	<u>324,963</u>	<u>324,963</u> (1)	<u>301,005</u>	<u>23,958</u>
Elections:				
Personal services	71,206	76,206	67,933	8,273
Materials and services	76,600	70,000	41,324	28,676
Capital outlay	116,884	116,884	6,749	110,135
Transfer	52,241	53,841	53,304	537
Total Elections	<u>316,931</u>	<u>316,931</u> (1)	<u>169,310</u>	<u>147,621</u>
Sheriff's Office:				
Personal services	1,483,215	1,505,215	1,426,504	78,711
Materials and services	387,141	442,141	429,670	12,471
Capital outlay	45,000	110,000	96,745	13,255
Transfer	391,281	399,281	388,761	10,520
Total Sheriff's Office	<u>2,306,637</u>	<u>2,456,637</u> (1)	<u>2,341,680</u>	<u>114,957</u>

**COLUMBIA COUNTY, OREGON**

**GENERAL FUND BY DEPARTMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
For the Year Ended June 30, 2016**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
County Jail:				
Personal services				-
Materials and services				-
Transfer	\$ 1,000,000	1,000,000	1,000,000	-
Total County Jail	1,000,000	1,000,000	(1) 1,000,000	-
Economic Development Office:				
Personal services	41,325	41,075	39,734	1,341
Materials and services	181,290	166,290	153,879	12,411
Transfer	49,120	109,370	108,981	389
Total Economic Development	271,735	316,735	(1) 302,594	14,141
County Surveyor:				
Personal services	74,843	74,343	61,786	12,557
Materials and services	7,632	7,632	3,853	3,779
Transfer	18,585	19,085	18,711	374
Total County Surveyor	101,060	101,060	(1) 84,350	16,710
District Attorney:				
Personal services	1,340,478	1,318,773	1,212,751	106,022
Materials and services	56,084	77,788	59,603	18,185
Transfer	305,604	305,604	297,303	8,301
Total District Attorney	1,702,166	1,702,165	(1) 1,569,657	132,508
Justice Court - Clatskanie/Vernonia:				
Personal services	196,202	184,202	171,639	12,563
Materials and services	122,637	149,637	141,946	7,691
Transfer	72,593	84,593	79,050	5,543
Total Justice Court	391,432	418,432	(1) 392,635	25,797
Columbia County Firing Range:				
Personal services	-	-	-	-
Materials and services	3,562	3,562	3,202	360
Transfer	2,331	2,331	2,331	-
Total Firing Range	5,893	5,893	(1) 5,533	360

**COLUMBIA COUNTY, OREGON**

**GENERAL FUND BY DEPARTMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
For the Year Ended June 30, 2016**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
Juvenile Department				
Personal services	\$ 519,514	522,514	491,515	30,999
Materials and services	175,350	230,350	164,594	65,756
Transfer	153,727	154,227	152,056	2,171
Total Juvenile Department	<u>848,591</u>	<u>907,091 (1)</u>	<u>808,165</u>	<u>98,926</u>
County Counsel:				
Personal services	395,285	413,285	402,124	11,161
Materials and services	60,400	71,400	33,639	37,761
Transfer	31,786	34,286	33,545	741
Total County Counsel	<u>487,471</u>	<u>518,971 (1)</u>	<u>469,308</u>	<u>49,663</u>
Veteran's Service Office:				
Materials and services	68,000	82,500	81,581	919
Transfer	1,250	750	750	-
Total Veteran's Service Office	<u>69,250</u>	<u>83,250 (1)</u>	<u>82,331</u>	<u>919</u>
Public Health				
Personal services	8,504	8,504	8,459	45
Materials and services	100,000	110,000	100,000	10,000
Total Public Health	<u>108,504</u>	<u>118,504 (1)</u>	<u>108,459</u>	<u>10,045</u>
Court Mediation				
Materials and services	32,051	32,051	31,530	521
Total Court Mediation Service Office	<u>32,051</u>	<u>32,051 (1)</u>	<u>31,530</u>	<u>521</u>
Emergency Services:				
Personal services	196,035	196,035	162,877	33,158
Materials and services	63,712	63,712	46,379	17,333
Transfer	56,608	56,608	50,265	6,343
Total Emergency Services	<u>316,355</u>	<u>316,355 (1)</u>	<u>259,521</u>	<u>56,834</u>
Finance Office				
Personal services	421,774	420,974	394,026	26,948
Materials and services	437,111	552,111	418,458	133,653
Capital outlay	30,000	30,000	5,388	24,612
Transfer	31,580	32,380	31,607	773
Total Finance Office	<u>920,465</u>	<u>1,035,465 (1)</u>	<u>849,479</u>	<u>185,986</u>



**COLUMBIA COUNTY, OREGON**

**GENERAL FUND BY DEPARTMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
For the Year Ended June 30, 2016**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
Land Development Office				
Personal services	\$ 991,935	1,017,937	999,555	\$ 18,382
Materials and services	298,116	338,116	336,063	2,053
Capital outlay	547,900	626,950	402,752	224,198
Transfer	345,652	350,652	353,339	(2,687)
	<u>2,183,603</u>	<u>2,333,655</u>	<u>2,091,709</u>	<u>241,946</u>
Total Land Development Services	<u>2,183,603</u>	<u>2,333,655</u> (1)	<u>2,091,709</u>	<u>241,946</u>
Information Services:				
Personal services	311,032	314,032	300,609	13,423
Materials and services	166,425	166,425	134,007	32,418
Capital outlay	120,600	115,200	26,810	88,390
Transfer	22,353	24,753	23,242	1,511
	<u>620,410</u>	<u>620,410</u>	<u>484,668</u>	<u>135,742</u>
Total Information Services	<u>620,410</u>	<u>620,410</u> (1)	<u>484,668</u>	<u>135,742</u>
Human Resources/Civil Services:				
Personal services	179,321	178,821	175,747	3,074
Materials and services	21,120	21,620	12,935	8,685
Transfer	15,459	15,459	14,848	611
	<u>215,900</u>	<u>215,900</u>	<u>203,530</u>	<u>12,370</u>
Total Human Resources/Civil Services	<u>215,900</u>	<u>215,900</u> (1)	<u>203,530</u>	<u>12,370</u>
Nondepartmental:				
Debt service	2,912,621	2,912,621	2,912,618	3
Contingency	410,228	203,228	-	203,228
Unappropriated Ending Balance	1,500,000	1,500,000	-	1,500,000
	<u>4,822,849</u>	<u>4,615,849</u>	<u>2,912,618</u>	<u>1,703,231</u>
Total Non-departmental	<u>4,822,849</u>	<u>4,615,849</u>	<u>2,912,618</u>	<u>1,703,231</u>
Total expenditures	<u>\$ 19,514,736</u>	<u>\$ 19,908,787</u>	<u>\$ 16,718,908</u>	<u>\$ 3,189,879</u>

(1) Appropriation Level

**COLUMBIA COUNTY, OREGON**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2016**

	<u>CFDA Number</u>	<u>SEFA</u>	<u>Passed Through</u>
<b>Dept. of the Interior</b>			
* Distribution of Receipts to State and Local Governments	15.227	627,760 (1)	-
Wildlife Restoration and Basic Hunter Education	15.611	27,717	-
		<u>655,476</u>	-
<b>Dept. of Justice</b>			
Crime Victim Assistance-VOCA	16.575	45,397	-
<b>Dept. of Transportation</b>			
Formula Grants for Rural Areas	20.509	521,321	-
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	186,990	-
		<u>708,311</u>	-
<b>Dept of Health &amp; Human Services</b>			
Social Services Block Grant	93.667	3,718	-
Child Support Enforcement	93.563	145,523	-
		<u>149,240</u>	-
<b>Dept. of Homeland Security</b>			
Emergency Management Performance Grants	97.042	81,309	-
<b>General Services Administration</b>			
Surplus Property	39.003	593	-
<b>Grand Total</b>		<b><u><u>1,640,326</u></u></b>	<b><u><u>-</u></u></b>

\* Federal Funds coming directly to county

(1) Indicates Major Program

No federal assistance reported on the Schedule of Expenditures of Federal Awards was passed through to subrecipients during the year.

**COLUMBIA COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES  
OF TAXES UNCOLLECTED  
For the Year Ended June 30, 2016**

**ALL COLUMBIA COUNTY GOVERNMENTS**

TAX YEAR	IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/1/15	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT 6/30/16
Current:						
2015-16	\$ 66,417,585	\$ 1,737,088	\$ 273,184	\$ 37,819	\$ 62,849,517	\$ 2,141,983
Prior Years:						
2014-15	2,335,482	(262)	(86,130)	86,012	1,209,871	1,125,755
2013-14	1,086,776	(20)	59,235	105,698	727,180	524,549
2012-13	690,529	(22)	68,316	136,131	668,761	226,237
2011-12	356,312	(12)	(69,366)	64,372	275,007	76,323
2010-11 & Prior	354,619	(12)	(53,729)	41,871	141,046	201,729
Total Prior	4,823,718	(327)	(81,673)	434,086	3,021,864	2,154,593
<b>Total</b>	<b>\$ 71,241,303</b>	<b>\$ 1,736,762</b>	<b>\$ 191,510</b>	<b>\$ 471,905</b>	<b>\$ 65,871,381</b>	<b>\$ 4,296,575</b>

**GENERAL, DEBT SERVICE & JAIL OPERATIONS FUNDS:**

TAX YEAR	IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/1/15	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT 6/30/16
Current:						
2015-16	\$ 9,957,733	\$ 260,393	\$ 29,819	\$ 6,562	\$ 9,339,821	\$ 321,139
Prior Years:						
2014-15	324,189	(8)	(28,025)	14,691	171,730	165,803
2013-14	125,587	1	(27,876)	14,197	78,649	60,616
2012-13	85,358	-	(37,544)	19,282	75,654	27,966
2011-12	32,540	-	(17,824)	9,258	31,519	9,588
2010-11 & Prior	38,890	-	(9,381)	5,698	14,664	27,910
Total Prior	606,565	(7)	(120,651)	63,126	372,215	291,882
<b>Total All Funds</b>	<b>\$ 10,564,298</b>	<b>\$ 260,386</b>	<b>\$ (90,833)</b>	<b>\$ 69,688</b>	<b>\$ 9,712,035</b>	<b>\$ 613,021</b>

Taxes Receivable classified by Fund:

General	\$ 409,007
Jail	126,096
Debt Service	77,918
Subtotal	613,021
Development Agency	160,053
4-H	16,511
	<u>\$ 789,585</u>

Total Revenue	\$ 9,712,035
Total Accrued June 30, 2015	74,509
Total Accrued June 30, 2016	(75,070)
Development Agency	2,521,041
Meadowview Service District	441
4-H Extension Service District	247,320
Other Tax	1,169
Total Tax Revenue	<u>\$ 12,481,445</u>

Property Tax Revenue Classified by Fund:

General	\$ 6,115,817
Debt Service	1,139,740
Development Agency	2,521,041
Meadowview Service District	441
4-H Extension Service District	247,320
Jail Levy	2,457,086
	<u>\$ 12,481,445</u>

**COLUMBIA COUNTY, OREGON**

**FUTURE MATURITIES OF LONG TERM DEBT  
For the Year Ended June 30, 2016**

Year	US Bank		City of St. Helens	
	Principal	Interest	Principal	Interest
2016-2017	72,225	13,936	4,920	1,760
2017-2018	74,959	11,202	5,069	1,611
2018-2019	77,796	8,365	5,222	1,458
2019-2020	80,741	5,420	5,380	1,300
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>\$ 389,554</u>	<u>\$ 40,849</u>	<u>\$ 59,885</u>	<u>\$ 10,390</u>

Year	West Rainier		PWW Road		Business-Type Activities Transfer Station	
	Principal	Interest	Principal	Interest	Principal	Interest
2016-2017	18,209	11,780	680,319	94,820	221,400	102,260
	18,386	10,779	682,190	92,949	197,811	125,849
2018-2019	18,571	9,768	416,232	58,908	207,642	116,018
2019-2020	23,768	8,746	437,002	38,138	217,962	105,698
2020-2021	23,976	7,439	327,278	16,331	228,794	94,866
2021-2022	24,200	6,090	-	-	240,165	83,495
2022-2023	24,436	4,729	-	-	252,102	71,558
2023-2024	29,686	3,354	-	-	264,631	59,029
2024-2025	29,949	1,685	-	-	277,783	45,877
2025-2026	-	-	-	-	291,589	32,071
2026-2027	-	-	-	-	306,081	17,579
2027-2028	-	-	-	-	47,622	2,367
	<u>\$ 211,181</u>	<u>\$ 64,370</u>	<u>\$ 2,543,021</u>	<u>\$ 301,145</u>	<u>\$ 2,753,581</u>	<u>\$ 856,668</u>

**COLUMBIA COUNTY, OREGON**

**FUTURE MATURITIES OF LONG TERM DEBT  
For the Year Ended June 30, 2016**

Year	PERS Bond 1		PERS Bond 2	
	Principal	Interest	Principal	Interest
2016-2017	69,058	373,769	145,000	166,847
2017-2018	70,441	392,387	165,000	159,802
2018-2019	72,245	415,583	190,000	151,785
2019-2020	97,625	410,202	215,000	142,552
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>\$ 3,764,369</u>	<u>\$ 2,724,908</u>	<u>\$ 3,355,000</u>	<u>\$ 1,241,733</u>

General Obligation Bond, Series  
2006

Year	Principal	Interest
2016-2017	1,045,000	86,588
2017-2018	1,090,000	43,600
	<u>\$ 2,135,000</u>	<u>\$ 130,188</u>

County Leases

Year	Principal	Interest
2016-2017	83,172	792
	<u>\$ 83,172</u>	<u>\$ 792</u>

**COLUMBIA COUNTY, OREGON**

**SCHEDULE OF ACCOUNTABILITY FOR ELECTED OFFICIALS  
For the Year Ended June 30, 2016**

	<u>ASSESSOR</u>	<u>COUNTY CLERK</u>	<u>DISTRICT ATTORNEY</u>	<u>SHERIFF</u>	<u>TREASURER</u>	<u>JUSTICE OF THE PEACE</u>	<u>TOTAL</u>
On Hand - July 1, 2015	\$ 100	\$ 175	\$ -	\$ 42,466	\$ 14,668,656	\$ 95,197	\$ 14,806,594
Receipts	8,909	576,143	-	690,418	104,631,053	359,985	106,266,508
Turnovers & Disbursements: To County Treasurer & Others	(8,909)	(576,143)	-	(598,442)	(103,817,804)	(452,534)	(105,453,831)
On Hand June 30, 2016	<u>\$ 100</u>	<u>\$ 175</u>	<u>\$ -</u>	<u>\$ 134,443</u>	<u>\$ 15,481,905</u>	<u>\$ 2,648</u>	<u>\$ 15,619,271</u>
Consists of:							
Change, Petty Cash, and Revolving Funds	\$ 100	\$ 175	\$ -	\$ 100	\$ 15,481,905	\$ 2,648	\$ 15,484,928
Held in Trust for Inmates	-	-	-	134,343	-	-	134,343
On Hand June 30, 2016	<u>\$ 100</u>	<u>\$ 175</u>	<u>\$ -</u>	<u>\$ 134,443</u>	<u>\$ 15,481,905</u>	<u>\$ 2,648</u>	<u>\$ 15,619,271</u>
					Reconciliation to County Cash held by Oregon State University		2,846
					Total Cash		<u>15,622,117</u>

COLUMBIA COUNTY, OREGON

REPORTS REQUIRED BY FEDERAL AND STATE REGULATIONS

## SATISTICAL 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	97-102
<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	103-105
<i>These schedules contain information to help the reader assess the government's most significant local revenue sources, the property tax.</i>	
DEBT CAPACITY	106-107
<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	108
<i>Help the reader understand the environment within which the government's financial activities take place.</i>	
OPERATING INFORMATION	109
<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, 2016

	2015-16	2014-15	2013-14	2012-13	2011-12
<b>Governmental activities</b>					
Net Investment in Capital Assets	37,507,256	35,611,296	27,421,467	28,465,134	30,651,937
Restricted	10,233,711	9,255,648	10,606,224	9,273,509	10,354,152
Unrestricted	(9,796,851)	(6,562,905)	2,581,472	1,971,572	1,923,848
Total governmental activities net position	37,944,116	38,304,040	40,609,163	39,710,215	42,929,937
<b>Business-type activities</b>					
Net Investment in Capital Assets	1,359,090	869,345	844,006	825,874	826,738
Restricted	300,000	-	2,143		
Unrestricted	929,490	1,165,400	507,914	271,501	203,403
Total business-type activities net position	2,588,580	2,034,745	1,354,063	1,097,375	1,030,141
<b>Primary government activities</b>					
Net Investment in Capital Assets	38,866,346	36,480,641	28,265,473	29,291,008	31,478,675
Restricted	10,533,711	9,255,648	10,608,367	9,273,509	10,354,152
Unrestricted	(8,867,361)	(5,397,505)	3,089,386	2,243,073	2,127,251
Total primary government activities net position	40,532,696	40,338,785	41,963,226	40,807,590	43,960,078
	2010-11	2009-10	2008-09	2007-08	2006-07
<b>Governmental activities</b>					
Net Investment in Capital Assets	33,027,026	35,580,094	48,097,427	51,255,226	53,191,536
Restricted	9,451,867	303,731	282,078	227,314	
Unrestricted	2,371,432	14,314,189	8,379,489	9,532,161	11,144,604
Total governmental activities net position	44,850,325	50,198,014	56,758,994	61,014,701	64,336,140
<b>Business-type activities</b>					
Net Investment in Capital Assets	840,833	861,024	875,416	902,391	894,181
Restricted					
Unrestricted	51,394	247,538	467,464	728,785	556,532
Total business-type activities net position	892,227	1,108,562	1,342,880	1,631,176	1,450,713
<b>Primary government activities</b>					
Net Investment in Capital Assets	33,867,859	36,441,118	48,972,843	52,157,617	54,085,717
Restricted	9,451,867	303,731	282,078	227,314	-
Unrestricted	2,422,826	14,561,727	8,846,953	10,260,946	11,701,136
Total primary government activities net position	45,742,552	51,306,576	58,101,874	62,645,877	65,786,853

Columbia County, Oregon

Changes in net position - Last Ten Fiscal Years

(Accrual Basis of Accounting)

Year ending June 30, 2016

	2015-16	2014-15	2013-14	2012-13	2011-12
<b>Expenses</b>					
Governmental activities					
General government	8,074,730	4,798,143	5,985,721	5,135,625	5,565,525
Roads and bridges	6,488,377	5,026,777	5,597,225	6,771,510	7,931,837
Public safety	12,281,630	8,124,493	9,631,594	9,777,279	10,605,700
Health and welfare	374,843	1,646,918	4,988,883	7,639,119	22,577,239
Culture and recreation	1,521,110	1,359,871	1,245,113	1,208,806	1,167,084
Economic development	2,224,564	3,069,194	2,609,894	3,231,451	2,943,900
Interest on long-term debt	1,942,940	1,938,588	1,219,416	829,337	753,912
Total governmental activities expenses	<u>32,908,193</u>	<u>25,963,983</u>	<u>31,277,845</u>	<u>34,593,127</u>	<u>51,545,197</u>
Business-type activities					
Transfer Station	2,235,458	1,892,005	2,098,406	2,198,988	2,305,098
Total business-type activities expenses	<u>2,235,458</u>	<u>1,892,005</u>	<u>2,098,406</u>	<u>2,198,988</u>	<u>2,305,098</u>
Total primary government expenses	<u>35,143,651</u>	<u>27,855,988</u>	<u>33,376,251</u>	<u>36,792,115</u>	<u>53,850,295</u>
<b>Program revenues: Governmental activities</b>					
Charges for services					
Public safety	3,367,883	3,496,260	3,609,110	2,549,526	2,902,525
Economic development	504,893	1,153,328	1,273,585	412,633	738,486
General gov't and other activities	4,423,147	4,075,375	2,744,582	900,099	1,976,116
Operating grants and contributions	8,470,573	9,812,491	13,744,291	12,885,441	27,176,712
Capital grants and contributions	403,179	263,997	993,004	1,065,840	2,805,314
Total gov activities program revenues	<u>17,169,675</u>	<u>18,801,452</u>	<u>22,364,572</u>	<u>17,813,539</u>	<u>35,599,153</u>
<b>Program revenues: Business-type activities</b>					
Charges for services - Transfer Station	2,829,041	2,663,004	2,385,001	2,353,436	2,425,241
Capital grants and contributions					
Total business-type activities program rev	<u>2,829,041</u>	<u>2,663,004</u>	<u>2,385,001</u>	<u>2,353,436</u>	<u>2,425,241</u>
Total primary government revenues	<u>19,998,716</u>	<u>21,464,456</u>	<u>24,749,573</u>	<u>20,166,975</u>	<u>38,024,394</u>
<b>Net (expense)/revenue</b>					
Governmental activities	(15,738,518)	(7,162,531)	(8,913,273)	(16,779,588)	(15,946,044)
Business-type activities	593,583	770,999	286,595	154,448	120,143
Total primary gov net (expense)/revenue	<u>(15,144,935)</u>	<u>(6,391,532)</u>	<u>(8,626,678)</u>	<u>(16,625,140)</u>	<u>(15,825,901)</u>
<b>General revenues and other changes in net position</b>					
Governmental activities					
Property taxes	12,512,709	12,507,248	9,392,595	6,934,383	7,010,479
Intergov state-collected tax	448,100	390,476	379,421	366,189	3,497,531
Fees, royalties, misc	1,242,493	399,695	1,097,722	6,121,903	3,491,126
Interest and investment earnings	93,958	66,375	55,360	48,780	44,223
Transfers	47,295	50,105	32,155	88,611	(17,702)
Total governmental activities	<u>14,344,555</u>	<u>13,413,899</u>	<u>10,957,253</u>	<u>13,559,866</u>	<u>14,025,657</u>
Business-type activities					
Interest and investment earnings	7,547	4,169	2,248	1,397	69
Transfers	(47,295)	(50,105)	(32,155)	(88,611)	17,702
Total business-type activities	<u>(39,748)</u>	<u>(45,936)</u>	<u>(29,907)</u>	<u>(87,214)</u>	<u>17,771</u>
Total primary government	<u>14,304,807</u>	<u>13,367,963</u>	<u>10,927,346</u>	<u>13,472,652</u>	<u>14,043,428</u>
Extraordinary Item	543,139				
Government activities prior period adjustment	490,900		(1,145,032)		
GASB 68 beginning balance restatement		(8,600,872)			
<b>Change in net position</b>					
Governmental activities	(359,923)	(2,305,123)	898,948	(3,219,722)	(1,920,387)
Business-type activities	<u>553,835</u>	<u>680,682</u>	<u>256,688</u>	<u>67,234</u>	<u>137,914</u>
Total primary gov change in net position	<u>193,912</u>	<u>(1,624,441)</u>	<u>1,155,636</u>	<u>(3,152,488)</u>	<u>(1,782,473)</u>

## Columbia County, Oregon

## Changes in net position - Last Ten Fiscal Years

(Accrual Basis of Accounting)

5

Year ending June 30, 2016

	2010-11	2009-10	2008-09	2007-08	2006-07
<b>Expenses</b>					
Governmental activities					
General government	5,204,982	9,515,950	9,666,699	6,845,730	6,064,877
Roads and bridges	8,668,276	5,786,981	8,754,969	16,544,441	16,885,253
Public safety	11,409,493	10,043,049	10,288,752	7,319,567	7,617,940
Health and welfare	7,661,353	4,729,646	4,949,788	3,133,636	5,956,272
Culture and recreation	1,348,600	1,343,153	1,358,327	933,324	1,012,038
Economic development	1,706,262	3,227,811	1,809,066	1,720,300	2,425,369
Interest on long-term debt	1,278,588	1,654,028	950,402	884,271	1,638,425
Total governmental activities expenses	<u>37,277,554</u>	<u>36,300,618</u>	<u>37,778,003</u>	<u>37,381,269</u>	<u>41,600,174</u>
Business-type activities					
Transfer Station	2,550,968	2,266,472	2,332,599	2,199,529	2,240,629
Total business-type activities expenses	<u>2,550,968</u>	<u>2,266,472</u>	<u>2,332,599</u>	<u>2,199,529</u>	<u>2,240,629</u>
Total primary government expenses	<u>39,828,522</u>	<u>38,567,090</u>	<u>40,110,602</u>	<u>39,580,798</u>	<u>43,840,803</u>
<b>Program revenues: Governmental activities</b>					
Charges for services					
Public safety	2,529,396	1,622,381	2,350,344	2,686,347	1,677,494
Economic development	1,037,722	1,598,033	1,212,978	2,443,197	8,814
General govt and other activities	1,898,147	2,165,628	2,980,159	2,069,769	3,630,006
Operating grants and contributions	11,159,429	9,846,392	8,619,550	6,497,151	9,680,114
Capital grants and contributions	789,698	1,637,139	6,739,839	3,421,859	172,492
Total gov activities program revenues	<u>17,414,392</u>	<u>16,869,573</u>	<u>21,902,870</u>	<u>17,118,323</u>	<u>15,168,920</u>
<b>Program revenues: Business-type activities</b>					
Charges for services - Transfer Station	2,323,926	2,029,076	2,027,965	2,341,384	2,480,286
Capital grants and contributions					
Total business-type activities program rev	<u>2,323,926</u>	<u>2,029,076</u>	<u>2,027,965</u>	<u>2,341,384</u>	<u>2,480,286</u>
Total primary government revenues	<u>19,738,318</u>	<u>18,898,649</u>	<u>23,930,835</u>	<u>19,459,707</u>	<u>17,649,206</u>
<b>Net (expense)/revenue</b>					
Governmental activities	(19,863,162)	(19,431,045)	(15,875,133)	(20,262,946)	(26,431,254)
Business-type activities	(227,042)	(237,396)	(304,634)	141,855	239,657
Total primary gov net (expense)/revenue	<u>(20,090,204)</u>	<u>(19,668,441)</u>	<u>(16,179,767)</u>	<u>(20,121,091)</u>	<u>(26,191,597)</u>
<b>General revenues and other changes in net position</b>					
Governmental activities					
Property taxes	7,295,383	6,525,283	6,665,185	8,878,743	6,846,030
Intergov state-collected tax	4,448,773	3,686,403	2,948,175	3,251,794	
Fees, royalties, misc	2,731,301	2,219,326	1,756,403	4,257,992	7,041,960
Interest and investment earnings	45,099	69,805	249,663	552,978	693,485
Transfers	(9,414)				
Total governmental activities	<u>14,511,142</u>	<u>12,500,817</u>	<u>11,619,426</u>	<u>16,941,507</u>	<u>14,581,475</u>
Business-type activities					
Interest and investment earnings	1,293	3,078	16,338	38,608	37,188
Transfers	9,414				-
Total business-type activities	<u>10,707</u>	<u>3,078</u>	<u>16,338</u>	<u>38,608</u>	<u>37,188</u>
Total primary government	<u>14,521,849</u>	<u>12,503,895</u>	<u>11,635,764</u>	<u>16,980,115</u>	<u>14,618,663</u>
<b>Extraordinary Item</b>					
Government activities prior period adjustment	4,331	369,248			
<b>GASB 68 beginning balance restatement</b>					
<b>Change in net position</b>					
Governmental activities	(5,347,689)	(6,560,980)	(4,255,707)	(3,321,439)	(11,849,779)
Business-type activities	(216,335)	(234,318)	(288,296)	180,463	276,845
Total primary gov change in net position	<u>(5,564,024)</u>	<u>(6,795,298)</u>	<u>(4,544,003)</u>	<u>(3,140,976)</u>	<u>(11,572,934)</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
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
2009-10	6,525,283	567,916	41,261	1,879,890	9,014,350
2008-09	6,665,185	358,993	48,499	224,968	7,297,645
2007-08	8,878,743	344,252	85,246	381,407	9,689,648
2006-07	6,846,030	3,412,628	90,823	2,358,227	12,707,708

\* Prior to FY07, Secure Rural Schools (also known as O&C funds) was categorized as a Source of Tax revenue because the Measure 50 tax reform calculation to determine permanent rates included these payments on the apparent assumption that these were durable tax revenues for counties. It has become clear since this time that these revenues are far from a stable tax revenue source and are, instead, truly discretionary grant dollars from the federal government. As such, the funds are now categorized as intergovernmental funds.

Columbia County, Oregon

Fund Balances, Governmental Funds - Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

Year ending June 30, 2016

	2015-16	2014-15	2013-14	2012-13	2011-12
<b>General fund</b>					
Nonspendable	36,215	47,453	143,084	162,915	135,365
Restricted	701,859	893,838	654,555	642,528	758,200
Committed	167,423	226,823	271,823	452,140	552,140
Assigned	17,400	26,500	232,055	500,000	
Unassigned	3,935,174	3,548,781	3,856,674	2,775,511	2,711,077
<b>Total general fund</b>	<b>4,858,071</b>	<b>4,743,395</b>	<b>5,158,191</b>	<b>4,533,095</b>	<b>4,156,782</b>
<b>All other governmental funds</b>					
Nonspendable	173,670	269,678	143,668	168,898	178,827
Restricted	8,261,340	7,595,625	4,551,156	3,018,483	3,243,502
Assigned	1,085,688	699,007	101,224		
Reserved - debt service			74,659	71,813	160,713
Reserved - system devel			729,293	606,812	989,519
Unreserved					
<b>Total other governmental funds</b>	<b>9,520,698</b>	<b>8,564,310</b>	<b>5,600,000</b>	<b>3,866,006</b>	<b>4,572,561</b>
<b>All governmental funds</b>					
Nonspendable	209,885	317,131	286,752	331,813	314,192
Restricted	8,963,199	8,489,463	5,205,711	3,661,011	4,001,702
Committed	167,423	226,823	271,823	452,140	552,140
Assigned	1,103,088	725,507	333,279	500,000	-
Unassigned	3,935,174	3,548,781	3,856,674	2,775,511	2,711,077
Reserved - debt service			74,659	71,813	160,713
Reserved - system devel			729,293	606,812	989,519
Unreserved					
<b>Total governmental funds</b>	<b>14,378,769</b>	<b>13,307,705</b>	<b>10,758,191</b>	<b>8,399,101</b>	<b>8,729,343</b>
<b>2010-11</b>					
<b>General fund</b>					
Nonspendable	182,209				
Restricted	1,162,920				
Committed	616,775				
Unassigned	3,023,169				
Unreserved		5,263,552	5,267,218	5,051,183	2,777,791
<b>Total general fund</b>	<b>4,985,073</b>	<b>5,263,552</b>	<b>5,267,218</b>	<b>5,051,183</b>	<b>2,777,791</b>
<b>All other governmental funds</b>					
Nonspendable	167,180				
Restricted	2,881,159				
Reserved - debt service	(49,816)	(53,472)	50,556	80,002	60,657
Reserved - system devel	706,245	303,731	231,522	147,312	
Unreserved		4,578,294	6,051,699	6,998,073	7,644,693
<b>Total other governmental funds</b>	<b>3,704,768</b>	<b>4,828,553</b>	<b>6,333,777</b>	<b>7,225,387</b>	<b>7,705,350</b>
<b>All governmental funds</b>					
Nonspendable	349,389	-	-	-	-
Restricted	4,044,079	-	-	-	-
Committed	616,775	-	-	-	-
Unassigned	3,023,169	-	-	-	-
Reserved - debt service	(49,816)	(53,472)	50,556	80,002	60,657
Reserved - system devel	706,245	303,731	231,522	147,312	
Unreserved		9,841,846	11,318,917	12,049,256	10,422,484
<b>Total governmental funds</b>	<b>8,689,841</b>	<b>10,092,105</b>	<b>11,600,995</b>	<b>12,276,570</b>	<b>10,483,141</b>

Columbia County, Oregon

Change in Fund Balances, Governmental Funds - Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

Year ending June 30, 2016

	2015-16	2014-15	2013-14	2012-13	2011-12
<b>Revenues</b>					
Taxes	16,956,599	12,857,129	9,773,845	7,379,918	7,303,478
Intergovernmental	6,560,085	12,929,814	15,331,479	14,078,282	33,479,557
Charges for services	1,281,184	2,822,408	2,811,269	2,862,402	3,191,777
Licenses and permits	2,177,120	435,435	217,046	914,044	869,816
Fines, fees, forfeitures	4,749,555	3,192,971	3,438,749	2,262,485	3,551,825
Royalties, franch., timber, misc	1,759,894	543,233	964,864	3,817,501	1,488,800
Interest and invstm't earnings	86,306	66,375	55,360	48,780	44,223
<b>Total revenues</b>	<b>33,570,743</b>	<b>32,847,367</b>	<b>32,592,612</b>	<b>31,363,411</b>	<b>49,929,476</b>
<b>Expenditures</b>					
General government	6,699,744	5,470,887	5,389,247	4,848,623	5,264,376
Roads and bridges	4,280,757	3,887,440	3,208,727	3,864,936	4,267,460
Public safety	9,837,013	9,193,989	8,557,751	8,979,316	9,756,585
Health and welfare	365,833	1,655,159	4,447,424	7,466,341	21,717,329
Culture and recreation	1,311,833	1,241,376	1,177,630	1,044,367	1,008,772
Economic development	3,822,479	3,516,785	2,215,580	2,955,898	2,654,739
Capital outlay	1,969,613	527,525	1,898,158	753,234	3,389,387
Debt service - principal	2,859,900	2,973,136	2,151,744	1,040,938	1,084,925
Debt service - interest	1,942,940	1,938,588	1,219,416	829,337	753,912
<b>Total expenditures</b>	<b>33,090,112</b>	<b>30,404,884</b>	<b>30,265,677</b>	<b>31,782,991</b>	<b>49,897,485</b>
Excess of rev over/(under) exp	480,631	2,442,483	2,326,935	(419,580)	31,991
<b>Other financing sources (uses)</b>					
Sale of capital assets		2,010		730	7,510
Transfers in	6,094,108	5,473,607	4,155,299	3,706,907	3,552,956
Transfers out	(6,094,107)	(5,473,607)	(4,155,299)	(3,706,907)	(3,535,254)
Transfers in from bus-type	47,295	50,105	40,144	95,712	42,210
Transfers out to bus-type			(7,989)	(7,101)	(59,912)
Insurance recovery	543,139	54,918			
<b>Total other financing sources (uses)</b>	<b>590,435</b>	<b>107,033</b>	<b>32,155</b>	<b>89,341</b>	<b>7,510</b>
<b>Net change in fund balances</b>	<b>1,071,066</b>	<b>2,549,516</b>	<b>2,359,090</b>	<b>(330,239)</b>	<b>39,501</b>

Debt service as a %age of noncap exp 15.4% 16.4% 11.9% 6.0% 4.0%

	2010-11	2009-10	2008-09	2007-08	2006-07
<b>Revenues</b>					
Taxes	7,578,484	6,994,433	7,004,946	9,204,574	10,224,420
Intergovernmental	16,906,419	13,929,514	18,175,723	14,645,853	9,852,606
Charges for services	3,814,792	2,730,779	3,826,701	5,117,165	2,916,864
Licenses and permits	101,303	432,870	246,136	1,662,803	698,587
Fines, fees, forfeitures	2,236,658	2,653,597	3,073,871	2,888,795	1,580,205
Royalties, franch., timber, misc	4,341,731	5,318,309	2,776,166	3,632,852	5,203,768
Interest and invstm't earnings	45,099	69,805	249,663	552,978	693,485
<b>Total revenues</b>	<b>35,024,486</b>	<b>32,129,307</b>	<b>35,353,206</b>	<b>37,705,020</b>	<b>31,169,935</b>
<b>Expenditures</b>					
General government	6,723,404	8,033,465	8,445,327	8,085,271	7,191,266
Roads and bridges	4,391,843	4,967,600	6,798,383	8,284,750	5,647,860
Public safety	10,773,853	8,621,050	7,989,392	8,441,991	7,130,093
Health and welfare	7,582,199	4,059,974	3,843,595	3,472,939	5,782,842
Culture and recreation	1,189,309	1,141,187	1,054,764	966,767	865,891
Economic development	1,493,920	2,770,784	1,404,771	2,094,755	2,374,255
Capital outlay	2,086,207	1,796,069	4,592,053	2,891,107	1,672,102
Debt service - principal	919,842	432,801	950,094	792,690	11,075,624
Debt service - interest	1,278,588	1,654,028	950,402	884,271	1,638,425
<b>Total expenditures</b>	<b>36,439,165</b>	<b>33,476,958</b>	<b>36,028,781</b>	<b>35,914,541</b>	<b>43,378,358</b>
Excess of rev over/(under) exp	(1,414,679)	(1,347,651)	(675,575)	1,790,479	(12,208,423)
<b>Other financing sources (uses)</b>					
Sale of capital assets	17,500	3,400			
Transfers in	1,428,901	921,622	1,797,413	1,231,719	1,159,431
Transfers out	(1,428,901)	(921,622)	(1,797,413)	(1,231,719)	(1,159,431)
Transfers in from bus-type	(9,414)				
Issuance of debt, bond/note proceeds				2,950	11,157,429
<b>Total other financing sources (uses)</b>	<b>8,086</b>	<b>3,400</b>	<b>-</b>	<b>2,950</b>	<b>11,157,429</b>
<b>Net change in fund balances</b>	<b>(1,406,593)</b>	<b>(1,344,251)</b>	<b>(675,575)</b>	<b>1,793,429</b>	<b>(1,050,994)</b>
Debt service as a %age of noncap exp	<u>6.4%</u>	<u>6.6%</u>	<u>6.0%</u>	<u>5.1%</u>	<u>30.5%</u>

(1) Debt service percentage unusually high because of refinancing current debt to lower anticipated total debt service cost

## Columbia County, Oregon

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

Fiscal Year	Property taxes	Public service taxes	Franchise taxes	Mineral royalties and timber*	Total
2015-16	12,476,080	4,480,519	111,086	1,588,117	18,655,802
2014-15	12,466,653	390,476	106,866	101,691	13,065,686
2013-14	9,394,424	379,421	121,900	525,882	10,421,627
2012-13	7,013,729	366,189	66,300	47,178	7,493,396
2011-12	6,955,939	347,539	88,503	81,378	7,473,359
2010-11	7,249,706	328,778	74,090	136,663	7,789,237
2009-10	6,426,517	567,916	41,261	1,879,890	8,915,584
2008-09	6,645,953	358,993	48,499	224,968	7,278,413
2007-08	9,204,574	344,252	85,246	381,407	10,015,479
2006-07	6,811,792	3,412,628	90,823	2,358,227	12,673,470

\* Prior to FY07, Secure Rural Schools (also known as O&C funds) was categorized as a Source of Tax revenue because the Measure 50 tax reform calculation to determine permanent rates included these payments on the apparent assumption that these were durable tax revenues for counties. It has become clear since this time that these revenues are far from a stable tax revenue source and are, instead, truly discretionary grant dollars from the federal government. As such, the funds are now categorized as intergovernmental funds.

## Columbia County, Oregon

### Assessed Values and Estimated Actual Value of Taxable Property - Last Ten Fiscal Year (Modified Accrual Basis of Accounting)

Fiscal Year	Real Property	Manufactured Structures	Personal Property	Utility Property	Total Assessed Value (AV)
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
2007-08	3,185,200,815	31,815,070	77,149,290	601,213,350	3,895,378,525
2006-07	3,090,168,050	31,747,840	69,745,790	408,879,110	3,600,540,790

Fiscal Year	Taxable Ratio (RMV to AV)	Real Market Value (RMV)	Taxes	Direct Tax Rate
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%
2007-08	57.14%	6,817,268,184	51,509,143	1.32%
2006-07	60.87%	5,914,890,583	45,633,147	1.27%

Source: County Assessor Rolls



Columbia County, Oregon

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

Taxpayer	Industry	FY2015-16			FY2006-07		
		Taxable Assessed Value (AV)	Rank	Percentage of Total Taxable AV	Taxable Assessed Value (AV)	Rank	Percentage of Total Taxable AV
Portland General Electric	Utility	583,012,775	1	12.36%	182,551,030	1	5.07%
Northwest Natural Gas	Utility	161,612,502	2	3.43%	165,251,100	2	4.59%
US Gypsum	Building Products	70,748,960	3	1.50%	118,246,890	3	3.28%
Cascade Kelly Holdings	Distribution	54,595,390	4	1.16%			
Cascade Tissue Group	Paper Products	51,798,430	5	1.10%	18,959,700	8	0.53%
Longview Timberlands LLC	Wood Products	45,958,252	6	0.97%			
Dyno Nobel, Inc	Explosives	43,061,771	7	0.91%	18,412,610	9	0.51%
Clatskanie PUD	Utility	38,491,000	8	0.82%			
Columbia River PUD	Utility	27,099,500	9	0.57%	29,723,080	6	0.83%
Armstrong World Industries	Ceiling Tiles	25,715,160	10	0.55%	28,227,700	7	0.78%
Comcast Corp	Utility						
Boise White Paper	Paper Products				89,218,770	4	2.48%
Longview Fiber	Wood Products				38,339,000	5	1.06%
Qwest Corporation	Utility						
Fred Meyer Stores	Retail				10,145,260	10	0.28%
All Others		3,613,596,081		76.63%	2,901,465,650		80.58%
Totals		<u>\$ 4,715,689,821</u>		<u>100.00%</u>	<u>\$ 3,600,540,790</u>		<u>100.00%</u>

GFOA: C3

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	Percentage Delinquent
	Taxes Levied	Amount	Percentage of Levy		Amount	Percentage of Levy		
2015-16	7,907,934	7,254,949	91.7%		7,254,949	91.7%	486,925	6.2%
2014-15	7,650,677	6,997,997	91.5%	127,039	7,125,036	93.1%	502,598	6.6%
2013-14	6,966,083	6,496,561	93.3%	226,060	6,722,621	96.5%	264,156	3.8%
2012-13	6,920,409	6,343,061	91.7%	996,684	7,339,745	106.1%	158,692	2.3%
2011-12	6,902,573	6,331,768	91.7%	414,999	6,746,767	97.7%	91,246	1.3%
2010-11	6,807,953	6,252,873	91.8%	373,740	6,626,613	97.3%	45,509	0.7%
2009-10	6,725,147	5,772,981	85.8%	384,293	6,157,274	91.6%	15,649	0.2%
2008-09	6,521,791	5,970,448	91.5%	343,474	6,313,922	96.8%	6,992	0.1%
2007-08	6,261,400	5,749,885	91.8%	301,254	6,051,139	96.6%	3,623	0.1%
2006-07	6,006,883	5,524,777	92.0%	302,346	5,827,123	97.0%	1,768	0.0%

Tax Levy Rates - Last Ten Fiscal Years

Fiscal Year	Permanent Rate	Bond Levy	Local Option	Total County
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
2009-10	1.3956	0.2822	-	1.6778
2008-09	1.3956	0.2858	-	1.6814
2007-08	1.3956	0.3112	-	1.7068
2006-07	1.3956	0.3135	-	1.7091

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		
2015-16	7,119,369	3,113,641	2,135,000	83,172	12,451,182	
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	
2009-10	7,966,095	6,192,211	7,530,000		21,688,306	
2008-09	8,043,898	5,803,100	8,165,000		22,011,998	
2007-08	8,106,657	5,822,346	9,040,000		22,969,003	
2006-07	8,147,737	4,025,041	9,816,205		21,988,983	
					(1)	(2)

Fiscal Year	Business Type Activities	Total Primary Government	Percentage of Personal Income	Per Capita (estimate)	County Population	Per Capita Personal Income
2015-16	2,753,581	15,204,763	0.77%	299	50,795	38,845
2014-15	3,366,911	18,762,957	1.02%	372	50,390	36,680
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
2009-10	4,044,275	25,732,581	1.61%	521	49,430	32,372
2008-09	4,161,128	26,173,126	1.60%	537	48,773	33,590
2007-08	4,272,447	27,241,450	1.77%	566	48,164	31,933
2006-07	4,378,496	26,367,479	1.78%	555	47,486	31,270

(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 48-50

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
2015-16	6,557,903,862	131,158,077	65,579,039	196,737,116	2,135,000	3,113,641	5,248,641
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
2009-10	6,693,897,931	133,877,959	66,938,979	200,816,938	7,530,000	6,192,211	13,722,211
2008-09	6,175,643,775	123,512,876	61,756,438	185,269,313	8,165,000	5,803,100	13,968,100
2007-08	6,817,268,184	136,345,364	68,172,682	204,518,046	9,040,000	5,822,346	14,862,346
2006-07	5,914,890,583			177,446,717			4,025,041

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
2015-16	129,023,077	62,465,398	191,488,475	1.6%	4.7%	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%
2009-10	126,347,959	60,746,768	187,094,727	5.6%	9.3%	6.8%
2008-09	115,347,876	55,953,338	171,301,213	6.6%	9.4%	7.5%
2007-08	127,305,364	62,350,336	189,655,700	6.6%	8.5%	7.3%
2006-07			173,421,676			2.3%

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	Unemploy- ment Rate
	(1)	(2)	(2)	(3)	(4)
2015-16	50,795	1,926,722	38,845	7,697	6.1
2014-15	50,390	1,848,305	36,680	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
2009-10	49,430	1,600,164	32,372	8,290	12.1
2008-09	48,773	1,638,281	33,590	8,548	14.1
2007-08	48,164	1,538,023	31,933	8,639	6.4
2006-07	47,486	1,484,893	31,270	8,108	5.6

Source:

- (1) Population Research Center, Portland State University and State of Oregon Population Forecast
- (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. Adjusted Seasonally 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

	2015-16	2014-15	2013-14	2012-13	2011-12
<b>Function</b>					
General Government	71.74	67.74	66.57	65.78	75.44
Public Safety					
Sheriff					
Officers	37.53	34.24	26.50	31.73	35.19
Civilians	7.60	7.64	6.48	4.58	4.74
Parole/Probation	12.43	12.15	13.30	13.58	13.78
Animal Control	1.00	1.00	1.00	1.98	2.57
Emergency Management	1.94	1.91	2.70	1.80	2.28
Highways and streets					
Engineering/Administration	5.00	5.00	5.00	5.00	5.50
Maintenance	16.50	18.00	16.00	18.00	20.00
Transfer Station/Solid Waste	1.19	0.93	0.91	0.91	2.95
Culture and recreation					
Parks	3.00	3.00	3.00	4.90	4.30
Fairgrounds	0.00	0.00	0.00	0.00	0.53
<b>Total</b>	<b>157.93</b>	<b>151.61</b>	<b>141.46</b>	<b>148.26</b>	<b>167.28</b>

Percent change	4.2%	7.2%	-4.6%	-11.4%	-7.6%
Percent change last 10 years	-6.3%				

	2010-11	2009-10	2008-09	2007-08	2006-07
<b>Function</b>					
General Government	86.40	78.40	93.08	86.22	71.25
Public Safety					
Sheriff					
Officers	35.38	34.38	41.98	40.25	33.50
Civilians	3.99	4.49	5.48	4.80	6.50
Parole/Probation	14.57	14.77	19.09	15.24	21.80
Animal Control	2.96	3.95	3.46	2.67	2.90
Emergency Management	3.00	3.00	3.00	2.17	1.00
Highways and streets					
Engineering/Administration	5.50	5.50	5.50	5.75	5.00
Maintenance	20.00	20.00	21.00	21.00	21.00
Transfer Station/Solid Waste	3.70	4.95	3.80	1.25	1.00
Culture and recreation					
Parks	4.45	4.45	4.70	4.70	3.60
Fairgrounds	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>180.95</b>	<b>174.89</b>	<b>202.09</b>	<b>185.05</b>	<b>168.55</b>

Percent change	3.5%	-13.5%	9.2%	9.8%	-0.9%
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FY2007-08 and later:  
Budgeted Full-time Equivalents

FY2006-07 and earlier:  
Full-time Equivalent Employees as of Dec 31

COLUMBIA COUNTY, OREGON

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS



**PAULY, ROGERS, AND CO., P.C.**  
12700 SW 72<sup>nd</sup> Ave. Tigard, OR 97223  
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December 20, 2016

### **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, 2016, and have issued our report thereon dated December 20, 2016. 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 44.

#### **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 "Matthew Graves". The signature is written in a cursive, flowing style.

Matthew Graves, CPA  
PAULY, ROGERS AND CO., P.C.

COLUMBIA COUNTY, OREGON

GRANT COMPLIANCE REVIEW



**PAULY, ROGERS, AND CO., P.C.**  
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December 20, 2016

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, each major fund, and the aggregate remaining fund information of Columbia County as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated December 20, 2016.

**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.



Matthew Graves, CPA  
PAULY, ROGERS AND CO., P.C.



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December 20, 2016

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, 2016. 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, 2016.

**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.



Matthew Graves, CPA  
PAULY, ROGERS AND CO., P.C.

COLUMBIA COUNTY  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 For the Year Ended June 30, 2016

---

**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) identified 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) identified 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**

<b><u>CFDA NUMBER</u></b>	<b><u>NAME OF FEDERAL PROGRAM CLUSTER</u></b>
---------------------------	---

15.227	Distribution of Receipts to State and Local Governments
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COLUMBIA COUNTY, OREGON  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2016

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

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

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.