



Reports of Independent Auditors and  
Financial Statements with  
Supplementary Information

**Columbia County, Oregon**

June 30, 2023

# Table of Contents

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	<b>Page</b>
<b>Introductory Section</b>	
Board of Commissioners and Elected Officials	i
<b>Report of Independent Auditors</b>	1
<b>Management’s Discussion &amp; Analysis</b>	5
<b>Financial Statements</b>	
Statement of Net Position	19
Statement of Activities	20
Balance Sheet – Governmental Funds	21
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	22
Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds	23
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the Statement of Activities	24
Major Governmental Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	25
General Fund	25
Jail Operations Fund	26
Road Fund	27
Direct Pass-Through Grant Fund	28
Community Correction Fund	29

Columbia County Development Agency	30
Statement of Net Position – Proprietary Funds	31
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds	32
Statement of Cash Flows – Proprietary Funds	33
Statement of Fiduciary Net Position – Fiduciary Funds	34
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	35
Notes to the Financial Statements	36
<b>Required Supplementary Information</b>	
Schedule of the Proportionate Share of the Net Pension Liability	69
Schedule of Contributions	70
Schedule of the Proportionate Share of the Net OPEB Asset/(Liability) for RHIA	71
Schedule of Contributions for RHIA	72
Schedule of Changes in Total OPEB Liability and Related Ratios – Other Post Employment Benefits	73
<b>Supplementary Information</b>	
Combining Balance Sheet – Nonmajor Governmental Funds	75
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds	76
<b>Schedule of Revenues, Expenditures, and Changes in Fund Balances – Actual and Budget – Nonmajor Governmental Funds</b>	
Fair Board Fund	78
Corner Preservation Fund	79
Inmate Benefit Expense Fund	80
Courthouse Security Fund	81
Law Library Fund	82
Economic Development Fund	83
Public Works Capital Fund	84
County Park and Recreation Fund	85

CC Rider Transportation Fund	86
Building Services Fund	87
Strategic Investment Program Fund	88
Clerk's Record Reserve Fund	89
Meadowview Service District	90
4-H Extension Service District	91
<b>Schedule of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget – Proprietary Fund</b>	
Transfer Station Fund	93
Combining Statement of Net Position – Internal Service Funds	94
Combining Statement of Revenues, Expenditures, and Changes in Net Position – Internal Service Funds	95
Combining Statement of Cash Flows – Internal Service Funds	96
<b>Schedule of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget</b>	
PERS Reserve Fund	98
Risk Management Fund	99
Support Major Projects Fund	100
<b>Schedule of Revenues, Expenditures, and Changes in Fund Balance</b>	
General Fund by Department	102
Future Maturities of Long-Term Debt	106
<b>Statistical Section</b>	
Net Position by Component	109
Changes in Net Position	111
Governmental Activities Tax Revenue by Source – Accrual Basis of Accounting	115
Fund Balances – Governmental Funds	116
Assessed Values and Estimated Actual Value of Taxable Property	117
Principal Property Taxpayers	118

Ratios of Outstanding Debt by Type	119
Legal Debt Margin Information	120
Demographic and Economic Statistics	121
Full-time Equivalent County Government	122
<b>Reports Required by Federal and State Regulations</b>	
<b>Report of Independent Auditors Required by Oregon State Regulations</b>	124
<b>Grant Compliance Review</b>	
<b>Report of Independent Auditor on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i></b>	127
<b>Report of Independent Auditors on Compliance for the Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance</b>	129
Schedule of Expenditures of Federal Awards	132
Notes to the Schedule of Expenditures of Federal Awards	134
Schedule of Findings and Questioned Costs	135
Summary Schedule of Prior Audit Findings	139
Corrective Action Plan	140

## **Introductory Section**

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**Columbia County, Oregon**  
**Board of Commissioners and Elected Officials**

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**Board of Commissioners**

<u>Name and Address</u>	<u>Term Expires</u>
Margaret Magruder	December 2024
Kellie Jo Smith	December 2026
Casey Garrett	December 2024

**Elected Officials**

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Andrea Jurkiewicz	County Assessor	December 2026
Debbie Klug	County Clerk	December 2026
Joshua Pond	County District Attorney (appointed)	December 2024
Brian Pixley	County Sheriff	December 2026
Mary Ann Guess	County Treasurer	December 2024
Diana Taylor	Justice of the Peace	December 2024

## Report of Independent Auditors

The Board of Commissioners  
Columbia County, Oregon

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary statements for the general fund, jail operations fund, road fund, direct pass-through grant fund, community corrections fund, and Columbia County Development Agency fund of Columbia County, Oregon (the County) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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, the aggregate remaining fund information, and the budgetary statements for the general fund, jail operations fund, road fund, direct pass-through grant fund, community corrections fund, and Columbia County Development Agency fund of the County as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of the proportionate share of the net pension liability and schedule of contributions for PERS, schedule of the proportionate share of the net OPEB asset/(liability) for RHIA and schedule of contributions for RHIA, and schedule of changes in total OPEB liability and related ratios – other post employment benefits be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 management's discussion and analysis, schedule of the proportionate share of the net pension liability and schedule of contributions for PERS, schedule of the proportionate share of the net OPEB asset/(liability) for RHIA and schedule of contributions for RHIA, and schedule of changes in total OPEB liability and related ratios – other post employment benefits 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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining balance sheet – nonmajor governmental funds, combining statement of revenues, expenditures, and changes in fund balance – nonmajor governmental funds, schedules of revenues, expenditures, and changes in fund balances – budget and actual – nonmajor funds, schedule of revenues, expenditures, and changes in fund balance – budget and actual – transfer station, combining statement of net position – internal service funds, combining schedule of revenues, expenditures, and changes in net position – internal service funds, schedules of revenues, expenditures and changes in fund balance – budget and actual – internal service funds, schedule of revenues, expenditures, and changes in fund balance – general fund by department, and future maturities of long-term debt (collectively, the supplementary information) are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2024, on our consideration of the County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the County’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control over financial reporting and compliance.

***Other Reporting Required by Minimum Standards for Audits of Oregon Municipal Corporations***

In accordance with the *Minimum Standards for Audits of Oregon Municipal Corporations*, we have also issued our report dated May 31, 2024, on our consideration of the County’s compliance with certain provisions of laws, regulations, contracts, and grant agreements, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0330. 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.



Ashley Osten, Partner,  
for Moss Adams LLP  
Portland, Oregon  
May 31, 2024

## **Management's Discussion and Analysis**

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## Columbia County, Oregon Management's Discussion and Analysis For the Year Ended June 30, 2023

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As management of Columbia County, Oregon (the 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, 2023 (FY2023). We encourage readers to consider the information presented here in conjunction with the financial statements.

**Financial Highlights** – The assets and deferred outflows of resources of Columbia County, Oregon exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$61,625,671 (net position). Of this amount, unrestricted net position is negative \$17,502,427. 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).

- The County's total net position decreased by \$567 from last year, a change of less than 1 percent.
- The County's current assets saw a decrease of \$6,563,254 to end the year at \$43,342,985, a change of 15.1 percent.
- The value of capital and leased assets net of depreciation and amortization increased by \$1,819,346 or 3.9 percent.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$33,006,144, a decrease of 9.4 percent from last year, or \$3,433,408. The Jail Operations Fund, Road Fund, Direct Pass-Through Grant Fund, Community Corrections, and the Columbia County Development Agency Fund account for \$21,357,822 of the total fund balance. Of the County's 23 governmental funds, 15 equaled or grew in fund balance relative to last year. The greatest fund balance increase was in the Direct Pass-Through Grant Fund at \$5,195,337 while the largest fund balance decline was in the Columbia County Development Agency at (\$8,290,569).
- At the end of FY2023, fund balance for the General Fund is \$3,500,606 a decrease of 25.4 percent relative to last year. Unassigned fund balance is 94 percent of total General Fund balance at \$3,500,606.
- Total government-wide outstanding debt decreased by \$1,116,872 during the year, attributable to scheduled payments on outstanding debt during the year.

### Overview of the Financial Statements

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

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

**Columbia County, Oregon**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2023**

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This report contains required supplementary information and other pertinent 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 the County's finances, in a manner similar to a private sector business.

The statement of net position presents information on all of the County's assets and deferred outflows of resources and liabilities and deferred inflows of resources, 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 the County is improving or deteriorating.

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 government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental 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 the County include general government, roads and bridges, public safety, health and welfare, culture and recreation, and economic development. 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.

**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. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Ending governmental fund balance is expressed in the categories of non-spendable (prepaid expenditures and inventory), restricted (determined by law or contractual terms), committed (reserved by the governing body for a specific purpose), assigned (reserved by the governing body, or its designee, for a specific purpose) and unassigned (unrestricted funds).

**Columbia County, Oregon**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2023**

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*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 resources, 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.

*Reconciliation of the statement of revenues, expenditures, and changes in fund balance to the governmental activities column on the statement of activities* – The fund balances of the County's governmental funds decreased by \$3,433,408 during FY2023 and the net position of the governmental activities decreased by \$1,053,653. The difference between governmental fund balance and net position is due to fiscal year transactions that are reported differently on each statement. Repayments of long-term debt and expenditures for the acquisition of capital assets are not reported as expenses on the Statement of Activities. Instead, they are reductions of noncurrent liabilities and additions to capital assets, respectively. Other reconciling items include accrued revenues and expenses and changes in accruals and deferrals that affect net position.

As noted, Columbia County maintains 23 individual funds that combine to make up the County's governmental activities. Information is presented separately in the governmental fund balance sheet and in the government fund statement of revenues, expenditures, and changes in fund balances for the General Fund, five special revenue funds (the Jail Operations Fund, Road Fund, Direct Pass-Through Grant Fund, Community Corrections Fund, and Columbia County Development Agency), with the data from the other 14 governmental funds combined into a single, aggregated presentation (Other Governmental). Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the Supplementary Information section of this report.

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

**Columbia County, Oregon**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2023**

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*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 provided to County residents.

*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.

**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.

*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.

*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.

**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 and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$61,648,110 at the close of the current fiscal year and \$61,647,543 at the close of the prior fiscal year. The overall net position increased in FY2023; the net investment in capital assets increased \$2,246,216; restricted net position decreased \$1,218,262 and unrestricted net deficit increased \$1,027,387. Details noted in the next table.



**Columbia County, Oregon**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2023**

	Total Government-Wide			
	2023	2022	Change	% Change
Current and other assets	\$ 43,342,985	\$ 49,906,239	\$ (6,563,254)	-15.1%
Capital and leased assets	47,040,603	45,221,257	1,819,346	3.9%
	90,383,588	95,127,496	(4,743,908)	-5.2%
Deferred outflows				
Related to pensions	8,907,816	8,666,205	241,611	2.7%
Related to OPEB	170,899	153,462	17,437	10.2%
	9,078,715	8,819,667	259,048	2.9%
Current liabilities	5,162,556	9,166,330	(4,003,774)	-77.6%
Non-current liabilities	26,430,508	22,249,800	4,180,708	15.8%
	31,593,064	31,416,130	176,934	0.6%
Deferred inflows				
Related to pensions	6,014,548	10,692,304	(4,677,756)	-77.8%
Related to OPEB	206,581	191,186	15,395	7.5%
	6,221,129	10,883,490	(4,662,361)	-74.9%
Net position				
Net investment in capital assets	44,970,068	42,723,852	2,246,216	5.0%
Restricted	34,180,469	35,398,731	(1,218,262)	-3.6%
Unrestricted	(17,502,427)	(16,475,040)	(1,027,387)	-5.9%
Total net position	\$ 61,648,110	\$ 61,647,543	\$ 567	0.0%

The total governmental unrestricted deficit increased by 5.9% compared to last year to \$17,502,427. The increase in unrestricted net position deficit is primarily driven by the continued investment in capital assets as well as changes in the net pension liability.

The largest portion of the County's net position at \$44,970,068, representing over roughly 73.0% of government-wide net position, is net investment in capital assets (e.g., land and land improvements, construction in progress, buildings, infrastructure, furniture and equipment, reduced by related debt). The 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 \$2,246,216. Information on capital asset investment and debt levels can be found in the Notes to the Financial Statements.

*Business type activities* – At the end of the current fiscal year, a positive and increasing net position for the government's business-type activity, the Solid Waste Transfer Station, is seen. Cash holdings have increased due to the continued positive revenue to expenditure relationship this year. Non-current liabilities decreased by \$292,129, which is attributed to annual debt payments.

**Columbia County, Oregon**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2023**

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	Business-Type Activities			
	2023	2022	Change	% Change
Current and other assets	\$ 5,052,939	\$ 4,121,689	\$ 931,250	22.59%
Capital and leased assets	4,637,120	4,900,422	(263,302)	-5.37%
	<u>9,690,059</u>	<u>9,022,111</u>	<u>667,948</u>	7.40%
Deferred outflows				
Related to pensions	64,418	78,933	(14,515)	-18.39%
	<u>64,418</u>	<u>78,933</u>	<u>(14,515)</u>	-18.39%
Current liabilities	410,336	465,102	(54,766)	-11.78%
Non-current liabilities	186,788	478,917	(292,129)	-61.00%
	<u>597,124</u>	<u>944,019</u>	<u>(346,895)</u>	-36.75%
Deferred inflows				
Related to pensions	43,495	97,387	(53,892)	-55.34%
Net position				
Net investment in capital assets	4,278,739	4,250,673	28,066	0.66%
Restricted	4,835,119	3,808,965	1,026,154	26.94%
Total net position	<u>\$ 9,113,858</u>	<u>\$ 8,059,638</u>	<u>\$ 1,054,220</u>	13.08%

**Columbia County, Oregon**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2023**

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*Governmental Activities* – The deficit in governmental unrestricted net position of \$17,502,427 is primarily driven by the continued investment in capital assets as well as changes in the net pension liability as previously discussed. Total net position in governmental activities decreased by \$1,053,653, or 2.0 percent, in FY2023.

	Governmental Activities			
	2023	2022	Change	% Change
Current and other assets	\$ 38,290,046	\$ 45,784,550	\$ (7,494,504)	-16.4%
Capital assets	42,403,483	40,320,835	2,082,648	5.2%
	<u>80,693,529</u>	<u>86,105,385</u>	<u>(5,411,856)</u>	-6.3%
Deferred outflows				
Related to pensions	8,843,398	8,587,272	256,126	3.0%
Related to OPEB	170,899	153,462	17,437	11.4%
	<u>9,014,297</u>	<u>8,740,734</u>	<u>273,563</u>	3.1%
Current liabilities	4,752,220	8,701,228	(3,949,008)	-45.4%
Non-current liabilities	26,243,720	21,770,883	4,472,837	20.5%
	<u>30,995,940</u>	<u>30,472,111</u>	<u>523,829</u>	1.7%
Deferred inflows				
Related to pensions	5,971,053	10,594,917	(4,623,864)	-43.6%
Related to OPEB	206,581	191,186	15,395	8.1%
	<u>6,177,634</u>	<u>10,786,103</u>	<u>(4,608,469)</u>	-42.7%
Net position				
Net investment in capital assets	40,691,329	38,473,179	2,218,150	5.8%
Restricted	29,345,350	31,589,766	(2,244,416)	-7.1%
Unrestricted	<u>(17,502,427)</u>	<u>(16,475,040)</u>	<u>(1,027,387)</u>	6.2%
Total net position	<u>\$ 52,534,252</u>	<u>\$ 53,587,905</u>	<u>\$ (1,053,653)</u>	-2.0%

**Columbia County, Oregon**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2023**

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*Statement of activities* – The table below details a comparison year over year of the government-wide statement of activities.

	Government-Wide			
	2023	2022	Change	% Change
<b>Revenues</b>				
Program revenues				
Charges for services	\$ 14,356,998	\$ 16,012,819	\$ (1,655,821)	-10.3%
Operating grants and contributions	23,123,961	18,833,464	4,290,497	22.8%
General revenues				
Property taxes	13,479,232	12,859,153	620,079	4.8%
Investment earnings	1,179,395	256,785	922,610	359.3%
Total revenues	<u>52,139,586</u>	<u>47,962,221</u>	<u>4,177,365</u>	8.7%
<b>Program expenses</b>				
Governmental activities				
General government	15,637,871	15,591,827	46,044	0.3%
Roads and bridges	5,329,875	5,413,877	(84,002)	-1.6%
Public safety	15,487,343	14,927,419	559,924	3.8%
Health and welfare	1,820,615	2,153,396	(332,781)	-15.5%
Culture & recreation	1,472,709	1,381,943	90,766	6.6%
Economic development	8,998,516	139,244	8,859,272	6362.4%
Transfer station	3,392,090	3,225,000	167,090	5.2%
Total expenses	<u>52,139,019</u>	<u>42,832,706</u>	<u>9,306,313</u>	21.7%
Change in net position	567	5,129,515	(5,128,948)	-100.0%
Net position – beginning	<u>61,647,543</u>	<u>56,518,028</u>	<u>5,129,515</u>	9.1%
Net position – ending	<u>\$ 61,648,110</u>	<u>\$ 61,647,543</u>	<u>\$ 567</u>	0.0%

Total revenues increased by 8.7 percent or \$4,177,365, and expenses increased by \$9,306,313 or 21.7 percent, from last year. The change in net position increased \$567, or less than 1 percent, from FY2022, which is largely due to a decrease in charges for services and an increase in expenses. The increase in expenses is primarily related to a debt payment made by the County as guarantor of a loan contract with the State of Oregon's Infrastructure Finance Authority in the amount of \$7,655,572.

**Columbia County, Oregon**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2023**

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**Governmental activities** – The following shows the statement of activities isolated to the County's governmental activities. Overall, there was a decrease in net position for FY2023 of \$1,053,653, or 2.0 percent which is largely due to an increase in expenses as noted above.

	Governmental Activities			
	2023	2022	Change	% Change
Revenues:				
Program revenues				
Charges for services	\$ 10,036,122	\$ 11,889,026	\$ (1,852,904)	-15.6%
Operating grants and contributions	23,123,961	18,833,464	4,290,497	22.8%
General revenues				
Property taxes	13,479,232	12,859,153	620,079	4.8%
Investment earnings	1,053,961	230,648	823,313	357.0%
Total revenues	<u>47,693,276</u>	<u>43,812,291</u>	<u>3,880,985</u>	8.9%
Program expenses				
Governmental activities				
General government	15,637,871	15,591,827	46,044	0.3%
Roads and bridges	5,329,875	5,413,877	(84,002)	-1.6%
Public safety	15,487,343	14,927,419	559,924	3.8%
Health and welfare	1,820,615	2,153,396	(332,781)	-15.5%
Culture & recreation	1,472,709	1,381,943	90,766	6.6%
Economic development	8,998,516	139,244	8,859,272	6362.4%
Total expenses	<u>48,746,929</u>	<u>39,607,706</u>	<u>9,139,223</u>	23.1%
Change in net position	(1,053,653)	4,204,585	(5,258,238)	-125.1%
Net position – beginning	<u>53,587,905</u>	<u>49,383,320</u>	<u>4,204,585</u>	8.5%
Net position – ending	<u>\$ 52,534,252</u>	<u>\$ 53,587,905</u>	<u>\$ (1,053,653)</u>	-2.0%

Discussion of the changes are included above.

**Columbia County, Oregon**  
**Management’s Discussion and Analysis**  
**For the Year Ended June 30, 2023**

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**Business-type activities** – The change in net position for the Transfer Station, the County’s only business-type activity, increased \$129,292, or 14.0 percent, from the prior year. This was due to an increase in total revenues of \$296,382, or 7.1 percent, from the prior year.

	Business-Type Activities			
	2023	2022	Change	%Change
<b>REVENUES</b>				
Program revenues				
Charges for services	\$ 4,320,878	\$ 4,123,793	\$ 197,085	4.8%
General revenues				
Investment earnings	125,434	26,137	99,297	379.9%
Total revenues	<u>4,446,312</u>	<u>4,149,930</u>	<u>296,382</u>	7.1%
<b>EXPENSES</b>				
Transfer station	<u>3,392,090</u>	<u>3,225,000</u>	<u>167,090</u>	5.2%
Increase in net position	1,054,222	924,930	129,292	14.0%
Net position – beginning	<u>8,059,636</u>	<u>7,134,708</u>	<u>924,928</u>	13.0%
Net position – ending	<u>\$ 9,113,858</u>	<u>\$ 8,059,638</u>	<u>\$ 1,054,220</u>	13.1%

**Fund Financial Analysis**

*Fund balance changes and make-up* – The County’s major funds in FY2023 include the General Fund, Road Fund, Jail Operations Fund, Direct Pass-Through Grants Fund, Community Corrections Fund, and the Columbia County Development Agency. 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 County’s financial statements. The make-up of the major funds frequently change in the County due predominantly to federal grants for nonrecurring projects such as investments in capital assets or recovery from federally declared disasters.

The General Fund total fund balance decreased by \$1,190,197, driven primarily by transfers out of \$6,271,495.

The Jail Operations Fund total fund balance decreased by \$826,489 primarily driven by expenses outpacing revenues offset by transfers in from other funds.

The Road Fund total fund balance increased by \$229,935, which was largely driven by an increase in grants and donations over the prior year.

The Direct Pass-through Grant Fund total balance increased by \$5,195,337 due primarily to increased grant revenue in comparison to prior year.

**Columbia County, Oregon**  
**Management’s Discussion and Analysis**  
**For the Year Ended June 30, 2023**

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The Community Corrections Fund total fund balance increased \$385,249 due primarily to revenues outpacing expenditures.

The CCDA Fund total fund balance decreased to zero as the County paid off the debt for which the County served as a guarantor as described above and closed the fund as of June 30, 2023.

**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 \$3,500,606. The unassigned balance continues to exceed the two-month operating expense policy for unassigned ending fund balance. Meeting the County’s ending fund balance mark was achieved through the continued efforts to contain costs due to upward pressure on payroll expense largely due to retirement and health insurance outlays that exceed the inflation rate.

**Capital Asset and Debt Administration**

*Capital assets* – The County’s FY2023 investment in capital assets totaled \$45,301,859, an increase of 4.2 percent from the prior fiscal year. This investment in capital assets includes land and land improvements, construction in progress, buildings, infrastructure, and furniture and equipment. The increase is due to additional purchase and improvements of County buildings in the current fiscal year.

Columbia County Capital Assets (Net of Depreciation)	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land and land improvements	\$ 5,996,632	\$ 5,996,632	\$ 637,483	\$ 637,483	\$ 6,634,115	\$ 6,634,115
Construction in progress	501,543	-	-	-	501,543	-
Buildings	17,166,545	15,124,960	3,101,125	3,201,030	20,267,670	18,325,990
Infrastructure	13,660,121	14,460,822	-	-	13,660,121	14,460,822
Furniture and equipment	3,339,898	3,002,878	898,512	1,061,909	4,238,410	4,064,787
	<u>\$40,664,739</u>	<u>\$38,585,292</u>	<u>\$ 4,637,120</u>	<u>\$ 4,900,422</u>	<u>\$45,301,859</u>	<u>\$43,485,714</u>

Additions and improvements to County buildings which took place in FY2023 related to upgrades at the County’s Courthouse Annex and John Gumm buildings. Additional details on capital assets for governmental and business-type activities can be found in the Notes to the Financial Statements.

*Long-term debt* – At the end of the current fiscal year, the County had total long-term debt outstanding of \$6,320,533, while in the prior year the balance was \$7,437,405, a decrease of 15.0 percent, driven primarily by regular payments made during the year. No new debt in the form of bonds or loans was incurred in FY23.

**Columbia County, Oregon**  
**Management’s Discussion and Analysis**  
**For the Year Ended June 30, 2023**

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Columbia County's Outstanding Debt	Fiscal Year		Change	% Change
	2023	2022		
Limited tax bond-PERS UAL Bond	\$ 4,250,000	\$ 4,940,000	\$ (690,000)	-14.0%
Road improvement loan-Rainier	59,635	84,071	(24,436)	-29.1%
Long-term notes-OECDD-business-type activity	358,379	649,749	(291,370)	-44.8%
Note-City of St Helens, Transitional Housing	22,159	28,042	(5,883)	-21.0%
Leases payable	1,630,360	1,735,543	(105,183)	-6.1%
	<u>\$ 6,320,533</u>	<u>\$ 7,437,405</u>	<u>\$ (1,116,872)</u>	-15.0%

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

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

**Budget information** – The County remains cautiously optimistic about the ability to stabilize general fund services and personnel levels for FY2024 and beyond. Now that it is clearer that the federal timber revenues will not be coming back in a significant way, the County will undergo a strategic planning process that looks at recurring revenue trends, service mandates and funding priorities to assure a more stable budget process moving forward for the County.

The County continues to navigate the challenges of the post-pandemic era, working on the ongoing expansion and renovation of space in all of the County’s facilities to accommodate both staff and public needs. The County continues to administer additional Public Health grants and American Rescue Plan projects planning for future resiliency and to serve the best interests of the County’s citizens.

Looking beyond the budget year, staff costs will continue to grow with the Oregon Public Employees Retirement System (OPERS) as a significant personnel cost driver. OPERS has an unfunded liability that translates into a retirement rate environment for the FY24/FY25 rate cycles that will be challenging to manage.

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

**Requests for Information** – This financial report is designed to provide a general overview of Columbia County, Oregon’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.



## **Financial Statements**

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**Columbia County, Oregon**  
**Statement of Net Position**  
**June 30, 2023**

	Governmental Activities	Business- Type Activities	Total
<b>ASSETS</b>			
<b>Current assets:</b>			
Cash and investments	\$ 34,961,114	\$ 4,676,277	\$ 39,637,391
Receivables:			
Accounts receivable	1,962,646	376,662	2,339,308
Property taxes receivable	482,487	-	482,487
Prepays	206,508	-	206,508
Inventories	408,944	-	408,944
<b>Total current assets</b>	<b>38,021,699</b>	<b>5,052,939</b>	<b>43,074,638</b>
<b>Noncurrent assets:</b>			
Proportionate share of net OPEB asset – RHIA	268,347	-	268,347
Capital assets:			
Nondepreciable	6,498,175	637,483	7,135,658
Depreciable, net	34,166,564	3,999,637	38,166,201
Leased assets, net	1,738,744	-	1,738,744
<b>Total noncurrent assets</b>	<b>42,671,830</b>	<b>4,637,120</b>	<b>47,308,950</b>
<b>Total assets</b>	<b>80,693,529</b>	<b>9,690,059</b>	<b>90,383,588</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension related deferrals – PERS	8,843,398	64,418	8,907,816
OPEB related deferrals	170,899	-	170,899
<b>Total deferred outflows of resources</b>	<b>9,014,297</b>	<b>64,418</b>	<b>9,078,715</b>
<b>LIABILITIES</b>			
<b>Current liabilities:</b>			
Accounts payable and payroll liabilities	1,538,660	104,488	1,643,148
Other liabilities	420,456	-	420,456
Interest payable	2,640	-	2,640
Deposits	153,984	-	153,984
Unearned revenue	1,484,244	-	1,484,244
Current portion of long-term obligations	820,746	305,848	1,126,594
Current portion of leases payable	331,490	-	331,490
<b>Total current liabilities</b>	<b>4,752,220</b>	<b>410,336</b>	<b>5,162,556</b>
<b>Noncurrent liabilities:</b>			
Accrued compensated absences	2,155,906	-	2,155,906
Total OPEB Liability – Health Insurance	847,001	-	847,001
Proportionate share of net pension liability – PERS	18,430,895	134,257	18,565,152
Noncurrent portion of long-term obligations	3,511,048	52,531	3,563,579
Noncurrent portion of leases payable	1,298,870	-	1,298,870
<b>Total noncurrent liabilities</b>	<b>26,243,720</b>	<b>186,788</b>	<b>26,430,508</b>
<b>Total liabilities</b>	<b>30,995,940</b>	<b>597,124</b>	<b>31,593,064</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension related deferrals – PERS	5,971,053	43,495	6,014,548
OPEB related deferrals	206,581	-	206,581
<b>Total deferred inflows of resources</b>	<b>6,177,634</b>	<b>43,495</b>	<b>6,221,129</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	40,691,329	4,278,739	44,970,068
Restricted:			
Jail Operations	1,537,711	-	1,537,711
Roads	5,108,347	-	5,108,347
Community Corrections	3,999,415	-	3,999,415
Grants	10,352,448	-	10,352,448
Non-Major Funds	8,079,082	-	8,079,082
OPEB - RHIA Asset	268,347	-	268,347
Special purposes: grant, contract, fund policy, ORS	-	4,835,119	4,835,119
Unrestricted	(17,502,427)	-	(17,502,427)
<b>Total Net Position</b>	<b>\$ 52,534,252</b>	<b>\$ 9,113,858</b>	<b>\$ 61,648,110</b>

See accompanying notes.

**Columbia County, Oregon**  
**Statement of Activities**  
**For the Year Ended June 30, 2023**

Functions/Programs	Expenses	Program Revenues		Net Revenue (Expenses) and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities						
General government	\$ 15,637,871	\$ 3,294,733	\$ 9,311,354	\$ (3,031,784)	\$ -	\$ (3,031,784)
Roads and bridges	5,329,875	839,375	6,487,393	1,996,893	-	1,996,893
Public safety	15,487,343	4,498,862	5,186,248	(5,802,233)	-	(5,802,233)
Health and welfare	1,820,615	327,979	1,077,207	(415,429)	-	(415,429)
Culture and recreation	1,472,709	1,072,154	460,138	59,583	-	59,583
Economic development	8,998,516	3,019	601,621	(8,393,876)	-	(8,393,876)
Total governmental activities	48,746,929	10,036,122	23,123,961	(15,586,846)	-	(15,586,846)
Business-Type Activities						
Transfer station	3,392,090	4,320,878	-	-	928,788	928,788
Total Primary Government	<u>\$ 52,139,019</u>	<u>\$ 14,357,000</u>	<u>\$ 23,123,961</u>	<u>(15,586,846)</u>	<u>928,788</u>	<u>(14,658,058)</u>
General Revenues						
Property taxes				13,479,232	-	13,479,232
Interest and investment earnings				1,053,961	125,434	1,179,395
Total General Revenues				<u>14,533,193</u>	<u>125,434</u>	<u>14,658,627</u>
Change in Net Position				(1,053,653)	1,054,222	569
Net Position – beginning of year				<u>53,587,905</u>	<u>8,059,636</u>	<u>61,647,541</u>
Net Position – end of year				<u>\$ 52,534,252</u>	<u>\$ 9,113,858</u>	<u>\$ 61,648,110</u>

See accompanying notes.

**Columbia County, Oregon**  
**Balance Sheet – Governmental Funds**  
**June 30, 2023**

	GENERAL FUND	JAIL OPERATIONS FUND	ROAD FUND	DIRECT PASS-THROUGH GRANT FUND	COMMUNITY CORRECTIONS	COLUMBIA COUNTY DEVELOPMENT AGENCY	OTHER GOVERNMENTAL	TOTAL
<b>ASSETS:</b>								
Cash and investments	\$ 3,590,078	\$ 1,299,699	\$ 4,576,072	\$ 12,219,460	\$ 4,008,701	\$ -	\$ 7,857,653	\$ 33,551,663
Receivables								
Accounts receivable	477,493	215,676	576,237	201,394	896	-	490,879	1,962,575
Property taxes receivable	333,204	135,786	-	-	-	-	13,792	482,782
Prepays	177,933	319	-	-	2,520	-	51,882	232,654
Inventories	-	-	357,062	-	-	-	16,752	373,814
<b>Total assets</b>	<b>\$ 4,578,708</b>	<b>\$ 1,651,480</b>	<b>\$ 5,509,371</b>	<b>\$ 12,420,854</b>	<b>\$ 4,012,117</b>	<b>\$ -</b>	<b>\$ 8,430,958</b>	<b>\$ 36,603,488</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:</b>								
<b>Liabilities:</b>								
Accounts payable and payroll liabilities	\$ 623,368	\$ 113,450	\$ 43,962	\$ 583,162	\$ 10,182	\$ -	\$ 164,536	\$ 1,538,660
Unearned revenue	-	-	-	1,484,244	-	-	-	1,484,244
Other liabilities	408,934	-	-	-	-	-	11,522	420,456
Deposits	45,800	-	-	1,000	-	-	107,184	153,984
<b>Total liabilities</b>	<b>1,078,102</b>	<b>113,450</b>	<b>43,962</b>	<b>2,068,406</b>	<b>10,182</b>	<b>-</b>	<b>283,242</b>	<b>3,597,344</b>
<b>Fund balances</b>								
Nonspendable	177,933	319	357,062	-	2,520	-	68,634	606,468
Restricted	-	1,537,711	5,108,347	10,352,448	3,999,415	-	8,020,876	29,018,797
Assigned	-	-	-	-	-	-	58,206	58,206
Unassigned	3,322,673	-	-	-	-	-	-	3,322,673
<b>Total fund balances</b>	<b>3,500,606</b>	<b>1,538,030</b>	<b>5,465,409</b>	<b>10,352,448</b>	<b>4,001,935</b>	<b>-</b>	<b>8,147,716</b>	<b>33,006,144</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 4,578,708</b>	<b>\$ 1,651,480</b>	<b>\$ 5,509,371</b>	<b>\$ 12,420,854</b>	<b>\$ 4,012,117</b>	<b>\$ -</b>	<b>\$ 8,430,958</b>	<b>\$ 36,603,488</b>

See accompanying notes.

**Columbia County, Oregon**  
**Reconciliation of the Balance Sheet – Governmental Funds**  
**to the Statement of Net Position**  
**June 30, 2023**

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Amounts reported in the statement of net position are different because:

Fund Balances – Governmental Funds		\$	33,006,144
<p>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.</p>			
Deferred Outflows – PERS			8,843,398
Deferred Inflows – PERS			(5,971,053)
<p>Deferred inflows and outflows of resources related to the other post employment benefits include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.</p>			
Deferred Outflows – OPEB			170,899
Deferred Inflows – OPEB			(206,581)
<p>The Net Pension Liability, Net OPEB Asset ( RHIA ) , and Net OPEB Liability – Health Insurance are the differences between the total pension and OPEB liabilities and the assets set aside to pay benefits earned to past and current employees and beneficiaries.</p>			
Net OPEB Asset – RHIA			268,347
Net Pension Liability – PERS			(18,430,895)
Total OPEB Liability – Health Insurance			(847,001)
<p>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.</p>			
Governmental capital assets	303,668,459		
Less accumulated depreciation	<u>(263,003,720)</u>		40,664,739
<p>Lease assets are not financial resources and are therefore not reported in the governmental funds.</p>			
			1,738,744
<p>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.</p>			
Accrued compensated absences	(2,155,906)		
Interest payable	(2,640)		
Long-term obligations	(4,331,794)		
Leases payable	<u>(1,630,360)</u>		(8,120,700)
<p>Internal Service Funds are used by management to charge costs of activities to individual funds. Net Position of the internal service funds are reported with governmental activities, net.</p>			
			<u>1,418,211</u>
Total net position		<u>\$</u>	<u>52,534,252</u>

See accompanying notes.

**Columbia County, Oregon**  
**Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds**  
**For the Year Ended June 30, 2023**

	GENERAL FUND	JAIL OPERATIONS FUND	ROAD FUND	DIRECT PASS- THROUGH GRANT FUND	COMMUNITY CORRECTIONS	COLUMBIA COUNTY DEVELOPMENT AGENCY	OTHER GOVERNMENTAL	TOTAL
<b>REVENUES</b>								
Property tax collected by County	\$ 8,581,375	\$ 3,534,171	\$ -	\$ -	\$ -	\$ 119,474	\$ 1,566,147	\$ 13,801,167
Local fees	2,722,118	2,364,965	612,101	100,897	71,634	-	2,880,850	8,752,565
Miscellaneous	251,085	-	55,451	386,466	1,322	-	131,326	825,650
Grants and donations	2,820,065	-	6,433,994	8,557,645	2,962,390	-	2,471,558	23,245,652
Intergovernmental services	4,297,840	-	810	-	14,250	-	-	4,312,900
Interest on investments	120,902	58,927	128,877	330,895	99,000	117,646	231,874	1,088,121
<b>Total revenues</b>	<b>18,793,385</b>	<b>5,958,063</b>	<b>7,231,233</b>	<b>9,375,903</b>	<b>3,148,596</b>	<b>237,120</b>	<b>7,281,755</b>	<b>52,026,055</b>
<b>EXPENDITURES</b>								
Current								
General government	7,810,316	-	-	4,890,729	-	-	3,251,320	15,952,365
Roads and bridges	-	-	6,205,840	-	-	-	-	6,205,840
Public safety	4,222,954	7,894,643	-	779,413	2,355,864	-	265,581	15,518,455
Health and welfare	1,819,774	-	-	153,065	-	-	-	1,972,839
Culture and recreation	-	-	-	-	-	-	1,686,251	1,686,251
Economic development	-	-	-	-	-	119,854	268,706	388,560
Special payments	-	-	-	-	-	743,757	-	743,757
Capital outlay	549,709	-	929,409	3,017,096	82,409	-	339,470	4,918,093
Debt service	1,017,182	-	-	-	6,680	7,665,572	-	8,689,434
<b>Total expenditures</b>	<b>15,419,935</b>	<b>7,894,643</b>	<b>7,135,249</b>	<b>8,840,303</b>	<b>2,444,953</b>	<b>8,529,183</b>	<b>5,811,328</b>	<b>56,075,594</b>
Excess of revenues								
Over (Under) expenditures	3,373,450	(1,936,580)	95,984	535,600	703,643	(8,292,063)	1,470,427	(4,049,539)
Other financing sources (uses)								
Proceeds from sale of assets	160,749	67,205	9,401	-	-	1,494	118,296	357,145
Lease financings	338,986	-	-	-	-	-	-	338,986
Transfers in	1,208,113	1,212,867	217,500	4,911,562	-	-	97,095	7,647,137
Transfers out	(6,271,495)	(169,981)	(92,950)	(251,825)	(318,394)	-	(622,492)	(7,727,137)
<b>Total other financing sources (uses)</b>	<b>(4,563,647)</b>	<b>1,110,091</b>	<b>133,951</b>	<b>4,659,737</b>	<b>(318,394)</b>	<b>1,494</b>	<b>(407,101)</b>	<b>616,131</b>
Net change in fund balance	(1,190,197)	(826,489)	229,935	5,195,337	385,249	(8,290,569)	1,063,326	(3,433,408)
FUND BALANCE – BEGINNING	4,690,803	2,364,519	5,235,474	5,157,111	3,616,686	8,290,569	7,084,390	36,439,552
FUND BALANCE – ENDING	\$ 3,500,606	\$ 1,538,030	\$ 5,465,409	\$ 10,352,448	\$ 4,001,935	\$ -	\$ 8,147,716	\$ 33,006,144

See accompanying notes.

**Columbia County, Oregon**  
**Reconciliation of Statement of Revenues, Expenditures and Changes in Fund**  
**Balances – Governmental Funds to the Statement of Activities**  
**For the Year Ended June 30, 2023**

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Amounts reported in the statement of activities are different because:

Net Change in Fund Balance		\$ (3,433,408)
<p>The pension expense represents the changes in net pension asset (liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits.</p>		
PERS pension income (expense)		(605,355)
<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	4,231,558	
Less current year depreciation	(2,152,111)	2,079,447
<p>Governmental funds report lease financings as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as amortization expense. This is the amount by which amortization exceeded lease financing.</p>		
Lease asset additions	338,986	
Amortization	(336,780)	2,206
<p>In the Statement of Activities, the contributions to the Post Retirement Health Benefits Program in excess of the actuarially determined contribution amount increased the net OPEB obligation. In the governmental funds, the entire contribution is recognized as an expenditure. This is the amount by which the net OPEB obligation is increased.</p>		
OPEB income (expense) – health insurance		114,648
<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	(186,412)	
Change in interest payable	24,806	
Change in bonds payable	690,000	
Change in notes payable	30,319	
Issuance of lease financing	(338,986)	
Lease financing principal repayment	504,446	724,173
<p>Internal Service Funds are used by management to charge costs of activities to individual funds. This is the change in the internal service fund net position from the prior year.</p>		
		64,636
Change in net position		\$ (1,053,653)

See accompanying notes.

**Columbia County, Oregon**  
**Major Governmental Statement of Revenues, Expenditures and**  
**Changes in Fund Balance – Budget and Actual**  
**General Fund**  
**For the Year Ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Property tax collected by County	\$ 8,549,000	\$ 8,549,000	\$ 8,581,375	\$ 32,375
Local fees	2,973,515	2,973,515	2,722,118	(251,397)
Miscellaneous	1,274,742	1,274,742	251,085	(1,023,657)
Grants and donations	3,220,304	3,220,303	2,820,065	(400,238)
Intergovernmental services	4,389,079	4,389,079	4,297,840	(91,239)
Interest on investments	51,000	51,000	120,902	69,902
<b>Total revenue</b>	<b>20,457,640</b>	<b>20,457,639</b>	<b>18,793,385</b>	<b>(1,664,254)</b>
<b>EXPENDITURES</b>				
Personnel services	16,696,787	11,541,722 (1)	10,759,439	(782,283)
Materials and services	3,702,533	3,715,804 (1)	3,093,605	(622,199)
Capital outlay	544,500	569,870 (1)	210,723	(359,147)
Debt service	1,017,182	1,017,182 (1)	1,017,182	-
Contingency	1,189,420	1,189,420 (1)	-	(1,189,420)
<b>Total expenditures</b>	<b>23,150,422</b>	<b>18,033,998</b>	<b>15,080,949</b>	<b>(2,953,049)</b>
Excess of revenues				
Over (under) expenditures	(2,692,782)	2,423,641	3,712,436	1,288,795
Other financing sources (uses)				
Sale of assets	762,915	762,915	160,749	(602,166)
Transfers in	187,000	187,000	1,208,113	1,021,113
Transfers out	(1,288,250)	(6,443,315) (1)	(6,271,495)	171,820
<b>Total other financing sources (uses)</b>	<b>(338,335)</b>	<b>(5,493,400)</b>	<b>(4,902,633)</b>	<b>590,767</b>
Net change in fund balance	(3,031,117)	(3,069,759)	(1,190,197)	1,879,562
<b>FUND BALANCE – BEGINNING OF YEAR</b>	<b>4,531,117</b>	<b>4,569,759</b>	<b>4,690,803</b>	<b>121,044</b>
<b>FUND BALANCE – END OF YEAR</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 3,500,606</b>	<b>\$ 2,000,606</b>

(1) Appropriation Level

See accompanying notes.



**Columbia County, Oregon**  
**Major Governmental Statement of Revenues, Expenditures**  
**and Changes in Fund Balance – Budget and Actual**  
**Jail Operations Fund**  
**For the Year Ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Property tax collected by County	\$ 3,435,649	\$ 3,435,649	\$ 3,534,171	\$ 98,522
Local fees	2,513,500	2,513,500	2,364,965	(148,535)
Interest on investments	26,000	26,000	58,927	32,927
Total revenue	<u>5,975,149</u>	<u>5,975,149</u>	<u>5,958,063</u>	<u>(17,086)</u>
<b>EXPENDITURES</b>				
Personnel services	5,508,649	5,402,222 (1)	5,398,941	(3,281)
Materials and services	2,650,315	2,650,315 (1)	2,495,702	(154,613)
Capital outlay	825,000	765,000 (1)	-	(765,000)
Contingency	470,185	470,185 (1)	-	(470,185)
Total expenditures	<u>9,454,149</u>	<u>9,287,722</u>	<u>7,894,643</u>	<u>(1,393,079)</u>
Excess of revenues Over (under) expenditures	<u>(3,479,000)</u>	<u>(3,312,573)</u>	<u>(1,936,580)</u>	<u>1,375,993</u>
<b>Other financing sources (uses)</b>				
Sale of assets	25,000	25,000	67,205	42,205
Transfers in	1,347,000	1,347,000	1,212,867	(134,133)
Transfers out	-	(172,427) (1)	(169,981)	2,446
Total other financing sources (uses)	<u>1,372,000</u>	<u>1,199,573</u>	<u>1,110,091</u>	<u>(89,482)</u>
Net change in fund balance	(2,107,000)	(2,113,000)	(826,489)	1,286,511
FUND BALANCE – BEGINNING OF YEAR	<u>2,107,000</u>	<u>2,113,000</u>	<u>2,364,519</u>	<u>251,519</u>
FUND BALANCE – END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,538,030</u>	<u>\$ 1,538,030</u>

(1) Appropriation Level

See accompanying notes.

**Columbia County, Oregon**  
**Major Governmental Statement of Revenues, Expenditures**  
**and Changes in Fund Balance – Budget and Actual**  
**Road Fund**  
**For the Year Ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Local fees	\$ 635,000	\$ 635,000	\$ 612,100	\$ (22,900)
Miscellaneous	-	-	55,452	55,452
Grants and donations	12,366,000	12,366,000	6,433,994	(5,932,006)
Intergovernmental services	-	-	810	810
Interest on investments	10,000	10,000	128,877	118,877
Total revenue	<u>13,011,000</u>	<u>13,011,000</u>	<u>7,231,233</u>	<u>(5,779,767)</u>
<b>EXPENDITURES</b>				
Personnel services	4,224,292	4,114,754 (1)	3,644,305	(470,449)
Materials and services	10,796,300	10,796,300 (1)	2,561,535	(8,234,765)
Capital outlay	989,100	989,100 (1)	929,409	(59,691)
Contingency	668,808	668,808 (1)	-	(668,808)
Total expenditures	<u>16,678,500</u>	<u>16,568,962</u>	<u>7,135,249</u>	<u>(9,433,713)</u>
<b>Excess of revenues</b>				
Over (under) expenditures	<u>(3,667,500)</u>	<u>(3,557,962)</u>	<u>95,984</u>	<u>3,653,946</u>
<b>Other financing sources (uses)</b>				
Sale of assets	-	-	9,401	9,401
Transfers in	267,500	267,500	217,500	(50,000)
Transfers out	-	(109,538) (1)	(92,950)	16,588
Total other financing sources (uses)	<u>267,500</u>	<u>157,962</u>	<u>133,951</u>	<u>(24,011)</u>
Net change in fund balance	(3,400,000)	(3,400,000)	229,935	3,629,935
<b>FUND BALANCE – BEGINNING OF YEAR</b>	<u>3,400,000</u>	<u>3,400,000</u>	<u>5,235,474</u>	<u>1,835,474</u>
<b>FUND BALANCE – END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,465,409</u>	<u>\$ 5,465,409</u>

(1) Appropriation Level

See accompanying notes.

**Columbia County, Oregon**  
**Major Governmental Statement of Revenues, Expenditures**  
**and Changes in Fund Balance – Budget and Actual**  
**Direct Pass-Through Grant Fund**  
**For the Year Ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Local fees	\$ 120,000	\$ 120,000	\$ 100,897	\$ (19,103)
Miscellaneous	2,940,000	3,340,000	386,466	(2,953,534)
Grants and donations	969,103	1,919,111	8,557,645	6,638,534
Interest on investments	31,000	31,000	330,895	299,895
Total revenue	<u>4,060,103</u>	<u>5,410,111</u>	<u>9,375,903</u>	<u>3,965,792</u>
<b>EXPENDITURES</b>				
Personnel services	6,115,170	6,484,615 (1)	4,897,319	(1,587,296)
Materials and services	12,455,811	7,147,586 (1)	925,888	(6,221,698)
Capital outlay	230,643	11,088,390 (1)	3,017,096	(8,071,294)
Debt service	431,000	431,000 (1)	-	(431,000)
Contingency	13,766	13,766 (1)	-	(13,766)
Total expenditures	<u>19,246,390</u>	<u>25,165,357</u>	<u>8,840,303</u>	<u>(16,325,054)</u>
Excess of revenues Over (under) expenditures	<u>(15,186,287)</u>	<u>(19,755,246)</u>	<u>535,600</u>	<u>20,290,846</u>
<b>Other financing sources (uses)</b>				
Transfers in	4,906,000	9,491,646	4,911,562	(4,580,084)
Transfers out	(71,000)	(87,687) (1)	(251,825)	(164,138)
Total other financing sources (uses)	<u>4,835,000</u>	<u>9,403,959</u>	<u>4,659,737</u>	<u>(4,744,222)</u>
Net change in fund balance	(10,351,287)	(10,351,287)	5,195,337	15,546,624
FUND BALANCE – BEGINNING OF YEAR	<u>10,351,287</u>	<u>10,351,287</u>	<u>5,157,111</u>	<u>(5,194,176)</u>
FUND BALANCE – END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,352,448</u>	<u>\$ 10,352,448</u>

(1) Appropriation Level

See accompanying notes.

**Columbia County, Oregon**  
**Major Governmental Statement of Revenues, Expenditures**  
**and Changes in Fund Balance – Budget and Actual**  
**Community Correction Fund**  
**For the Year Ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Local fees	\$ 75,500	\$ 75,500	\$ 71,634	\$ (3,866)
Miscellaneous	-	-	1,322	1,322
Grants and donations	2,850,860	2,885,860	2,962,390	76,530
Intergovernmental services	17,500	17,500	14,250	(3,250)
Interest on investments	20,000	20,000	99,000	79,000
Total revenue	<u>2,963,860</u>	<u>2,998,860</u>	<u>3,148,596</u>	<u>149,736</u>
<b>EXPENDITURES</b>				
Personnel services	2,444,889	2,359,534 (1)	2,116,385	(243,149)
Materials and services	435,323	470,323 (1)	239,479	(230,844)
Capital outlay	167,640	167,640 (1)	82,409	(85,231)
Debt service	6,680	6,680 (1)	6,680	-
Contingency	1,669,328	1,669,328 (1)	-	(1,669,328)
Total expenditures	<u>4,723,860</u>	<u>4,673,505</u>	<u>2,444,953</u>	<u>(2,228,552)</u>
<b>Excess of revenues</b>				
Over (under) expenditures	<u>(1,760,000)</u>	<u>(1,674,645)</u>	<u>703,643</u>	<u>2,378,288</u>
<b>Other financing sources (uses)</b>				
Transfers out	<u>(240,000)</u>	<u>(325,355) (1)</u>	<u>(318,394)</u>	<u>6,961</u>
Total other financing sources (uses)	<u>(240,000)</u>	<u>(325,355)</u>	<u>(318,394)</u>	<u>6,961</u>
Net change in fund balance	(2,000,000)	(2,000,000)	385,249	2,385,249
FUND BALANCE – BEGINNING OF YEAR	<u>2,000,000</u>	<u>2,000,000</u>	<u>3,616,686</u>	<u>1,616,686</u>
FUND BALANCE – END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,001,935</u>	<u>\$ 4,001,935</u>

(1) Appropriation Level

See accompanying notes.

**Columbia County, Oregon**  
**Major Governmental Statement of Revenues, Expenditures**  
**and Changes in Fund Balance – Budget and Actual**  
**Columbia County Development Agency**  
**For the Year Ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Property tax collected by County	\$ 100,000	\$ 100,000	\$ 119,476	\$ 19,476
Interest on investments	50,500	50,500	117,644	67,144
Total revenue	<u>150,500</u>	<u>150,500</u>	<u>237,120</u>	<u>86,620</u>
<b>EXPENDITURES</b>				
Materials and services	152,500	152,500 (1)	119,854	(32,646)
Debt service	7,861,168	7,861,168 (1)	7,665,572	(195,596)
Contingency	426,888	426,888 (1)	-	(426,888)
Total expenditures	<u>8,440,556</u>	<u>8,440,556</u>	<u>7,785,426</u>	<u>(655,130)</u>
Excess of revenues				
Over (under) expenditures	<u>(8,290,056)</u>	<u>(8,290,056)</u>	<u>(7,548,306)</u>	<u>741,750</u>
<b>Other Financing Sources (Uses)</b>				
Sale of assets	50,000	50,000	1,494	(48,506)
Transfers out	-	-	(743,757) (1)	(743,757)
Total other financing sources (uses)	<u>50,000</u>	<u>50,000</u>	<u>(742,263)</u>	<u>(792,263)</u>
Net change in fund balance	(8,240,056)	(8,240,056)	(8,290,569)	(50,513)
FUND BALANCE – BEGINNING OF YEAR	<u>8,240,056</u>	<u>8,240,056</u>	<u>8,290,569</u>	<u>50,513</u>
FUND BALANCE – END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Appropriation Level

See accompanying notes.

**Columbia County, Oregon**  
**Statement of Net Position – Proprietary Funds**  
**June 30, 2023**

	BUSINESS-TYPE ACTIVITIES <u>ENTERPRISE FUND</u>	GOVERNMENTAL ACTIVITIES <u>INTERNAL SERVICE FUNDS</u>
	<u>TRANSFER STATION FUND</u>	
<b>ASSETS</b>		
Cash and investments	\$ 4,676,279	\$ 1,412,857
Accounts receivable, net	376,662	-
Prepays	-	8,984
Total current assets	<u>5,052,941</u>	<u>1,421,841</u>
Nondepreciable capital assets	637,483	-
Depreciable capital assets, net	<u>3,999,637</u>	<u>-</u>
Total non-current assets	<u>4,637,120</u>	<u>-</u>
Total assets	<u>9,690,061</u>	<u>1,421,841</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Net pension related deferred outflows	<u>64,418</u>	<u>-</u>
Total deferred outflows of resources	<u>64,418</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 9,754,479</u>	<u>\$ 1,421,841</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 104,488	\$ 3,630
Current portion of long-term obligations	<u>305,849</u>	<u>-</u>
Total current liabilities	<u>410,337</u>	<u>3,630</u>
Proportionate share of net pension liability	134,257	-
Non-current portion of long term liabilities	<u>52,532</u>	<u>-</u>
Total non-current liabilities	<u>186,789</u>	<u>-</u>
Total liabilities	<u>597,126</u>	<u>3,630</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Net pension related deferred inflows	<u>43,495</u>	<u>-</u>
Total deferred inflows of resources	<u>43,495</u>	<u>-</u>
<b>Net position</b>		
Net investment in capital assets	4,278,739	-
Restricted for special purposes by fund policy (equipment replacement reserve)	4,835,119	-
Unrestricted	<u>-</u>	<u>1,418,211</u>
Total net position	<u>9,113,858</u>	<u>1,418,211</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 9,754,479</u>	<u>\$ 1,421,841</u>

See accompanying notes.

**Columbia County, Oregon**  
**Statement of Revenues, Expenses and Changes in Net Position –**  
**Proprietary Funds**  
**For the Year Ended June 30, 2023**

	BUSINESS-TYPE ACTIVITIES <u>ENTERPRISE FUND</u>	GOVERNMENTAL ACTIVITIES <u>INTERNAL SERVICE FUNDS</u>
	TRANSFER STATION FUND	INTERNAL SERVICE FUNDS
OPERATING REVENUES		
Fees	\$ 4,245,531	\$ -
Intergovernmental service	7,861	292,752
Miscellaneous	67,486	-
Total operating revenues	<u>4,320,878</u>	<u>292,752</u>
OPERATING EXPENSES		
Payroll cost	501,495	-
Nonpayroll expenses	2,556,203	346,506
Depreciation	302,102	-
Total operating expenses	<u>3,359,800</u>	<u>346,506</u>
Income (loss) from operations	<u>961,078</u>	<u>(53,754)</u>
NON-OPERATING REVENUES (EXPENSES)		
Interest income	125,434	38,390
Interest expense	(32,292)	-
Total non-operating revenues (expenses)	<u>93,142</u>	<u>38,390</u>
Income (loss) before transfers	1,054,220	(15,364)
TRANSFERS		
Transfers in	-	80,000
Total transfers	<u>-</u>	<u>80,000</u>
Change in net position	1,054,220	64,636
Beginning net position	<u>8,059,638</u>	<u>1,353,575</u>
Ending net position	<u>\$ 9,113,858</u>	<u>\$ 1,418,211</u>

See accompanying notes.

**Columbia County, Oregon**  
**Statement of Cash Flows – Proprietary Funds**  
**For the Year Ended June 30, 2023**

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND	GOVERNMENTAL ACTIVITIES
	TRANSFER STATION FUND	INTERNAL SERVICE FUNDS
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from customers	\$ 4,336,178	\$ 292,752
Cash paid to suppliers and others	(2,625,450)	(351,860)
Cash paid to employees and others for salaries and benefits	(527,150)	-
Net cash provided (used) by operating activities	1,183,578	(59,108)
<b>CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Transfers (in) out	-	80,000
Net cash provided (used) by noncapital and related financing activities	-	80,000
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Purchase of capital assets	(38,800)	-
Loan payments	(291,368)	-
Interest expense	(32,292)	-
Net cash provided (used) by capital and related financing activities	(362,460)	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	125,434	38,390
Net cash provided by investing activities	125,434	38,390
Net change in cash and cash equivalents	946,552	59,282
<b>CASH AND INVESTMENTS – BEGINNING</b>	<b>3,729,727</b>	<b>1,353,575</b>
<b>CASH AND INVESTMENTS – ENDING</b>	<b>\$ 4,676,279</b>	<b>\$ 1,412,857</b>
<b>Reconciliation of operating income (loss) to net cash</b>		
Provided (used) by operating activities		
Operating income (loss)	961,078	(53,754)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities		
Depreciation	302,102	-
(Increase) decrease in accounts receivable	15,300	-
(Increase) decrease in prepaid expenses	-	(8,984)
(Increase) decrease in net pension and related deferrals	(25,655)	-
Increase (decrease) in accounts payable/accrued liabilities	(69,247)	3,630
Net cash provided (used) by operating activities	\$ 1,183,578	\$ (59,108)

See accompanying notes.



**Columbia County, Oregon**  
**Statement of Fiduciary Net Position – Fiduciary Funds**  
**June 30, 2023**

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	<u>Custodial Fund</u>
ASSETS	
Cash and investments	\$ 3,578,810
Accounts receivable	<u>26,701</u>
Total assets	<u>3,605,511</u>
LIABILITIES	
Due to individuals, organizations, and other governments	<u>2,932,110</u>
	<u>2,932,110</u>
NET POSITION	<u>\$ 673,401</u>

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See accompanying notes.

**Columbia County, Oregon**  
**Statement of Changes in Fiduciary Net Position – Fiduciary Funds**  
**For the year ended June 30, 2023**

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	<u>Custodial Fund</u>
ADDITIONS	
Taxes collected	<u>\$ 96,107,545</u>
Total additions	<u>96,107,545</u>
DEDUCTIONS	
Payment of taxes to other governments	<u>95,434,144</u>
Total deductions	<u>95,434,144</u>
CHANGE IN FIDUCIARY NET POSITION	673,401
Beginning fiduciary net position	<u>-</u>
Ending fiduciary net position	<u><u>\$ 673,401</u></u>

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See accompanying notes.

## Columbia County, Oregon Notes to the Financial Statements

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### **Note 1 – Summary of Significant Accounting Policies**

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

**The Financial Reporting Entity** – The County was incorporated in 1854 under the name of Columbia County. County voters elect 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 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.

### **Measurement Focus, Basis of Accounting and Basis of Presentation**

*Government-wide financial 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 Financial Statements

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Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. 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, Jail Operations Fund, Road Fund, Direct Pass-Through Grant Fund, Community Corrections, and the Columbia County Development Agency. Nonmajor funds are consolidated into a single column in the financial section of the basic financial statements and are detailed in the supplemental information.

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

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

**Description of Funds** – The County reports the following major funds:

*General Fund* – This fund accounts for the financial resources of the County that are not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees, grants, and state shared revenues. Primary expenditures are for public safety, health and welfare, 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 taxes, 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.

## Columbia County, Oregon Notes to the Financial Statements

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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. Federal funding sources, such as through the American Rescue Plan Act, are also recorded within this fund.

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

Columbia County Development Agency Fund – This fund was established to account for the revenues and expenditures of the County's Urban Renewal District. The fund receives its revenues from tax increments, interest, loan proceeds, and royalties. Effective June 30, 2023, Columbia County Development Agency closed the Port Westward Urban Renewal Area via Resolution No. 1-2023. All remaining assets were transferred to the County to hold in reserve in the event that the County experiences future liabilities related to Columbia County Development Agency fund.

Additionally, there are the following non-major special revenue funds:

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

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

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

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

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

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

## Columbia County, Oregon Notes to the Financial Statements

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

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

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

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

Strategic Investment Program (SIP) Fund – This fund began in fiscal year 2016 and consists of the revenues from the County’s SIP agreement with Portland General Electric (PGE) which will last 15 years through fiscal year 2030. 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.

Clerk’s Records Reserve Fund – This fund accounts for the operations of the County Clerk, which maintains records of deeds and mortgages of real property, maps, plats, contracts, powers of attorney, and other interests affecting title to real property. The fund receives its revenue primarily from clerk’s recording fees.

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

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

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

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

PERS Reserve Fund – This fund was established in fiscal year 2015 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 fiscal year 2014. 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 County's financial statements. Funds collected will be used to address PERS rate increases in future.

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

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

*Fiduciary Funds* – Fiduciary funds reporting focuses on net position and changes in net position. The fiduciary category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and custodial 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 custodial funds. Custodial funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations. The custodial fund of the County is:

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

## Columbia County, Oregon Notes to the Financial Statements

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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 government-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.

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

The County budgets for all funds, except the fiduciary funds. Governmental funds are budgeted on the modified accrual basis of accounting. The Board order or resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total expenditures by department for the General Fund, and personnel services, materials and services, capital outlay, debt service, interfund transfers, operating contingencies, and other expenses 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 Financial Statements**

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The County adopted resolutions for appropriation transfers which adjusted the fiscal year 2022-2023 original budget. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2023, except for:

Fund	Appropriation Level	Amount
Transfer Station	Materials and services	\$ 44,587
Direct Fund	Transfers out	164,138
Fair Board Fund	Materials and services	27,003
Law Library Fund	Materials and services	1,520
County Park and Recreation Fund	Materials and services	18,649
Building Services Fund	Materials and services	27,554
General Fund	Elections	17,946
General Fund	Justice Court	57,000

**Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balance**

*Cash and Investments* – Cash and investments include cash on hand, demand deposits, short-term investments with original or remaining maturities of three months or less when purchased, and cash. The County invests in the State of Oregon Local Government Investment Pool (LGIP), which is authorized by Oregon Revised Statutes. Interest earned from pooled investments is allocated based on a fund’s portion of the total investment balance. Investments, including equity in pooled cash and investments, are stated at fair value.

*Property Taxes Receivable* – In the government-wide financial statements, uncollected property taxes are recorded on the statement of net position. In the fund financial statements, property taxes that are collected within 60 days after year-end are considered measurable and available and, therefore, are recognized as revenue. The remaining balance is recorded as unavailable revenue because it is not deemed available to finance operations of the current period. An allowance for doubtful accounts is not deemed necessary by management, as uncollectible taxes become a lien on the property. Property taxes are levied on all taxable property as of July 1, the beginning of the fiscal year, and become a lien on that date. Property taxes are payable on November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

*Accounts Receivable and Unearned Revenue* – Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures is recorded as unearned revenue on the statement of net position and the balance sheet. An allowance for doubtful accounts is not deemed necessary by management based on historical collection patterns.

*Capital Assets* – Capital assets include property, plant, equipment, and infrastructure assets. Capital assets are reported in the government-wide financial statements. In the governmental fund 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 capital assets are recorded at their estimated acquisition value at the time received.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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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 & Vehicles	5 – 10

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

*Deferred Outflows of Resources and Deferred 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 assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County records pension and OPEB-related deferred outflows of resources.

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 assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources related to the County's pension and OPEB plans include differences between expected and actual experience, changes in assumptions, and differences between projected and actual earnings on pension plan investments.

*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.

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

## Columbia County, Oregon Notes to the Financial Statements

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*Leases* – Leases are recognized in accordance with GASB Statement No. 87, *Leases*.

A lessor is required to recognize a lease receivable and a deferred inflow of resources. A lease receivable is recognized at the net present value of the leased asset at a borrowing rate either explicitly described in the agreement or implicitly determined by the County and is reduced by principal payments received. The deferred inflow of resources is recognized in an amount equal to the sum of the lease receivable and any payments relating to a future period which were received prior to the lease commencement. These deferred inflows of resources are amortized equal to the amount of the annual payments.

A lessee is required to recognize a lease payable and an intangible right-to-use lease asset. A lease payable is recognized at the net present value of future lease payments and is adjusted over time by interest and payments. Future lease payments include fixed payments, variable payments based on index or rate, and reasonably certain residual guarantees. The right-to-use asset is initially recorded at the amount of the lease liability plus prepayments less any lease incentives received prior to lease commencement and is subsequently amortized over the term of the lease.

In the government-wide, proprietary, and fiduciary fund financial statements, lease liability and any respective right-to-use assets are reported in the statement of net position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources. Under modified accrual accounting, lease payments are considered capital outlay and proceeds of lease contracts, and thereafter are recorded as principal and interest payments. The County follows the capital asset thresholds established for accounting and reporting leases.

*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 include the general fund, jail operations fund, road fund, county park fund, community corrections fund, corner preservation fund, CC rider fund, building services fund, and transfer station fund.

*Retirement Plans and Net Pension Liability* – 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.

*Net Position* – Net position is comprised of the various net earnings from operations, non-operating revenues, expenses and contributions of capital. Net position is classified in the following three categories:

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

## Columbia County, Oregon Notes to the Financial Statements

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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.

Unrestricted net position consists of all other assets that are not included in the other categories previously mentioned.

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

*Fund Balance* – In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. These fund balance categories are:

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. There were no committed fund balances at June 30, 2023.

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 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.

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

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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*Adoption of Accounting Standards* – During the year ended June 30, 2023, the County implemented the following GASB pronouncements:

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-of-use subscription asset, which is an intangible asset, and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. GASB Statement No. 96 was implemented by the County for the fiscal year ended June 30, 2023. As a result of the implementation of this pronouncement, there was no material impact to the County's financial statements.

**Note 2 – Cash and Investments**

Cash and investments consisted of the following at June 30:

Deposits with Financial Institutions	\$ 2,226,597
Investments	<u>40,989,604</u>
Total Cash and Investments	<u>\$ 43,216,201</u>
Government-wide Financial Statements	\$ 39,637,391
Fiduciary Funds Financial Statements	<u>3,578,810</u>
Total Cash and Investments	<u>\$ 43,216,201</u>

The County participates in the State of Oregon Local Government Investment Pool (LGIP) which is an open-ended, no-load diversified portfolio created under ORS 294.805 to 294.895 and is not registered with the U.S. Securities and Exchange Commission as an investment company. The State Treasurer is the investment officer for the Pool and is responsible for all funds in the Pool. These funds must be invested and managed, like that of a prudent investor, exercising reasonable care, skill, and caution. Investments in the fund are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The Oregon Audits Division of the Secretary of State's Office audits the Pool annually. The Division's report on the Pool as of and for the year ended June 30, 2023 was unmodified and may be obtained at the Oregon State Treasury, 350 Winter St. NE, Suite 100, Salem, OR 97310 or can be viewed at <https://sos.oregon.gov/audits/Documents/2023-27.pdf>.

ORS 294.935 and County policy authorize investing in obligations of the U.S. Treasury and agencies, time certificates of deposit, bankers' acceptances, repurchase agreements, and the State of Oregon LGIP.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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The County has the following investments and maturities:

Investment Type	Investment Maturities (In Months)			
	Fair Value	Less than 3	3 – 17	18 – 59
State Treasurer's Local Government Investment Pool	\$ 40,989,604	\$ 40,989,604	\$ -	\$ -

*Credit risk* – Investments in LGIP are regulated by the Oregon Short-Term Fund Board (OSTFB) and approved by the Oregon Investment Council (ORS 294.805 to 294.895). The State Treasurer's Oregon Local Government Investment Pool is not registered with the SEC as an investment company and is unrated.

*Custodial credit risk – deposits* – Custodial credit risk recognizes possible bank failure and potential that the County's deposits may not be returned. The Federal Deposit Insurance Corporation (FDIC) provides insurance for the County's deposits with financial institutions up to \$250,000 each for the aggregate of all non-interest bearing amounts and the aggregate of all interest bearing accounts at each institution. Deposits in excess of FDIC coverage with institutions participating in the Oregon Public Funds Collateralization Program (PFCP) are considered fully collateralized. As of June 30, 2023, none of the County's bank balances were exposed to credit risk as deposits are retained in institutions participating in Oregon PFCP.

*Custodial credit risk – investments* – This is the risk, in the event of the failure of the counterparty, the County's investment in the value of its investments or collateral securities that are in the possession of an outside party are unrecoverable. The County had no investments of this kind at June 30, 2023.

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

**Note 3 – Property Taxes**

The County makes assessments of property value and levies and collects the taxes for the County and all other taxing Counties 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.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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**Note 4 – Interfund Transfers**

Interfund transfers, including component unit transfers, are used to pay administrative services provided by the general fund, provide funds for debt service, and contribute to the cost of capital projects. Transfers to and from other funds at June 30, 2023 are as follows:

	Transfers In	Transfers Out
General Fund	\$ 1,208,113	\$ (6,271,495)
Jail Operations Fund	1,212,867	(169,981)
Road Fund	217,500	(92,950)
Direct Pass-Through Grant Fund	4,911,562	(251,825)
Community Corrections Fund	-	(318,394)
Non-Major Governmental Funds	97,095	(622,492)
Internal Service Funds	80,000	-
Total All Funds	\$ 7,727,137	\$ (7,727,137)

**Note 5 – Capital Assets**

Capital asset activity for governmental activities for the year ended June 30, 2023 is as follows:

	Balance Beginning of Year	Additions	(Deletions)	Balance End of Year
Capital assets not being depreciated:				
Land	\$ 5,777,932	\$ -	\$ -	\$ 5,777,932
4- H Land	218,700	-	-	218,700
Construction in Progress	-	501,543	-	501,543
Total capital assets not being depreciated	5,996,632	501,543	-	6,498,175
Capital assets being depreciated:				
Buildings & improvements	28,427,718	2,613,302	-	31,041,020
4- H buildings and improvements	362,882	-	-	362,882
4- H equipment and vehicles	19,580	-	-	19,580
Equipment and vehicles	14,426,772	1,113,713	-	15,540,485
Infrastructure	250,203,317	3,000	-	250,206,317
Total capital assets being depreciated	293,440,269	3,730,015	-	297,170,284
Accumulated Depreciation				
Buildings & Improvements	13,517,432	564,459	-	14,081,891
4- H buildings and improvements	148,208	7,258	-	155,466
4- H equipment and vehicles	11,150	728	-	11,878
Equipment and vehicles	11,432,324	775,965	-	12,208,289
Infrastructure	235,742,495	803,701	-	236,546,196
Total accumulated depreciation	260,851,609	2,152,111	-	263,003,720
Total capital assets being depreciated, net	32,588,660			34,166,564
Governmental activities capital assets, net	\$ 38,585,292			\$ 40,664,739

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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

General government	\$ 110,335
Roads and bridges	456,302
Public safety	1,319,082
Health and welfare	113,451
Culture and recreation	<u>152,941</u>
	<u><u>\$ 2,152,111</u></u>

Capital asset activity for business-type activities for the year ended June 30, 2023 is as follows:

	Balance Beginning of Year	Additions	(Deletions)	Balance End of Year
Capital assets not being depreciated:				
Land	\$ 637,483	\$ -	\$ -	\$ 637,483
Total capital assets not being depreciated	<u>637,483</u>	<u>-</u>	<u>-</u>	<u>637,483</u>
Capital assets being depreciated:				
Buildings and improvements	5,258,730	38,800	-	5,297,530
Equipment and vehicles	1,706,141	-	-	1,706,141
Total capital assets being depreciated	<u>6,964,871</u>	<u>38,800</u>	<u>-</u>	<u>7,003,671</u>
Accumulated Depreciation				
Buildings and improvements	2,057,700	138,705	-	2,196,405
Equipment and vehicles	644,232	163,397	-	807,629
Total accumulated depreciation	<u>2,701,932</u>	<u>302,102</u>	<u>-</u>	<u>3,004,034</u>
Total capital assets being depreciated, net	<u>4,262,939</u>			<u>3,999,637</u>
Business-type activities capital assets, net	<u><u>\$ 4,900,422</u></u>			<u><u>\$ 4,637,120</u></u>

**Note 6 – Long-Term Debt Obligations**

Changes in long-term liabilities of the governmental activities for the year ended June 30, 2023 was as follows:

	Beginning Balance	Issued	Matured and Redeemed	Ending Balance	Due Within One Year
Bonds Payable (PERS)	\$ 4,940,000	\$ -	\$ (690,000)	\$ 4,250,000	\$ 785,000
Notes Payable	112,113	-	(30,319)	81,794	35,746
Total Long-Term Obligations	<u><u>\$ 5,052,113</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (720,319)</u></u>	<u><u>\$ 4,331,794</u></u>	<u><u>\$ 820,746</u></u>



**Columbia County, Oregon**  
**Notes to the Financial Statements**

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*Bonds payable* – In March 2002, the County issued Limited Tax Pension Obligations, Series 2002A and 2002B totaling \$4,394,484. The Series 2002A are deferred interest obligations with interest payable only at maturity and compounded semiannually at June 1 and December 1. The Series 2002B are current interest obligations, with interest payable on December 1 of each year until maturity or earlier prepayment. The bonds carry interest rates varying from 2.00% to 7.41% with an average yield of approximately 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 5.00%. 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).

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

	Principal	Interest	Total Payment
Year Ending June 30, 2024	\$ 785,000	\$ 256,383	\$ 1,041,383
2025	875,000	208,979	1,083,979
2026	975,000	157,294	1,132,294
2027	1,090,000	98,259	1,188,259
2028	525,000	32,178	557,178
Total	\$ 4,250,000	\$ 753,093	\$ 5,003,093

Notes payable are comprised of the following at June 30, 2023:

On April 17, 2006, 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) . The loan carries a 3.00% interest rate over 20 years. This housing project will benefit people in transition from detention. CAT and CCCC located grants and this loan to build affordable housing for these citizens. The loan will be repaid over the next twenty years from rent revenue. In the event of default and no payment after 60 days and notice from the holder (St. Helens), the County will be delinquent. The holder may declare the entire unpaid principal balance and accrued interest due and payable.

\$ 22,159

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 5.625% interest rate over 25 years. In the event of default by the County, the State has a right to declare all loan repayments and all other amounts due under the loan documents immediately due and payable, shall appoint a receiver of the system, refuse to disburse any loan proceeds, bar the borrower from applying for future special public works funds assistance and withhold amounts otherwise due to the borrower and apply the payment of amounts due under the loan agreement.

59,635

Total notes payable

\$ 81,794

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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

	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
Year Ending June 30, 2024	\$ 35,746	\$ 3,974	\$ 39,720
2025	36,193	2,122	38,315
2026	6,432	248	6,680
2027	<u>3,423</u>	<u>51</u>	<u>3,474</u>
Total	<u>\$ 81,794</u>	<u>\$ 6,395</u>	<u>\$ 88,189</u>

*Leases* – A lease is defined as a contractual agreement that conveys control of the right of use another entity’s nonfinancial asset, for a minimum contractual period of greater than one year, in an exchange-like transaction. The County leases a variety of non-financial assets such as buildings, vehicles, and other equipment. The related obligations are presented in the amounts equal to the present value of lease payments, payable during the remaining lease term. As a lessee, a lease liability and the associated lease asset are recognized. All lessee leases are reported in governmental activities. The total amount of lease amortization expense recognized in the current year was \$336,780 and interest expense of \$46,783

The County has a minimal number of variable payment clauses, mostly dependent on an index or rate (such as the Consumer Price Index and market interest rates). Components of variable payments that are fixed in substance, are included in the measurement of the lease liability presented in the table below. Variable payments related to lease agreements that are qualified as leases under GASB Statement No. 87, and are not fixed, are excluded in the measurement of the lease liability. The County did not incur expenses related to its leasing activities related to residual value guarantees, lease termination penalties, or losses due to impairment. As a lessee, there are currently no agreements that include sale-leaseback and lease-leaseback transactions.

The County has entered into 8 lease agreements as the lessee, that qualify both within the County capitalization threshold and under GASB Statement No. 87. The liability related to these leases was initially recognized on July 1, 2021 with the adoption of GASB Statement No. 87. These leases are for buildings, vehicles, and other equipment, with periods covering various ranges and the latest expiring in March 2031. Interest rates range from 0.22% to 6.99%. Annual payments for the current year range from \$549 to \$13,121.

Lease payables currently outstanding as of June 30, 2023 are as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Leases	<u>\$ 1,735,543</u>	<u>\$ 399,263</u>	<u>\$ (504,446)</u>	<u>\$ 1,630,360</u>	<u>\$ 331,490</u>
Total leases	<u>\$ 1,735,543</u>	<u>\$ 399,263</u>	<u>\$ (504,446)</u>	<u>\$ 1,630,360</u>	<u>\$ 331,490</u>

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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Future annual lease commitments as of June 30, 2023 are as follows:

		<u>Principal</u>	<u>Interest</u>
Year Ending June 30,	2024	\$ 331,490	\$ 41,274
	2025	266,678	43,969
	2026	241,678	35,272
	2027	206,972	26,832
	2028	139,225	18,229
	2029-2031	<u>444,317</u>	<u>28,044</u>
	<b>Total</b>	<b><u>\$ 1,630,360</u></b>	<b><u>\$ 193,620</u></b>

The County has the following right-to-use assets as of June 30, 2023:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Right-to-use assets</b>				
Buildings	\$ 376,557	\$ 9,515	\$ (23,779)	\$ 362,293
Equipment and vehicles	<u>1,540,428</u>	<u>338,516</u>	<u>-</u>	<u>1,878,944</u>
	1,916,985	348,031	(23,779)	2,241,237
<b>Less accumulated amortization</b>				
Buildings	69,977	83,785	(15,729)	138,033
Equipment and vehicles	<u>111,465</u>	<u>252,995</u>	<u>-</u>	<u>364,460</u>
	<u>181,442</u>	<u>336,780</u>	<u>(15,729)</u>	<u>502,493</u>
	<u>\$ 1,735,543</u>			<u>\$ 1,738,744</u>

Changes in long-term liabilities of the business-type activities for the year ended June 30, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Notes payable	<u>\$ 649,749</u>	<u>\$ -</u>	<u>\$ (291,370)</u>	<u>\$ 358,379</u>	<u>\$ 305,848</u>

In March 17, 2004, the County received financing in the amount of \$4,435,000 at 4.97% from the Oregon Economic and Community Development Department for the construction of a new solid waste transfer station. Annual principal and interest payments of \$323,660 were due for the next 25 years. Due to early extra payments made in 2016, 2017, and 2018, the note expires in December 2024. In the event of default by the County, the State has a right to declare all loan repayments and all other amounts due under the loan documents immediately due and payable, shall appoint a receiver of the system, refuse to disburse any loan proceeds, bar the borrower from applying for future special public works funds assistance and withhold amounts otherwise due to the borrower and apply the payment of amounts due under the loan agreement.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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

	Principal	Interest	Total Payment
Year Ending June 30, 2024	\$ 305,848	\$ 17,811	\$ 323,659
2025	52,531	2,611	55,142
Total	\$ 358,379	\$ 20,422	\$ 378,801

**Note 7 – Defined Benefit Pension Plan**

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 Annual Comprehensive Financial Report which can be found at: <https://www.oregon.gov/pers/Documents/Financials/CAFR/2020-ACFR.pdf>.

**PERS Pension (Chapter 238)** – The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.

**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 benefit results. A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

**Death Benefits** – Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member’s account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met: (1) member was employed by PERS employer at the time of death, (2) member died within 120 days after termination of PERS covered employment, (3) member died as a result of injury sustained while employed in a PERS-covered job, or (4) member was on an official leave of absence from a PERS-covered job at the time of death.

## Columbia County, Oregon Notes to the Financial Statements

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*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.

*Benefit Changes After Retirement* – Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

**OPSRP Pension Program (OPSRP DB)** – The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

*Pension Benefits* – This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with a formula for members who attain normal retirement age. For 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. For 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.

*Death Benefits* – Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.

*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.

*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, 2019 actuarial valuation, which became effective July 1, 2021.

## Columbia County, Oregon Notes to the Financial Statements

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The State of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Effective January 1, 2020, Senate Bill 1049 requires employers to pay contributions on re-employed PERS retirees' salaries as if they were an active member, excluding IAP (6%) contributions. Employer contributions for the year ended June 30, 2023 were \$2,692,137 excluding amounts to fund employer specific liabilities. In addition, approximately \$855,049 in employee contributions were paid or picked up by the County in fiscal year 2023.

### **OPSRP Individual Account Program (OPSRP IAP)**

*Pension Benefits* – The IAP is an individual account-based program under the PERS tax-qualified governmental plan as defined under ORS 238A.400. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

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

*Contributions* – Employees of the County pay 6.0 percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSERP members earning \$2,500 or more per month will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSERP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The County did not make any optional contributions to member IAP accounts for the year ended June 30, 2023.

*Pension liability* – At June 30, 2023, the County reported a net pension liability of \$18,565,152 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2020. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement date of June 30, 2022, the County's proportion was 0.121245710 percent. Pension expense for the year ended June 30, 2023 was \$3,090,588 of which \$3,068,238 was related to governmental activities, and \$22,350 was related to business-type activities.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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Deferred outflows and inflows of resources were comprised of the following at June 30, 2023:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 901,189	\$ (115,775)
Changes in assumptions	2,912,972	(26,613)
Net difference between projected and actual earnings on pension plan investments	-	(3,319,090)
Net changes in proportionate share	2,401,518	-
Differences between County contributions and proportionate share of contributions	-	(2,553,070)
	6,215,679	(6,014,548)
County contributions subsequent to measuring date	2,692,137	-
Deferred outflow (inflow) of resources	\$ 8,907,816	\$ (6,014,548)

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows (inflows) of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30, 2024	\$ 367,259
2025	(255,169)
2026	(1,396,393)
2027	1,503,757
2028	(18,323)
Total	\$ 201,131

## Columbia County, Oregon Notes to the Financial Statements

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*Actuarial Methods and Assumptions* – The total pension liability in the December 31, 2020, valuation was determined using the following actuarial assumptions:

Valuation date	December 31, 2020
Measurement date	June 30, 2022
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Market value of assets
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Cost of living adjustment	Blend of 2% COLA and graded COLA (1.25% / 0.15%) in accordance with <i>Moro</i> decision, blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set- backs as described in the valuation. Active members: Pub- 2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set- backs as described in the valuation. Disabled retirees: Pub- 2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set- backs as described in the valuation.

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 2020 Experience Study which is reviewed for the four-year period ending December 31, 2020.

*Long-Term Expected Rate of Return* – To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.



**Columbia County, Oregon**  
**Notes to the Financial Statements**

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*Assumed Asset Allocation*

<u>Asset Class/Strategy</u>	<u>Low Range</u>	<u>High Range</u>	<u>OIC Target</u>
Debt Securities	15.00%	25.00%	20.00%
Public Equity	25.00%	35.00%	30.00%
Real Estate	7.50%	17.50%	12.50%
Private Equity	15.00%	27.50%	20.00%
Risk Parity	0.00%	3.50%	2.50%
Real Assets	2.50%	10.00%	7.50%
Diversifying Strategies	2.50%	10.00%	7.50%
Opportunity Portfolio	0.00%	5.00%	0.00%
Total			<u>100.00%</u>

(Source: June 30, 2022 PERS ACFR; p. 104)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Compound Annual (Geometric) Return</u>
Global Equity	30.62%	5.85%
Private Equity	25.50%	7.71%
Core Fixed Income	23.75%	2.73%
Real Estate	12.25%	5.66%
Master Limited Partnerships	0.75%	5.71%
Infrastructure	1.50%	6.26%
Commodities	0.63%	3.10%
Hedge Fund of Funds - Multistrategy	1.25%	5.11%
Hedge Fund Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
Total	<u>100.00%</u>	
Assumed Inflation - Mean		2.40%

(Source: June 30, 2022 PERS ACFR; p. 74)

*Discount Rate* – The discount rate used to measure the total pension liability as of the measurement date of June 30, 2022 was 6.90 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from 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.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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*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 6.90 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 one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability	\$32,923,689	\$18,565,152	\$ 6,547,717

There were no key changes of actuarial methods and assumptions since the December 31, 2020 actuarial valuation. The key changes from the previous actuarial valuation are described below and are still being used.

*Changes in actuarial methods and assumptions –* A summary of key changes implemented since the December 31, 2019 valuation are described briefly below. Additional details and a comprehensive list of changes in methods and assumptions can be found in the 2020 Experience Study for the System, which was published in July 2021, and can be found at:

<https://www.oregon.gov/pers/Documents/Financials/Actuarial/2021/2020-Experience-Study.pdf>

*Allocation of liability for service segments –* For purposes of allocating Tier One/Tier Two members' actuarial accrued liability among multiple employers, the valuation uses a weighted average of the Money Match methodology and the Full Formula methodology used by PERS when a member retires. The weights are determined based on the prevalence of each formula among the current Tier One/Tier Two population. For the December 31, 2018 and December 31, 2019 valuations, the Money Match was weighted 10 percent for general service members and zero percent for police and fire members. For the December 31, 2020 valuation, this weighting has been adjusted to 9 percent for general service members and 1 percent for police and fire members, based on a projection of the proportion of the liability attributable to Money Match benefits at those valuation dates.

*Changes in economic assumptions – administrative expenses.* The administrative expense assumptions were updated to \$59 million per year combined for Tier 1/Tier 2 and OPSRP. Previously these were assumed to be \$32.5 million per year and \$8 million per year, respectively.

*Changes in economic assumptions – healthcare cost inflation.* The healthcare cost inflation for the maximum RHIPA subsidy was updated based on analysis performed by Milliman's healthcare actuaries. This analysis included the consideration of the excise tax scheduled to be introduced by the Affordable Care Act. The Further Consolidated Appropriations Act passed in December 2019 repealed the excise tax, and as a result no adjustment is required for the proposed trend assumption. It is possible that the COVID-19 pandemic could have a material impact on the projected costs.

*Changes in demographic assumptions –* There were no changes in demographic assumptions.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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**Note 8 – Other Post-Employment Benefit Plan – (RHIA)**

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

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

*Contributions* – PERS funding policy provides for 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. Employer contribution rates for the period were based on the December 31, 2019 actuarial valuation and a percentage of payroll that first became effective July 1, 2021. The County's total for the year ended June 30, 2023 contributions was \$1,652. The County's contributions to RHIA for the year ended June 30, 2023 equaled the required contribution for the year.

*OPEB Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB* – At June 30, 2023, the County reported a net OPEB asset of \$268,347 for its proportionate share of the net OPEB asset. The OPEB asset was measured as of June 30, 2022, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2020. Consistent with GASB Statement No. 75, paragraph 59(a), the County's proportion of the net OPEB asset is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement date of June 30, 2022, the County's proportion was 0.07191670 percent. OPEB income for the year ended June 30, 2023 was \$38,261.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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Deferred outflows and inflows of resources were comprised of the following at June 30, 2023:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ (6,925)
Changes of assumptions	2,001	(8,518)
Net difference between projected and actual earnings on investments	-	(19,489)
Changes in proportionate share	<u>14,444</u>	<u>-</u>
Total	<u>16,445</u>	<u>(34,932)</u>
Deferred Outflow (Inflow) of Resources	<u>\$ 16,445</u>	<u>\$ (34,932)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (income) as follows:

Year Ending June 30, 2024	\$ (3,480)
2025	(8,950)
2026	(12,298)
2027	<u>6,241</u>
Total	<u>\$ (18,487)</u>

*Actuarial Methods and Assumptions* – The total OPEB asset in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Valuation date	December 31, 2020
Measurement date	June 30, 2022
Experience study report	2020, published July 20, 2021
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Retiree healthcare participation	Healthy retirees: 27.5%; Disabled retirees: 15.0%
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

The long-term expected rate of return and assumed asset allocation are the same as that used for the OPERS liability. See Note 7.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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*Discount Rate* – The discount rate used to measure the total OPEB asset as of the measurement date of June 30, 2022 was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

*Sensitivity of the County’s proportionate share of the net OPEB liability/(asset) to changes in the discount rate* – The following presents the County’s proportionate share of the net OPEB asset calculated using the discount rate of 6.90 percent, as well as what the County’s proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
County’s proportionate share of the net OPEB liability (asset)	\$ (243,120)	\$ (268,347)	\$ (289,973)

**Note 9 – Other Post-Employment Benefits – Health Insurance**

*Plan Description* – The County operates a single-employer retiree benefit plan that provides post-employment 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 County’s collective bargaining agreements. The County’s post-retirement healthcare plan was established in accordance with 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.

As of the July 1, 2022 valuation date, the following employees were covered by the benefit terms:

Number of Members	
Active	211
Retired Members	5
Spouses of ineligible members	2
Total	218

*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.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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*Actuarial Methods and Assumptions* – The County’s total other post-employment benefit liability was measured as of June 30, 2022 and determined by an actuarial valuation as of July 1, 2022. The total other post-employment benefit liability in the July 1, 2022 actuarial valuation was calculated based on the discount rate and actuarial assumptions below, and was then projected forward/backward to the measurement date. The total liability was determined using the following actuarial assumptions:

Discount Rate 3.54%

Inflation 2.40%

Salary Increases 3.40%

Actuarial Cost Method is Entry Age Normal Level Percent of Pay

Mortality rates are based on Pub-2010 General and Safety Employee and Healthy Retiree tables, sex distinct for members and dependents, with a one-year setback for male general service employees and female safety employees.

Turnover, Disability and Retirement rate assumptions are based off the valuation of benefits under Oregon PERS.

Changes in the total OPEB liability for the year ended June 30, 2023 are as follows:

Total OPEB Liability at June 30, 2022	\$ 849,549
Changes for the year:	
Service cost	93,804
Interest	20,133
Effect of economic/ demographic gains or losses	4,400
Effect of assumption changes or inputs	(87,879)
Benefit payments	<u>(33,006)</u>
Total OPEB Liability at June 30, 2023	<u>\$ 847,001</u>

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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*Sensitivity of the Total OPEB Liability to Changes in the Discount and Trend Rates* – The following presents the total OPEB liability of the plan, calculated using the discount rate as of the measurement date, as well as what the plan’s total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption:

	1% Decrease	Current Discount Rate	1% Increase
	2.54%	3.54%	4.54%
Total OPEB Liability	\$ 911,704	\$ 847,001	\$ 787,154

  

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	\$ 755,843	\$ 847,001	\$ 956,228

Deferred outflows and inflows of resources were comprised of the following at June 30, 2023:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 50,297	\$ 15,473
Changes of assumptions	26,852	156,176
Subtotal - Amortized deferrals (below)	77,149	171,649
Benefits payments	77,305	-
Deferred Outflow/(Inflow) of Resources	\$ 154,454	\$ 171,649

The amount of contributions subsequent to the measurement date will be included as a reduction of the total OPEB liability in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30, 2024	\$ (17,049)
2025	(17,049)
2026	(15,630)
2027	(8,627)
2028	(9,779)
Thereafter	(26,366)
Total	\$ (94,500)

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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**Note 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 during fiscal year 2023. Worker's compensation claims are insured through incurred loss retrospective policies. Settled claims have not exceeded this commercial coverage for any of the past three years.

**Note 11 – Litigation**

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

**Note 12 – Commitments and Contingencies**

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

Tax increment revenues were pledged to repay a loan from OECDD incurred by the Port of St. Helens to build a water intake and discharge system in Columbia County Development Agency's plan area. The loan was a construction loan with a 25 year term at 5% interest. The final loan document was signed in 2013 for a total of \$8,095,122. The Port of St. Helens is the counter party to the loan contract with the State of Oregon's Infrastructure Finance Authority. Columbia County Development Agency was a guarantor and not a holder of the debt and was only responsible if the Port defaulted. During the year ended June 30, 2023, the unpaid balance in the amount of \$7,665,572 was paid.



**Columbia County, Oregon**  
**Notes to the Financial Statements**

**Note 13 – Fund Balance**

The specific purposes for each of the categories of fund balance as of June 30, 2023 are as follows:

	GENERAL FUND	JAIL OPERATIONS FUND	ROAD FUND	DIRECT PASS-THROUGH GRANT FUND	COMMUNITY CORRECTIONS FUND	COLUMBIA COUNTY DEVELOPMENT AGENCY	NONMAJOR FUNDS	TOTAL
Fund Balances								
Nonspendable								
Prepays and inventory	\$ 177,933	\$ 319	\$ 357,062	\$ -	\$ 2,520	\$ -	\$ 68,634	\$ 606,468
Restricted								
Roads Fund	-	-	5,108,347	-	-	-	-	5,108,347
County Park & Rec Fund	-	-	-	-	-	-	124,145	124,145
Community Corrections	-	-	-	-	3,999,415	-	-	3,999,415
Grants	-	-	-	10,352,448	-	-	-	10,352,448
Jail	-	1,537,711	-	-	-	-	-	1,537,711
Fair Board	-	-	-	-	-	-	37,974	37,974
Corner Preservation	-	-	-	-	-	-	266,450	266,450
Inmate Benefit	-	-	-	-	-	-	811,022	811,022
Courthouse Security	-	-	-	-	-	-	177,883	177,883
Law Library	-	-	-	-	-	-	23,570	23,570
Economic Development	-	-	-	-	-	-	1,175,809	1,175,809
Building Services Fund	-	-	-	-	-	-	395,384	395,384
Strategic Investment Program	-	-	-	-	-	-	422,609	422,609
Clerk's Records Reserve	-	-	-	-	-	-	44,362	44,362
CC Rider Fund	-	-	-	-	-	-	830,474	830,474
Capital Projects	-	-	-	-	-	-	2,439,554	2,439,554
Meadowview	-	-	-	-	-	-	674	674
4-H Extension	-	-	-	-	-	-	1,270,966	1,270,966
	-	1,537,711	5,108,347	10,352,448	3,999,415	-	8,020,876	29,018,797
Assigned								
Grants	-	-	-	-	-	-	6,494	6,494
Capital Projects	-	-	-	-	-	-	51,712	51,712
	-	-	-	-	-	-	58,206	58,206
Unassigned	3,322,673	-	-	-	-	-	-	3,322,673
Total Fund Balances	\$ 3,500,606	\$ 1,538,030	\$ 5,465,409	\$ 10,352,448	\$ 4,001,935	\$ -	\$ 8,147,716	\$ 33,006,144

**Note 14 – Tax Abatements**

As of June 30, 2023, Columbia County provides tax abatements through two programs: Enterprise Zone and Strategic Investment.

*Enterprise Zone (ORS 285C.175)* – The Oregon Enterprise Zone program is a State of Oregon economic development program established, that allows for property tax exemptions for up to five years. In exchange for receiving property tax exemption, participating firms are required to meet the program requirements set by state statute and the local sponsor.

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

*Strategic Investment (ORS 285C.600)* – The purpose of the Strategic Investment program is to improve employment in areas where eligible projects are to be located and urges business firms that will benefit from an eligible project to hire employees from the region in which the eligible project is to be located whenever practicable.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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In order to be eligible for the SIP exemption:

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

For the fiscal year ended June 30, 2023, Columbia County abated property taxes totaling \$494,960.

<u>Tax Abatement Program</u>	<u>Amount of Taxes Abated During the Fiscal Year</u>
Enterprise Zone (ORS 285C.175)	\$ 107,869
Strategic Investment Program (ORS 285C.600)	387,091
	\$ 494,960

**Note 15 – Subsequent Events**

Subsequent to year-end, the County entered into a loan with Oregon Business Development Department in the amount of \$6,049,800 for the renovation of the John Gumm Building. Interest accrues at an interest rate of 3.29% per annum, with all accrued unpaid interest due and payable in full on the maturity date which is the earlier of three years plus 90 days following the signed contract or the receipt of the refunding proceeds. The contract is structured as an expense reimbursement or costs-incurred basis where the county must submit each disbursement request for the financing proceeds to receive payment.

## **Required Supplementary Information**

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**Columbia County, Oregon**  
**PERS**  
**Schedule of the Proportionate Share of the Net Pension Liability**  
**June 30, 2023**

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

	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
Year Ended June 30, 2023	0.12%	\$ 18,565,152	\$ 14,240,813	130.37%	84.5%
2022	0.11%	13,233,752	13,603,502	97.28%	87.6%
2021	0.11%	23,757,409	12,967,432	183.21%	75.8%
2020	0.10%	17,700,572	12,936,238	136.83%	80.2%
2019	0.09%	13,825,912	12,020,439	115.02%	82.1%
2018	0.08%	10,805,399	11,037,687	97.90%	83.1%
2017	0.08%	11,774,406	10,707,205	109.97%	80.5%
2016	0.08%	4,850,665	10,420,148	46.55%	91.9%
2015	0.09%	(2,134,901)	9,841,982	-21.69%	103.6%

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**  
**Schedule of Contributions**  
**For the year ended June 30, 2023**

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	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
Year Ended June 30, 2023	\$ 2,692,137	\$ 2,692,137	\$ -	\$ 16,053,975	16.8%
2022	2,461,684	2,461,684	-	14,240,813	17.3%
2021	2,140,641	2,140,641	-	13,603,502	15.7%
2020	2,168,516	2,168,516	-	12,967,432	16.7%
2019	1,195,571	1,195,571	-	12,936,238	9.2%
2018	1,114,686	1,114,686	-	12,020,439	9.3%
2017	774,462	774,462	-	11,037,687	7.0%
2016	746,762	746,762	-	10,707,205	7.0%
2015	760,450	760,450	-	10,420,148	7.3%

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

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

**Columbia County, Oregon**  
**OPEB – RHIA**  
**Schedule of the Proportionate Share of the Net OPEB Asset/(Liability) for RHIA**  
**June 30, 2023**

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	(a) Employer's proportion of the net OPEB asset/ (liability) (NOA/(L))	(b) Employer's proportionate share of the net OPEB asset/ (liability) (NOA/(L))	(c) Employer's covered payroll	(b/c) NOA/(L) as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
Year Ended June 30, 2023	0.07%	\$ 268,347	\$ 14,240,813	1.88%	195%
2022	0.08%	266,674	13,603,502	1.96%	184%
2021	0.08%	181,232	12,967,432	1.40%	150%
2020	0.11%	206,393	12,936,238	1.60%	144%
2019	0.10%	113,318	12,020,439	0.94%	124%
2018	0.10%	40,241	11,037,687	0.36%	109%
2017	-0.09%	(24,526)	10,707,205	-0.23%	90%

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

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

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

**Columbia County, Oregon**  
**Schedule of Contributions for RHIA**  
**For the Year Ended June 30, 2023**

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	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
Year Ended June 30, 2023	\$ 1,652	\$ 1,652	\$ -	\$ 16,053,975	0.0%
2022	1,773	1,773	-	14,240,813	0.0%
2021	N/A	N/A	N/A	13,603,502	N/A
2020	N/A	N/A	N/A	12,967,432	N/A
2019	N/A	N/A	N/A	12,936,238	N/A
2018	N/A	N/A	N/A	12,020,439	N/A
2017	N/A	N/A	N/A	11,037,687	N/A

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

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

All statutorily required contributions were made and are included within PERS contributions.

**Columbia County, Oregon**  
**Schedule of Changes in Total OPEB Liability and Related Ratios – Other Post Employment Benefits**  
**June 30, 2023**

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**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY**

	Total OPEB Liability Beginning of Year	Service Cost	Liability Interest	Changes of Benefit Tenns	Economic/ Demographic Gains or Losses	Changes of Assumptions	Benefit Payments	Total OPEB Liability End of Year	Estimated Covered Employee Payroll	Total OPEB Liability as a% of Covered Employee Payroll
Year Ended June 30, 2023	\$ 849,549	\$ 93,804	\$ 20,133	\$ -	\$ 4,400	\$ (87,879)	\$ (33,006)	\$ 847,001	N/A *	N/A
2022	771,937	85,993	18,737	-	-	3,507	(30,625)	849,549	N/A *	N/A
2021	708,321	68,680	26,704	-	(24,398)	20,922	(28,292)	771,937	N/A *	N/A
2020	624,190	61,624	26,064	-	-	21,344	(24,901)	708,321	N/A *	N/A
2019	623,668	57,973	23,636	-	-	(37,859)	(43,228)	624,190	N/A *	N/A
2018	653,000	62,000	19,000	-	-	(41,000)	(70,000)	623,000	N/A *	N/A
2017	N/A	N/A	N/A	N/A	N/A	N/A	N/A	653,000	N/A *	N/A

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

\* information not available



## **Supplementary Information**

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**Columbia County, Oregon**  
**Combining Balance Sheet – Nonmajor Governmental Funds**  
**June 30, 2023**

	FAIR BOARD FUND	CORNER PRESERVATION FUND	INMATE BENEFIT EXPENSE FUND	COURTHOUSE SECURITY FUND	LAW LIBRARY FUND	ECONOMIC DEVELOPMENT FUND	PUBLIC WORKS CAPITAL FUND	COUNTY PARK & REC FUND	CC RIDER TRANSPORTATION FUND	BUILDING SERVICES FUND	STRATEGIC INVESTMENT PROGRAM FUND	CLERK'S RECORDS RESERVE FUND	MEADOWVIEW SERVICE DISTRICT FUND	4-H EXTENSION SERVICE DISTRICT FUND	TOTAL
<b>ASSETS</b>															
Cash and investments	\$ 60,031	\$ 266,706	\$ 921,659	\$ 177,488	\$ 23,570	\$ 1,031,740	\$ 2,501,517	\$ 156,696	\$ 553,264	\$ 440,052	\$ 422,609	\$ 44,362	\$ 785	\$ 1,257,174	\$ 7,857,653
Accounts receivable	-	-	21,447	395	-	160,872	5,024	19,960	283,181	-	-	-	-	-	490,879
Property taxes receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	13,792	13,792
Inventories	-	-	-	-	-	-	-	-	51,882	-	-	-	-	-	51,882
Prepays	5,681	-	-	-	-	968	-	875	9,228	-	-	-	-	-	16,752
<b>Total assets</b>	<b>\$ 65,712</b>	<b>\$ 266,706</b>	<b>\$ 943,106</b>	<b>\$ 177,883</b>	<b>\$ 23,570</b>	<b>\$ 1,193,580</b>	<b>\$ 2,506,541</b>	<b>\$ 177,531</b>	<b>\$ 897,555</b>	<b>\$ 440,052</b>	<b>\$ 422,609</b>	<b>\$ 44,362</b>	<b>\$ 785</b>	<b>\$ 1,270,966</b>	<b>\$ 8,430,958</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:</b>															
<b>LIABILITIES</b>															
Accounts payable	\$ 15,563	\$ 256	\$ 26,800	\$ -	\$ -	\$ 16,803	\$ 15,275	\$ 39,089	\$ 5,971	\$ 44,668	\$ -	\$ -	\$ 111	\$ -	\$ 164,536
Other liabilities	-	-	-	-	-	-	-	11,522	-	-	-	-	-	-	11,522
Deposits	-	-	105,284	-	-	-	-	1,900	-	-	-	-	-	-	107,184
<b>Total liabilities</b>	<b>15,563</b>	<b>256</b>	<b>132,084</b>	<b>-</b>	<b>-</b>	<b>16,803</b>	<b>15,275</b>	<b>52,511</b>	<b>5,971</b>	<b>44,668</b>	<b>-</b>	<b>-</b>	<b>111</b>	<b>-</b>	<b>283,242</b>
<b>FUND BALANCES</b>															
Nonspendable	5,681	-	-	-	-	968	-	875	61,110	-	-	-	-	-	68,634
Restricted	37,974	266,450	811,022	177,883	23,570	1,175,809	2,439,554	124,145	830,474	395,384	422,609	44,362	674	1,270,966	8,020,876
Assigned	6,494	-	-	-	-	-	51,712	-	-	-	-	-	-	-	58,206
<b>Total fund balance</b>	<b>50,149</b>	<b>266,450</b>	<b>811,022</b>	<b>177,883</b>	<b>23,570</b>	<b>1,176,777</b>	<b>2,491,266</b>	<b>125,020</b>	<b>891,584</b>	<b>395,384</b>	<b>422,609</b>	<b>44,362</b>	<b>674</b>	<b>1,270,966</b>	<b>8,147,716</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 65,712</b>	<b>\$ 266,706</b>	<b>\$ 943,106</b>	<b>\$ 177,883</b>	<b>\$ 23,570</b>	<b>\$ 1,193,580</b>	<b>\$ 2,506,541</b>	<b>\$ 177,531</b>	<b>\$ 897,555</b>	<b>\$ 440,052</b>	<b>\$ 422,609</b>	<b>\$ 44,362</b>	<b>\$ 785</b>	<b>\$ 1,270,966</b>	<b>\$ 8,430,958</b>

## Columbia County, Oregon

### Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds

#### For the Year Ended June 30, 2023

	FAIR BOARD FUND	CORNER PRESERVATION FUND	INMATE BENEFIT EXPENSE FUND	COURTHOUSE SECURITY FUND	LAW LIBRARY FUND	ECONOMIC DEVELOPMENT FUND	PUBLIC WORKS CAPITAL FUND	COUNTY PARK & REC FUND	CC RIDER TRANSPORTATION FUND	BUILDING SERVICES FUND	STRATEGIC INVESTMENT PROGRAM FUND	CLERK'S RECORDS RESERVE FUND	MEADOWVIEW SERVICE DISTRICT FUND	4-H EXTENSION SERVICE DISTRICT FUND	TOTAL
<b>REVENUES</b>															
Property tax collected by County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,210,536	\$ -	\$ 2,560	\$ 353,051	\$ 1,566,147
Local fees	354,293	60,773	336,299	16,830	-	-	162,423	475,812	130,486	1,335,596	-	3,556	-	4,782	2,880,850
Miscellaneous	123,282	-	-	-	-	1,525	-	1,972	-	-	-	-	-	4,547	131,326
Grants and donations	179,070	-	-	-	46,976	601,621	53,399	225,413	1,243,388	-	110,092	-	-	11,599	2,471,558
Interest on investments	3,716	8,003	22,415	5,244	1,138	27,472	70,173	5,735	21,314	9,294	21,967	1,214	29	34,160	231,874
<b>Total revenues</b>	<b>660,361</b>	<b>68,776</b>	<b>358,714</b>	<b>22,074</b>	<b>48,114</b>	<b>630,618</b>	<b>285,995</b>	<b>708,932</b>	<b>1,395,188</b>	<b>1,344,890</b>	<b>1,342,595</b>	<b>4,770</b>	<b>2,589</b>	<b>408,139</b>	<b>7,281,755</b>
<b>EXPENDITURES</b>															
Personnel services	104,172	97,792	-	4,741	3,127	51,432	-	423,901	1,049,670	816,468	5,190	-	-	125,782	2,682,275
Materials and services	515,438	3,525	258,345	-	45,700	217,274	-	383,597	253,010	187,700	836,006	2,495	1,959	84,534	2,789,583
Capital outlay	21,636	-	-	-	-	-	15,275	213,757	57,507	31,295	-	-	-	-	339,470
<b>Total expenditures</b>	<b>641,246</b>	<b>101,317</b>	<b>258,345</b>	<b>4,741</b>	<b>48,827</b>	<b>268,706</b>	<b>15,275</b>	<b>1,021,255</b>	<b>1,360,187</b>	<b>1,035,463</b>	<b>841,196</b>	<b>2,495</b>	<b>1,959</b>	<b>210,316</b>	<b>5,811,328</b>
Excess of Revenues Over (Under) Expenditures	19,115	(32,541)	100,369	17,333	(713)	361,912	270,720	(312,323)	35,001	309,427	501,399	2,275	630	197,823	1,470,427
<b>Other Financing Sources (Uses) :</b>															
Sale of assets	-	-	-	-	-	-	-	116,795	1,500	-	-	-	1	-	118,296
Transfers in	-	-	-	13,345	-	-	-	-	83,750	-	-	-	-	-	97,095
Transfers out	(2,631)	(3,821)	-	(32,000)	-	(50,000)	(75,000)	(13,674)	(27,701)	(31,614)	(386,051)	-	-	-	(622,492)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,631)</b>	<b>(3,821)</b>	<b>-</b>	<b>(18,655)</b>	<b>-</b>	<b>(50,000)</b>	<b>(75,000)</b>	<b>103,121</b>	<b>57,549</b>	<b>(31,614)</b>	<b>(386,051)</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>(407,101)</b>
<b>Net Change in Fund Balance</b>	<b>16,484</b>	<b>(36,362)</b>	<b>100,369</b>	<b>(1,322)</b>	<b>(713)</b>	<b>311,912</b>	<b>195,720</b>	<b>(209,202)</b>	<b>92,550</b>	<b>277,813</b>	<b>115,348</b>	<b>2,275</b>	<b>631</b>	<b>197,823</b>	<b>1,063,326</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>33,665</b>	<b>302,812</b>	<b>710,653</b>	<b>179,205</b>	<b>24,283</b>	<b>864,865</b>	<b>2,295,546</b>	<b>334,222</b>	<b>799,034</b>	<b>117,571</b>	<b>307,261</b>	<b>42,087</b>	<b>43</b>	<b>1,073,143</b>	<b>7,084,390</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 50,149</b>	<b>\$ 266,450</b>	<b>\$ 811,022</b>	<b>\$ 177,883</b>	<b>\$ 23,570</b>	<b>\$ 1,176,777</b>	<b>\$ 2,491,266</b>	<b>\$ 125,020</b>	<b>\$ 891,584</b>	<b>\$ 395,384</b>	<b>\$ 422,609</b>	<b>\$ 44,362</b>	<b>\$ 674</b>	<b>\$ 1,270,966</b>	<b>\$ 8,147,716</b>

**Schedule of Revenues, Expenditures, and Changes in Fund  
Balances – Actual and Budget – Nonmajor Governmental  
Funds**

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**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, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Local fees	\$ 274,300	\$ 300,300	\$ 354,293	\$ 53,993
Miscellaneous	116,400	116,400	123,282	6,882
Grants and donations	177,667	177,667	179,070	1,403
Interest on investments	-	-	3,716	3,716
Total revenues	<u>568,367</u>	<u>594,367</u>	<u>660,361</u>	<u>65,994</u>
<b>EXPENDITURES</b>				
Personnel services	107,152	104,378 (1)	104,172	(206)
Materials and services	432,435	488,435 (1)	515,438	27,003
Capital outlay	40,000	40,000 (1)	21,636	(18,364)
Total expenditures	<u>579,587</u>	<u>632,813</u>	<u>641,246</u>	<u>8,433</u>
<b>Excess of Revenues</b>				
Over (Under) Expenditures	<u>(11,220)</u>	<u>(38,446)</u>	<u>19,115</u>	<u>57,561</u>
<b>Other Financing Sources (Uses) :</b>				
Transfers in	100,000	100,000	-	(100,000)
Transfers out	-	(2,774) (1)	(2,631)	143
Total Other Financing Sources (Uses)	<u>100,000</u>	<u>97,226</u>	<u>(2,631)</u>	<u>(99,857)</u>
Net Change in Fund Balance	88,780	58,780	16,484	(42,296)
FUND BALANCE - BEGINNING OF YEAR	<u>8,800</u>	<u>38,800</u>	<u>33,665</u>	<u>(5,135)</u>
FUND BALANCE - END OF YEAR	<u>\$ 97,580</u>	<u>\$ 97,580</u>	<u>\$ 50,149</u>	<u>\$ (47,431)</u>

(1) Appropriation Level

**Columbia County, Oregon**  
**Corner Preservation Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Actual and Budget – Budgetary Basis**  
**For the Year Ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Local fees	\$ 90,000	\$ 90,000	\$ 60,773	\$ (29,227)
Interest on investments	1,000	1,000	8,003	7,003
Total revenues	<u>91,000</u>	<u>91,000</u>	<u>68,776</u>	<u>(22,224)</u>
<b>EXPENDITURES</b>				
Personnel services	101,717	98,129 (1)	97,792	(337)
Materials and services	12,275	11,775 (1)	3,525	(8,250)
Total expenditures	<u>113,992</u>	<u>109,904</u>	<u>101,317</u>	<u>(8,587)</u>
Excess of Revenues Over (Under) Expenditures	<u>(22,992)</u>	<u>(18,904)</u>	<u>(32,541)</u>	<u>(13,637)</u>
<b>Other Financing Sources (Uses) :</b>				
Transfers out	-	(4,088) (1)	(3,821)	267
Total Other Financing Sources (Uses)	<u>-</u>	<u>(4,088)</u>	<u>(3,821)</u>	<u>267</u>
Net Change in Fund Balance	(22,992)	(22,992)	(36,362)	(13,370)
FUND BALANCE - BEGINNING OF YEAR	<u>280,000</u>	<u>280,000</u>	<u>302,812</u>	<u>22,812</u>
FUND BALANCE - END OF YEAR	<u>\$ 257,008</u>	<u>\$ 257,008</u>	<u>\$ 266,450</u>	<u>\$ 9,442</u>
(1) Appropriation Level				

**Columbia County, Oregon**  
**Inmate Benefit Expense Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Actual and Budget – Budgetary Basis**  
**For the Year Ended June 30, 2023**

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES				
Local fees	\$ 286,950	\$ 286,950	\$ 336,299	\$ 49,349
Interest on investments	-	-	22,415	22,415
Total revenues	<u>286,950</u>	<u>286,950</u>	<u>358,714</u>	<u>71,764</u>
EXPENDITURES				
Materials and services	<u>665,000</u>	<u>665,000</u> (1)	<u>258,345</u>	<u>(406,655)</u>
Total expenditures	<u>665,000</u>	<u>665,000</u>	<u>258,345</u>	<u>(406,655)</u>
Net Change in Fund Balance	(378,050)	(378,050)	100,369	478,419
FUND BALANCE - BEGINNING OF YEAR	<u>568,385</u>	<u>568,385</u>	<u>710,653</u>	<u>142,268</u>
FUND BALANCE - END OF YEAR	<u>\$ 190,335</u>	<u>\$ 190,335</u>	<u>\$ 811,022</u>	<u>\$ 620,687</u>

(1) Appropriation Level

**Columbia County, Oregon**  
**Courthouse Security Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Actual and Budget – Budgetary Basis**  
**For the Year Ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Local fees	\$ 15,000	\$ 15,000	\$ 16,830	\$ 1,830
Interest on investments	1,500	1,500	5,244	3,744
Total revenues	<u>16,500</u>	<u>16,500</u>	<u>22,074</u>	<u>5,574</u>
<b>EXPENDITURES</b>				
Personnel services	4,741	4,741 (1)	4,741	-
Capital outlay	40,000	40,000 (1)	-	(40,000)
Total expenditures	<u>44,741</u>	<u>44,741</u>	<u>4,741</u>	<u>(40,000)</u>
Excess of Revenues Over (Under) Expenditures	<u>(28,241)</u>	<u>(28,241)</u>	<u>17,333</u>	<u>45,574</u>
<b>Other Financing Sources (Uses) :</b>				
Transfers in	10,000	10,000	13,345	3,345
Transfers out	(32,000)	(32,000) (1)	(32,000)	-
Total Other Financing Sources (Uses)	<u>(22,000)</u>	<u>(22,000)</u>	<u>(18,655)</u>	<u>3,345</u>
Net Change in Fund Balance	(50,241)	(50,241)	(1,322)	48,919
FUND BALANCE - BEGINNING OF YEAR	<u>170,000</u>	<u>170,000</u>	<u>179,205</u>	<u>9,205</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 119,759</u></u>	<u><u>\$ 119,759</u></u>	<u><u>\$ 177,883</u></u>	<u><u>\$ 58,124</u></u>

(1) Appropriation Level



**Columbia County, Oregon**  
**Law Library Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Actual and Budget – Budgetary Basis**  
**For the Year Ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Grants and donations	\$ 42,500	\$ 42,500	\$ 46,976	\$ 4,476
Interest on investments	-	-	1,138	1,138
Total revenues	<u>42,500</u>	<u>42,500</u>	<u>48,114</u>	<u>5,614</u>
<b>EXPENDITURES</b>				
Personnel services	3,127	3,127 (1)	3,127	-
Materials and services	44,180	44,180 (1)	45,700	1,520
Total expenditures	<u>47,307</u>	<u>47,307</u>	<u>48,827</u>	<u>1,520</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,807)</u>	<u>(4,807)</u>	<u>(713)</u>	<u>4,094</u>
Net Change in Fund Balance	(4,807)	(4,807)	(713)	4,094
FUND BALANCE - BEGINNING OF YEAR	<u>24,000</u>	<u>24,000</u>	<u>24,283</u>	<u>283</u>
FUND BALANCE - END OF YEAR	<u>\$ 19,193</u>	<u>\$ 19,193</u>	<u>\$ 23,570</u>	<u>\$ 4,377</u>

(1) Appropriation Level

**Columbia County, Oregon**  
**Economic Development Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Actual and Budget – Budgetary Basis**  
**For the Year Ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Miscellaneous	\$ -	\$ -	\$ 1,525	\$ 1,525
Grants and donations	550,500	550,500	601,621	51,121
Interest on investments	-	-	27,472	27,472
Total revenues	<u>550,500</u>	<u>550,500</u>	<u>630,618</u>	<u>80,118</u>
<b>EXPENDITURES</b>				
Personnel services	51,432	51,432 (1)	51,432	-
Materials and services	<u>545,783</u>	<u>545,783 (1)</u>	<u>217,274</u>	<u>(328,509)</u>
Total expenditures	<u>597,215</u>	<u>597,215</u>	<u>268,706</u>	<u>(328,509)</u>
<b>Excess of Revenues</b>				
Over (Under) Expenditures	<u>(46,715)</u>	<u>(46,715)</u>	<u>361,912</u>	<u>408,627</u>
<b>Other Financing Sources (Uses) :</b>				
Transfers out	<u>(150,000)</u>	<u>(150,000) (1)</u>	<u>(50,000)</u>	<u>100,000</u>
Total Other Financing Sources (Uses)	<u>(150,000)</u>	<u>(150,000)</u>	<u>(50,000)</u>	<u>100,000</u>
Net Change in Fund Balance	(196,715)	(196,715)	311,912	508,627
FUND BALANCE - BEGINNING OF YEAR	<u>500,000</u>	<u>500,000</u>	<u>864,865</u>	<u>364,865</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 303,285</u></u>	<u><u>\$ 303,285</u></u>	<u><u>\$ 1,176,777</u></u>	<u><u>\$ 873,492</u></u>

(1) Appropriation Level

**Columbia County, Oregon**  
**Public Works Capital Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Actual and Budget – Budgetary Basis**  
**For the Year Ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Local fees	\$ 75,000	\$ 75,000	\$ 162,423	\$ 87,423
Grants and donations	40,000	40,000	53,399	13,399
Interest on investments	11,000	11,000	70,173	59,173
Total revenues	<u>126,000</u>	<u>126,000</u>	<u>285,995</u>	<u>159,995</u>
<b>EXPENDITURES</b>				
Personnel services	150,000	150,000 (1)	-	(150,000)
Materials and services	50,000	50,000 (1)	-	(50,000)
Capital outlay	652,000	652,000 (1)	15,275	(636,725)
Total expenditures	<u>852,000</u>	<u>852,000</u>	<u>15,275</u>	<u>(836,725)</u>
Excess of Revenues Over (Under) Expenditures	<u>(726,000)</u>	<u>(726,000)</u>	<u>270,720</u>	<u>996,720</u>
Other Financing Sources (Uses) :				
Transfers out	<u>(75,000)</u>	<u>(75,000) (1)</u>	<u>(75,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>
Net Change in Fund Balance	(801,000)	(801,000)	195,720	996,720
FUND BALANCE - BEGINNING OF YEAR	<u>2,164,500</u>	<u>2,164,500</u>	<u>2,295,546</u>	<u>131,046</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,363,500</u>	<u>\$ 1,363,500</u>	<u>\$ 2,491,266</u>	<u>\$ 1,127,766</u>

(1) Appropriation Level

**Columbia County, Oregon**  
**County Park and Recreation Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Actual and Budget – Budgetary Basis**  
**For the Year Ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Local fees	\$ 455,000	\$ 455,000	\$ 475,812	\$ 20,812
Miscellaneous	-	21,200	1,972	(19,228)
Grants and donations	246,800	251,850	225,413	(26,437)
Interest on investments	-	-	5,735	5,735
Total revenues	<u>701,800</u>	<u>728,050</u>	<u>708,932</u>	<u>(19,118)</u>
<b>EXPENDITURES</b>				
Personnel services	443,736	431,029 (1)	423,901	(7,128)
Materials and services	283,748	364,948 (1)	383,597	18,649
Capital outlay	278,400	223,450 (1)	213,757	(9,693)
Total expenditures	<u>1,005,884</u>	<u>1,019,427</u>	<u>1,021,255</u>	<u>1,828</u>
<b>Excess of Revenues</b>				
Over (Under) Expenditures	<u>(304,084)</u>	<u>(291,377)</u>	<u>(312,323)</u>	<u>(20,946)</u>
<b>Other Financing Sources (Uses) :</b>				
Sale of assets	800,000	800,000	116,795	(683,205)
Transfers out	-	(14,707) (1)	(13,674)	1,033
Total Other Financing Sources (Uses)	<u>800,000</u>	<u>785,293</u>	<u>103,121</u>	<u>(682,172)</u>
Net Change in Fund Balance	495,916	493,916	(209,202)	(703,118)
FUND BALANCE - BEGINNING OF YEAR	<u>210,000</u>	<u>212,000</u>	<u>334,222</u>	<u>122,222</u>
FUND BALANCE - END OF YEAR	<u>\$ 705,916</u>	<u>\$ 705,916</u>	<u>\$ 125,020</u>	<u>\$ (580,896)</u>

(1) Appropriation Level

**Columbia County, Oregon**  
**CC Rider Transportation Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Actual and Budget – Budgetary Basis**  
**For the Year Ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Local fees	\$ 120,000	\$ 120,000	\$ 130,486	\$ 10,486
Grants and donations	2,109,069	2,109,069	1,243,388	(865,681)
Intergovernmental services	250	250	-	(250)
Interest on investments	1,000	1,000	21,314	20,314
Total revenues	<u>2,230,319</u>	<u>2,230,319</u>	<u>1,395,188</u>	<u>(835,131)</u>
<b>EXPENDITURES</b>				
Personnel services	580,741	1,298,882 (1)	1,049,670	(249,212)
Materials and services	1,061,550	285,995 (1)	253,010	(32,985)
Capital outlay	933,490	933,490 (1)	57,507	(875,983)
Unappropriated	308,946	308,946 (1)	-	(308,946)
Total expenditures	<u>2,884,727</u>	<u>2,827,313</u>	<u>1,360,187</u>	<u>(1,467,126)</u>
Excess of Revenues Over (Under) Expenditures	<u>(654,408)</u>	<u>(596,994)</u>	<u>35,001</u>	<u>631,995</u>
<b>Other Financing Sources (Uses) :</b>				
Sale of assets	-	-	1,500	1,500
Transfers in	83,750	83,750	83,750	-
Transfers out	-	(57,414) (1)	(27,701)	29,713
Total Other Financing Sources (Uses)	<u>83,750</u>	<u>26,336</u>	<u>57,549</u>	<u>31,213</u>
Net Change in Fund Balance	(570,658)	(570,658)	92,550	663,208
FUND BALANCE - BEGINNING OF YEAR	<u>576,760</u>	<u>576,760</u>	<u>799,034</u>	<u>222,274</u>
FUND BALANCE - END OF YEAR	<u>\$ 6,102</u>	<u>\$ 6,102</u>	<u>\$ 891,584</u>	<u>\$ 885,482</u>

(1) Appropriation Level

**Columbia County, Oregon**  
**Building Services Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Actual and Budget – Budgetary Basis**  
**For the Year Ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Local fees	\$ 982,226	\$ 1,123,846	\$ 1,335,596	\$ 211,750
Interest on investments	-	-	9,294	9,294
Total revenues	<u>982,226</u>	<u>1,123,846</u>	<u>1,344,890</u>	<u>221,044</u>
<b>EXPENDITURES</b>				
Personnel services	873,189	842,305 (1)	816,468	(25,837)
Materials and services	49,826	160,146 (1)	187,700	27,554
Capital outlay	-	31,300 (1)	31,295	(5)
Total expenditures	<u>923,015</u>	<u>1,033,751</u>	<u>1,035,463</u>	<u>1,712</u>
Excess of Revenues Over (Under) Expenditures	<u>59,211</u>	<u>90,095</u>	<u>309,427</u>	<u>219,332</u>
Other Financing Sources (Uses) :				
Transfers out	-	(32,884) (1)	(31,614)	1,270
Total Other Financing Sources (Uses)	<u>-</u>	<u>(32,884)</u>	<u>(31,614)</u>	<u>1,270</u>
Net Change in Fund Balance	59,211	57,211	277,813	220,602
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>2,000</u>	<u>117,571</u>	<u>115,571</u>
FUND BALANCE - END OF YEAR	<u>\$ 59,211</u>	<u>\$ 59,211</u>	<u>\$ 395,384</u>	<u>\$ 336,173</u>

(1) Appropriation Level

**Columbia County, Oregon**  
**Strategic Investment Program Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Actual and Budget – Budgetary Basis**  
**For the Year Ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Property tax collected by County	\$ 1,210,536	\$ 1,210,536	\$ 1,210,536	\$ -
Grants and donations	150,000	150,000	110,092	(39,908)
Interest on investments	-	-	21,967	21,967
Total revenues	<u>1,360,536</u>	<u>1,360,536</u>	<u>1,342,595</u>	<u>(17,941)</u>
<b>EXPENDITURES</b>				
Personnel services	5,393	5,393 (1)	5,190	(203)
Materials and services	868,594	868,594 (1)	836,006	(32,588)
Total expenditures	<u>873,987</u>	<u>873,987</u>	<u>841,196</u>	<u>(32,791)</u>
<b>Excess of Revenues</b>				
Over (Under) Expenditures	<u>486,549</u>	<u>486,549</u>	<u>501,399</u>	<u>14,850</u>
<b>Other Financing Sources (Uses) :</b>				
Transfers out	<u>(486,549)</u>	<u>(486,549) (1)</u>	<u>(386,051)</u>	<u>100,498</u>
Total Other Financing Sources (Uses)	<u>(486,549)</u>	<u>(486,549)</u>	<u>(386,051)</u>	<u>100,498</u>
Net Change in Fund Balance	-	-	115,348	115,348
FUND BALANCE - BEGINNING OF YEAR	-	-	<u>307,261</u>	<u>307,261</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 422,609</u>	<u>\$ 422,609</u>

(1) Appropriation Level

**Columbia County, Oregon**  
**Clerk's Record Reserve Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Actual and Budget – Budgetary Basis**  
**For the Year Ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Property tax collected by County	\$ 1,210,536	\$ 1,210,536	\$ 1,210,536	\$ -
Grants and donations	150,000	150,000	110,092	(39,908)
Interest on investments	-	-	21,967	21,967
Total revenues	<u>1,360,536</u>	<u>1,360,536</u>	<u>1,342,595</u>	<u>(17,941)</u>
<b>EXPENDITURES</b>				
Personnel services	5,393	5,393 (1)	5,190	(203)
Materials and services	868,594	868,594 (1)	836,006	(32,588)
Total expenditures	<u>873,987</u>	<u>873,987</u>	<u>841,196</u>	<u>(32,791)</u>
<b>Excess of Revenues</b>				
Over (Under) Expenditures	<u>486,549</u>	<u>486,549</u>	<u>501,399</u>	<u>14,850</u>
<b>Other Financing Sources (Uses) :</b>				
Transfers out	<u>(486,549)</u>	<u>(486,549) (1)</u>	<u>(386,051)</u>	<u>100,498</u>
Total Other Financing Sources (Uses)	<u>(486,549)</u>	<u>(486,549)</u>	<u>(386,051)</u>	<u>100,498</u>
Net Change in Fund Balance	-	-	115,348	115,348
FUND BALANCE - BEGINNING OF YEAR	-	-	307,261	307,261
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 422,609</u>	<u>\$ 422,609</u>

(1) Appropriation Level



**Columbia County, Oregon**  
**Meadowview Service District**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Actual and Budget – Budgetary Basis**  
**For the Year Ended June 30, 2023**

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	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Property tax collected by County	\$ 2,500	\$ 2,500	\$ 2,560	\$ 60
Interest on investments	30	30	29	(1)
Total revenues	<u>2,530</u>	<u>2,530</u>	<u>2,589</u>	<u>59</u>
<b>EXPENDITURES</b>				
Materials and services	2,475	2,475 (1)	1,959	(516)
Total expenditures	<u>2,475</u>	<u>2,475</u>	<u>1,959</u>	<u>(516)</u>
Excess of Revenues Over (Under) Expenditures	<u>55</u>	<u>55</u>	<u>630</u>	<u>575</u>
Other Financing Sources (Uses) :				
Sale of assets	16	16	1	(15)
Total Other Financing Sources (Uses)	<u>16</u>	<u>16</u>	<u>1</u>	<u>(15)</u>
Net Change in Fund Balance	<u>71</u>	<u>71</u>	<u>631</u>	<u>560</u>
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>43</u>	<u>43</u>
FUND BALANCE - END OF YEAR	<u>\$ 71</u>	<u>\$ 71</u>	<u>\$ 674</u>	<u>\$ 603</u>

(1) Appropriation Level

**Columbia County, Oregon**  
**4-H Extension Service District**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Actual and Budget – Budgetary Basis**  
**For the Year Ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Property tax collected by County	\$ 350,000	\$ 350,000	\$ 353,051	\$ 3,051
Local fees	15,000	15,000	4,782	(10,218)
Miscellaneous	25,000	25,000	4,547	(20,453)
Grants and donations	-	-	11,599	11,599
Interest on investments	-	-	34,160	34,160
Total revenues	<u>390,000</u>	<u>390,000</u>	<u>408,139</u>	<u>18,139</u>
<b>EXPENDITURES</b>				
Personnel services	222,000	222,000 (1)	125,782	(96,218)
Materials and services	170,000	170,000 (1)	84,534	(85,466)
Capital outlay	42,000	42,000 (1)	-	(42,000)
Contingency	243,518	243,518 (1)	-	(243,518)
Total expenditures	<u>677,518</u>	<u>677,518</u>	<u>210,316</u>	<u>(467,202)</u>
Excess of Revenues Over (Under) Expenditures	<u>(287,518)</u>	<u>(287,518)</u>	<u>197,823</u>	<u>485,341</u>
Net Change in Fund Balance	(287,518)	(287,518)	197,823	485,341
FUND BALANCE - BEGINNING OF YEAR	<u>1,102,518</u>	<u>1,102,518</u>	<u>1,073,143</u>	<u>(29,375)</u>
FUND BALANCE - END OF YEAR	<u>\$ 815,000</u>	<u>\$ 815,000</u>	<u>\$ 1,270,966</u>	<u>\$ 455,966</u>
(1) Appropriation Level				

**Schedule of Revenues, Expenditures, and Changes in Fund  
Balance – Actual and Budget – Proprietary Fund**

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**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, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Local fees	\$ 3,610,000	\$ 3,610,000	\$ 4,245,531	\$ 635,531
Miscellaneous	42,000	42,000	41,831	(169)
Grants and donations	-	-	-	-
Intergovernmental services	5,000	5,000	7,861	2,861
Interest on investments	15,000	15,000	132,785	117,785
Total revenues	<u>3,672,000</u>	<u>3,672,000</u>	<u>4,428,008</u>	<u>756,008</u>
<b>EXPENDITURES</b>				
Personnel services	504,679	502,825	501,495	(1,330)
Materials and services	2,511,616	2,511,616	2,556,203	44,587
Capital outlay	100,000	100,000	38,800	(61,200)
Debt service	725,700	720,100	323,660	(396,440)
Total expenditures	<u>3,841,995</u>	<u>3,834,541</u>	<u>3,420,158</u>	<u>(414,383)</u>
Excess of Revenues Over (Under) Expenditures	<u>(169,995)</u>	<u>(162,541)</u>	<u>1,007,850</u>	<u>1,170,391</u>
Other Financing Sources (Uses) : Transfers out	<u>-</u>	<u>(7,454)</u>	<u>(7,351)</u>	<u>103</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(7,454)</u>	<u>(7,351)</u>	<u>103</u>
Net Change in Fund Balance	(169,995)	(169,995)	1,000,499	1,170,494
FUND BALANCE - BEGINNING OF YEAR	<u>4,000,000</u>	<u>4,000,000</u>	<u>3,947,954</u>	<u>(52,046)</u>
FUND BALANCE - END OF YEAR	<u>\$ 3,830,005</u>	<u>\$ 3,830,005</u>	4,948,453	<u>\$ 1,118,448</u>
Reconciliation to ending net position:				
Add capital assets			4,637,120	
Deduct long-term debt			(358,381)	
Deduct net pension liability			(134,257)	
Add deferred outflows - pension			64,418	
Deduct deferred inflows - pension			<u>(43,495)</u>	
Total net position			<u>\$ 9,113,858</u>	

**Columbia County, Oregon**  
**Combining Statement of Net Position – Internal Service Funds**  
**June 30, 2023**

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	PERS RESERVE FUND	RISK MANAGEMENT FUND	SUPPORT MAJOR PROJECTS FUND	TOTAL
<b>ASSETS</b>				
Cash and investments	\$ 957,242	\$ 45,388	\$ 410,227	\$ 1,412,857
Prepaid expenses	-	8,984	-	8,984
Total assets	957,242	54,372	410,227	1,421,841
<b>LIABILITIES</b>				
Accounts payable	-	3,630	-	3,630
Total liabilities	-	3,630	-	3,630
<b>NET POSITION</b>				
Unrestricted	957,242	50,742	410,227	1,418,211
Total net position	\$ 957,242	\$ 50,742	\$ 410,227	\$ 1,418,211

**Columbia County, Oregon**  
**Combining Statement of Revenues, Expenditures, and Changes in Net Position**  
**– Internal Service Funds**  
**For the Year Ended June 30, 2023**

	PERS RESERVE FUND	MANAGEMENT FUND	SUPPORT MAJOR PROJECTS FUND	TOTAL
<b>OPERATING REVENUES</b>				
Intergovernmental services	\$ -	\$ 292,752	\$ -	\$ 292,752
Total operating revenues	-	292,752	-	292,752
<b>OPERATING EXPENSES</b>				
Materials and services	-	275,958	70,548	346,506
Total operating expenses	-	275,958	70,548	346,506
Income (loss) from operations	-	16,794	(70,548)	(53,754)
<b>NON-OPERATING REVENUES</b>				
Interest on investments	26,895	180	11,315	38,390
Total non-operating revenues	26,895	180	11,315	38,390
Income (loss) before transfer	26,895	16,974	(59,233)	(15,364)
<b>TRANSFERS</b>				
Transfers in	-	-	80,000	80,000
Total transfers	-	-	80,000	80,000
Change in net position	26,895	16,974	20,767	64,636
Beginning net position	930,347	33,768	389,460	1,353,575
Ending net position	\$ 957,242	\$ 50,742	\$ 410,227	\$ 1,418,211

**Columbia County, Oregon**  
**Combining Statement of Cash Flows – Internal Service Funds**  
**For the Year Ended June 30, 2023**

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	PERS Reserve Fund	Risk Management Fund	Support Major Projects Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	\$ -	\$ 292,752	\$ -	\$ 292,752
Cash paid to suppliers and others	-	(281,312)	(70,548)	(351,860)
Net cash provided (used) by operating activities	-	11,440	(70,548)	(59,108)
<b>CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Transfers in	-	-	80,000	80,000
Net cash provided (used) by noncapital and related financing activities	-	-	80,000	80,000
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	26,895	180	11,315	38,390
Net cash provided by investing activities	26,895	180	11,315	38,390
Net change in cash and cash equivalents	26,895	11,620	20,767	59,282
CASH AND INVESTMENTS – BEGINNING	930,347	33,768	389,460	1,353,575
CASH AND INVESTMENTS – ENDING	<u>\$ 957,242</u>	<u>\$ 45,388</u>	<u>\$ 410,227</u>	<u>\$ 1,412,857</u>
<b>Reconciliation of operating income (loss) to net cash</b>				
Provided (used) by operating activities				
Operating income (loss)	-	16,794	(70,548)	(53,754)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
(Increase) decrease in prepaid expenses	-	(8,984)	-	(8,984)
Increase (decrease) in accounts payable	-	3,630	-	3,630
Net cash provided (used) by operating activities	<u>\$ -</u>	<u>\$ 11,440</u>	<u>\$ (70,548)</u>	<u>\$ (59,108)</u>

**Schedule of Revenues, Expenditures, and Changes in Fund  
Balance – Actual and Budget**

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**Columbia County, Oregon**  
**PERS Reserve Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Actual and Budget – Budgetary Basis**  
**For the Year Ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Interest on investments	\$ 930,000	\$ -	\$ 26,895	\$ 26,895
Total revenues	<u>930,000</u>	<u>-</u>	<u>26,895</u>	<u>26,895</u>
<b>EXPENDITURES</b>				
Personnel services	-	- (1)	-	-
Materials and services	-	- (1)	-	-
Capital outlay	-	- (1)	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	930,000	-	26,895	26,895
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>930,000</u>	<u>930,347</u>	<u>347</u>
FUND BALANCE - END OF YEAR	<u>\$ 930,000</u>	<u>\$ 930,000</u>	<u>\$ 957,242</u>	<u>\$ 27,242</u>

(1) Appropriation Level

**Columbia County, Oregon**  
**Risk Management Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Actual and Budget – Budgetary Basis**  
**For the Year Ended June 30, 2023**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES</b>				
Intergovernmental services	\$ 304,603	\$ 304,603	\$ 292,752	\$ (11,851)
Interest on investments	-	-	180	180
Total revenues	<u>304,603</u>	<u>304,603</u>	<u>292,932</u>	<u>(11,671)</u>
<b>EXPENDITURES</b>				
Materials and services	<u>304,603</u>	<u>304,603 (1)</u>	<u>275,958</u>	<u>(28,645)</u>
Total expenditures	<u>304,603</u>	<u>304,603</u>	<u>275,958</u>	<u>(28,645)</u>
Net Change in Fund Balance	-	-	16,974	16,974
FUND BALANCE - BEGINNING OF YEAR	<u>20,000</u>	<u>20,000</u>	<u>33,768</u>	<u>13,768</u>
FUND BALANCE - END OF YEAR	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 50,742</u>	<u>\$ 30,742</u>

(1) Appropriation Level

**Columbia County, Oregon**  
**Support Major Projects Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Actual and Budget – Budgetary Basis**  
**For the Year Ended June 30, 2023**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Intergovernmental services	\$ 315,000	\$ 315,000	\$ -	\$ (315,000)
Interest on investments	-	-	11,315	11,315
Total revenues	<u>315,000</u>	<u>315,000</u>	<u>11,315</u>	<u>(303,685)</u>
<b>EXPENDITURES</b>				
Materials and services	-	71,000 (1)	70,548	(452)
Capital outlay	467,950	396,950 (1)	-	(396,950)
Total expenditures	<u>467,950</u>	<u>467,950</u>	<u>70,548</u>	<u>(397,402)</u>
Excess of Revenues Over (Under) Expenditures	<u>(152,950)</u>	<u>(152,950)</u>	<u>(59,233)</u>	<u>93,717</u>
<b>Other Financing Sources (Uses) :</b>				
Transfers in	<u>55,000</u>	<u>55,000 (1)</u>	<u>80,000</u>	<u>25,000</u>
Total other financing sources (uses)	<u>55,000</u>	<u>55,000</u>	<u>80,000</u>	<u>25,000</u>
Net Change in Fund Balance	(97,950)	(97,950)	20,767	118,717
FUND BALANCE - BEGINNING OF YEAR	<u>97,950</u>	<u>97,950</u>	<u>389,460</u>	<u>291,510</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 410,227</u>	<u>\$ 410,227</u>

(1) Appropriation Level

**Schedule of Revenues, Expenditures, and Changes in Fund  
Balance**

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**Columbia County, Oregon**  
**General Fund by Department**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Year Ended June 30, 2023**

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>EXPENDITURES</b>				
<b>Board of Commissioners</b>				
Personnel services	\$ 859,622	\$ 825,697	\$ 811,991	\$ (13,706)
Materials and services	57,370	57,370	50,180	(7,190)
Capital outlay	-	25,370	25,368	(2)
Transfers out	-	33,925	32,396	(1,529)
Total Board of Commissioners	<u>916,992</u>	<u>942,362</u>	<u>919,935</u>	<u>(22,427)</u>
<b>Assessor's Office/GIS</b>				
Personnel services	\$ 1,623,058	\$ 1,560,536	\$ 1,531,742	\$ (28,794)
Materials and services	415,160	415,160	382,766	(32,394)
Transfers out	-	62,522	65,744	3,222
Total Assessor's Office/GIS	<u>2,038,218</u>	<u>2,038,218</u>	<u>1,980,252</u>	<u>(57,966)</u>
<b>Tax Collector</b>				
Personnel services	\$ 239,607	\$ 230,684	\$ 222,105	\$ (8,579)
Materials and services	141,020	141,020	110,567	(30,453)
Transfers out	-	8,923	9,112	189
Total Tax Collector	<u>380,627</u>	<u>380,627</u>	<u>341,784</u>	<u>(38,843)</u>
<b>Clerk's Office</b>				
Personnel services	\$ 327,739	\$ 315,570	\$ 289,619	\$ (25,951)
Materials and services	139,229	139,229	125,003	(14,226)
Transfers out	-	12,169	11,089	(1,080)
Total Clerk's Office	<u>466,968</u>	<u>466,968</u>	<u>425,711</u>	<u>(41,257)</u>
<b>Elections</b>				
Personnel services	\$ 106,529	\$ 101,651	\$ 110,501	\$ 8,850
Materials and services	171,469	171,469	179,887	8,418
Transfers out	-	4,878	5,556	678
Total Elections	<u>277,998</u>	<u>277,998</u>	<u>295,944</u>	<u>17,946</u>
<b>Sheriff's Office</b>				
Personnel services	\$ 2,932,916	\$ 808,013	\$ 750,227	\$ (57,786)
Materials and services	1,142,634	1,142,634	1,029,823	(112,811)
Capital outlay	225,000	225,000	117,098	(107,902)
Transfers out	-	108,837	32,175	(76,662)
Total Sheriff's Office	<u>4,300,550</u>	<u>2,284,484</u>	<u>1,929,323</u>	<u>(355,161)</u>

**Columbia County, Oregon**  
**General Fund by Department**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Year Ended June 30, 2023**

	Original Budget	Final Budget	Actual	Variance With Final Budget
County Surveyor				
Personnel services	\$ 197,702	\$ -	\$ -	\$ -
Materials and services	44,269	44,269	38,023	(6,246)
Transfers out	-	7,653	-	(7,653)
Total County Surveyor	<u>241,971</u>	<u>51,922</u>	<u>38,023</u>	<u>(13,899)</u>
District Attorney/Child Support				
Personnel services	\$ 1,872,533	\$ 216,289	\$ 135,748	\$ (80,541)
Materials and services	361,503	361,503	335,839	(25,664)
Transfers out	-	74,460	4,485	(69,975)
Total District Attorney/Child Support	<u>2,234,036</u>	<u>652,252</u>	<u>476,072</u>	<u>(176,180)</u>
Justice Court				
Personnel services	\$ 287,895	\$ 276,551	\$ 278,302	\$ 1,751
Materials and services	245,310	245,310	289,163	43,853
Transfers out	32,000	43,344	54,740	11,396
Total Justice Court	<u>565,205</u>	<u>565,205</u>	<u>622,205</u>	<u>57,000</u>
Columbia County Firing Range				
Materials and services	\$ 42,410	\$ 42,410	\$ 36,149	\$ (6,261)
Total Columbia County Firing Range	<u>42,410</u>	<u>42,410</u>	<u>36,149</u>	<u>(6,261)</u>
Juvenile Department				
Personnel services	\$ 746,460	\$ 717,409	\$ 699,666	\$ (17,743)
Materials and services	378,085	378,085	311,462	(66,623)
Transfers out	-	29,051	30,237	1,186
Total Juvenile Department	<u>1,124,545</u>	<u>1,124,545</u>	<u>1,041,365</u>	<u>(83,180)</u>
County Counsel				
Personnel services	\$ 657,949	\$ 635,027	\$ 635,780	\$ 753
Materials and services	70,600	70,600	32,202	(38,398)
Transfers out	-	22,922	24,706	1,784
Total County Counsel	<u>728,549</u>	<u>728,549</u>	<u>692,688</u>	<u>(35,861)</u>
Veteran's Services				
Materials and services	\$ 164,731	\$ 192,562	\$ 149,832	\$ (42,730)
Total Veteran's Services	<u>164,731</u>	<u>192,562</u>	<u>149,832</u>	<u>(42,730)</u>

**Columbia County, Oregon**  
**General Fund by Department**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Year Ended June 30, 2023**

	Original Budget	Final Budget	Actual	Variance With Final Budget
Public Health				
Personnel services	\$ 1,715,324	\$ 1,651,409	\$ 1,242,184	\$ (409,225)
Materials and services	736,520	747,330	577,590	(169,740)
Capital outlay	200,000	200,000	-	(200,000)
Transfers out	-	63,915	41,355	(22,560)
Total Public Health	<u>2,651,844</u>	<u>2,662,654</u>	<u>1,861,129</u>	<u>(801,525)</u>
Emergency Services				
Personnel services	\$ 295,300	\$ 282,523	\$ 275,347	\$ (7,176)
Materials and services	101,134	101,134	81,228	(19,906)
Transfers out	-	12,777	12,613	(164)
Total Emergency Services	<u>396,434</u>	<u>396,434</u>	<u>369,188</u>	<u>(27,246)</u>
Finance Department/Treasurer				
Personnel services	\$ 783,942	\$ 755,553	\$ 700,808	\$ (54,745)
Materials and services	226,879	226,879	228,553	1,674
Transfers out	-	28,389	26,976	(1,413)
Total Finance Department/Treasurer	<u>1,010,821</u>	<u>1,010,821</u>	<u>956,337</u>	<u>(54,484)</u>
Land Development-Planning Services				
Personnel services	\$ 829,011	\$ -	\$ -	\$ -
Materials and services	212,770	212,770	217,086	4,316
Transfers out	-	31,264	-	(31,264)
Total Land Development-Planning Services	<u>1,041,781</u>	<u>244,034</u>	<u>217,086</u>	<u>(26,948)</u>
Information Tech Services				
Personnel services	\$ 711,573	\$ 684,442	\$ 686,483	\$ 2,041
Materials and services	309,034	309,034	258,839	(50,195)
Capital outlay	45,000	45,000	42,038	(2,962)
Transfers out	55,000	82,131	84,049	1,918
Total Information Tech Services	<u>1,120,607</u>	<u>1,120,607</u>	<u>1,071,409</u>	<u>(49,198)</u>
Human Resources Department				
Personnel services	\$ 227,158	\$ 217,125	\$ 216,490	\$ (635)
Materials and services	27,190	27,190	20,183	(7,007)
Transfers out	-	10,033	10,683	650
Total Human Resources Department	<u>254,348</u>	<u>254,348</u>	<u>247,356</u>	<u>(6,992)</u>

**Columbia County, Oregon**  
**General Fund by Department**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Year Ended June 30, 2023**

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>General Services</b>				
Personnel services	\$ 519,699	\$ 501,221	\$ 481,230	\$ (19,991)
Materials and services	279,904	279,904	300,978	21,074
Capital outlay	74,500	74,500	26,219	(48,281)
Transfers out	25,000	43,478	42,934	(544)
Total General Services	<u>899,103</u>	<u>899,103</u>	<u>851,361</u>	<u>(47,742)</u>
<b>Non-Departmental</b>				
Personnel services	\$ 19,872	\$ 19,124	\$ 18,533	\$ (591)
Materials and services	178,210	152,840	10,935	(141,905)
Debt service	1,017,182	1,017,182	1,017,182	-
Contingency	1,189,420	1,189,420	-	(1,189,420)
Transfers out	1,176,250	5,762,644	5,782,645	20,001
Total Non-Departmental	<u>3,580,934</u>	<u>8,141,210</u>	<u>6,829,295</u>	<u>(1,311,915)</u>
Total Expenditures	<u>\$ 24,438,672</u>	<u>\$ 24,477,313</u>	21,352,444	<u>\$ (3,124,869)</u>
<b>Reconciliation to Total Expenditures from Statement of Revenue, Expenditures, and Changes in Fund Balance</b>				
Less: Transfers Out			<u>(6,271,495)</u>	
Total Expenditures			<u>\$ 15,080,949</u>	



**Columbia County, Oregon**  
**Future Maturities of Long-Term Debt**  
**For the Year Ended June 30, 2023**

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Year	City of St. Helens		West Rainier	
	Principal	Interest	Principal	Interest
2023-2024	\$ 6,060	\$ 620	\$ 29,686	\$ 3,354
2024-2025	6,244	437	29,949	1,685
2025-2026	6,432	248	-	-
2026-2027	3,423	51	-	-
	\$ 22,159	\$ 1,356	\$ 59,635	\$ 5,039

Year	Business-Type Activities Transfer Station	
	Principal	Interest
2023-2024	\$ 305,848	\$ 17,811
2024-2025	52,531	2,611
	\$ 358,379	\$ 20,422

## **Statistical Section**

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## Columbia County, Oregon Statistical Section

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### STATISTICAL SECTION

This part of the Government's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

### CONTENTS

#### FINANCIAL TRENDS

*These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.*

#### REVENUE CAPACITY

*These schedules contain information to help the reader assess the government's most significant local revenue sources, the property tax.*

#### DEBT CAPACITY

*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.*

#### DEMOGRAPHIC AND ECONOMIC INFORMATION

*Help the reader understand the environment within which the government's financial activities take place.*

#### OPERATING INFORMATION

*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.*

**Columbia County, Oregon**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**  
**Year Ending June 30, 2023**

	<u>2022-2023</u>	<u>2021-2022</u>	<u>2020-2021</u>	<u>2019-2020</u>	<u>2018-2019</u>
<b>Governmental Activities</b>					
Net investment in capital assets	\$ 40,691,329	\$ 38,473,179	\$ 33,038,502	\$ 40,424,178	\$ 39,688,516
Restricted	29,345,350	31,589,766	31,824,737	17,890,622	18,163,941
Unrestricted	<u>(17,502,427)</u>	<u>(16,475,040)</u>	<u>(10,395,343)</u>	<u>(9,802,725)</u>	<u>(12,496,105)</u>
Total governmental activities net position	<u>\$ 52,534,252</u>	<u>\$ 53,587,905</u>	<u>\$ 54,467,896</u>	<u>\$ 48,512,075</u>	<u>\$ 45,356,352</u>
<b>Business-Type Activities</b>					
Net investment in capital assets	\$ 4,278,739	\$ 4,250,673	\$ 3,801,006	\$ 3,760,785	\$ 2,362,566
Restricted	4,835,119	3,808,965	3,333,702	(2,435)	5,256,465
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,573,669</u>	<u>(2,348,332)</u>
Total business-type activities net position	<u>\$ 9,113,858</u>	<u>\$ 8,059,638</u>	<u>\$ 7,134,708</u>	<u>\$ 6,332,019</u>	<u>\$ 5,270,699</u>
<b>Primary Government Activities</b>					
Net investment in capital assets	\$ 44,970,068	\$ 42,723,852	\$ 36,839,508	\$ 44,184,963	\$ 42,051,082
Restricted	34,180,469	35,398,731	35,158,439	17,888,187	23,420,406
Unrestricted	<u>(17,502,427)</u>	<u>(16,475,040)</u>	<u>(10,395,343)</u>	<u>(7,229,056)</u>	<u>(14,844,437)</u>
Total primary government activities net position	<u>\$ 61,648,110</u>	<u>\$ 61,647,543</u>	<u>\$ 61,602,604</u>	<u>\$ 54,844,094</u>	<u>\$ 50,627,051</u>

**Columbia County, Oregon**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**  
**Year Ending June 30, 2023**

	<u>2018-2017</u>	<u>2017-2016</u>	<u>2015-2016</u>	<u>2014-2015</u>	<u>2013-2014</u>
<b>Governmental Activities</b>					
Net investment in capital assets	\$ 41,393,408	\$ 38,350,270	\$ 37,507,256	\$ 35,611,296	\$ 27,421,467
Restricted	14,561,736	13,103,799	10,233,711	9,255,648	10,606,224
Unrestricted	<u>(12,049,064)</u>	<u>(12,177,961)</u>	<u>(9,796,851)</u>	<u>(6,562,905)</u>	<u>2,581,472</u>
Total governmental activities net position	<u>\$ 43,906,080</u>	<u>\$ 39,276,108</u>	<u>\$ 37,944,116</u>	<u>\$ 38,304,039</u>	<u>\$ 40,609,163</u>
<b>Business-Type Activities</b>					
Net investment in capital assets	\$ 2,167,675	\$ 1,791,685	\$ 1,359,090	\$ 869,345	\$ 844,006
Restricted	700,000	500,000	300,000	-	2,143
Unrestricted	<u>1,345,480</u>	<u>1,088,259</u>	<u>929,490</u>	<u>1,165,400</u>	<u>507,914</u>
Total business-type activities net position	<u>\$ 4,213,155</u>	<u>\$ 3,379,944</u>	<u>\$ 2,588,580</u>	<u>\$ 2,034,745</u>	<u>\$ 1,354,063</u>
<b>Primary Government Activities</b>					
Net investment in capital assets	\$ 43,561,083	\$ 40,141,955	\$ 38,866,346	\$ 36,480,641	\$ 28,265,473
Restricted	15,261,736	13,603,799	10,533,711	9,255,648	10,608,367
Unrestricted	<u>(10,703,584)</u>	<u>(11,089,702)</u>	<u>(8,867,361)</u>	<u>(5,397,505)</u>	<u>3,089,386</u>
Total primary government activities net position	<u>\$ 48,119,235</u>	<u>\$ 42,656,052</u>	<u>\$ 40,532,696</u>	<u>\$ 40,338,784</u>	<u>\$ 41,963,226</u>

**Columbia County, Oregon**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**  
**Year Ending June 30, 2023**

	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
<b>EXPENSES</b>					
Governmental activities					
General government	\$ 15,637,871	\$ 15,591,827	\$ 11,135,714	\$ 12,497,563	\$ 11,992,914
Roads and bridges	5,329,875	5,413,877	6,863,077	6,383,522	6,430,337
Public safety	15,487,343	14,927,419	15,246,275	11,560,595	14,669,414
Health and welfare	1,820,615	2,153,396	5,054,322	1,476,110	1,459,045
Culture and recreation	1,472,709	1,381,943	1,428,983	1,591,109	1,074,714
Economic development	8,998,516	139,244	2,993,630	3,108,920	1,766,835
Interest	-	-	925,301	1,722,425	583,536
Total governmental activities expenses	<u>48,746,929</u>	<u>39,607,706</u>	<u>43,647,302</u>	<u>38,340,244</u>	<u>37,976,795</u>
Business-Type Activities					
Transfer station	<u>3,392,090</u>	<u>3,225,000</u>	<u>3,037,025</u>	<u>2,838,820</u>	<u>2,510,147</u>
Total business-type activities expenses	<u>3,392,090</u>	<u>3,225,000</u>	<u>3,037,025</u>	<u>2,838,820</u>	<u>2,510,147</u>
Total primary government expenses	<u>52,139,019</u>	<u>42,832,706</u>	<u>46,684,327</u>	<u>41,179,064</u>	<u>40,486,942</u>
Program Revenues: Governmental Activities					
Charges for services					
Public safety	4,498,862	5,407,893	3,926,183	3,716,428	-
Economic development	3,019	559,995	406,562	384,842	478,397
General govt and other activities	5,534,241	5,921,137	4,218,804	3,993,416	4,964,216
Operating grants and contributions	23,123,961	18,833,464	24,417,228	16,881,240	11,120,529
Capital grants and contributions	-	-	-	-	1,972,123
Total gov activities program revenues	<u>33,160,083</u>	<u>30,722,489</u>	<u>32,968,777</u>	<u>24,975,926</u>	<u>18,535,265</u>
Program Revenues: Business-Type Activities					
Charges for service - transfer station					
Capital grants and contributions	4,320,878	4,123,793	4,044,506	3,877,289	3,565,480
Capital grants and contributions	-	-	-	8,435	-
Total business-type activities program revenues	<u>4,320,878</u>	<u>4,123,793</u>	<u>4,044,506</u>	<u>3,885,724</u>	<u>3,565,480</u>
Total primary government revenues	<u>37,480,961</u>	<u>34,846,282</u>	<u>37,013,283</u>	<u>28,861,650</u>	<u>22,100,745</u>
Net (Expense)/Revenue					
Governmental activities	(15,586,846)	(8,885,216)	(10,678,525)	(13,364,318)	(19,441,530)
Business-type activities	<u>928,788</u>	<u>898,793</u>	<u>1,007,481</u>	<u>1,046,904</u>	<u>1,055,333</u>
Total primary gov net (expense)/revenue	<u>(14,658,058)</u>	<u>(7,986,423)</u>	<u>(9,671,044)</u>	<u>(12,317,414)</u>	<u>(18,386,197)</u>

(Continued on next page)

**Columbia County, Oregon**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**  
**Year Ending June 30, 2023**

	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
General Revenues and Other Changes in Net Pos					
Governmental activities					
Property taxes	13,479,232	12,859,153	15,103,476	15,425,927	13,283,942
Intergovernmental	-	-	-	-	30,339
Fees, royalties, misc.	-	-	1,032,189	645,075	2,505,461
Interest and investment earnings	1,053,961	230,648	269,815	421,631	408,093
Transfers	-	-	237,862	33,628	44,075
Total governmental activities	<u>14,533,193</u>	<u>13,089,801</u>	<u>16,643,342</u>	<u>16,526,261</u>	<u>16,271,910</u>
Business-type activities					
Interest and investment earnings	125,434	26,137	40,014	48,044	46,286
Transfers	-	-	(244,806)	(33,628)	(44,075)
Total business-type activities	<u>125,434</u>	<u>26,137</u>	<u>(204,792)</u>	<u>14,416</u>	<u>2,211</u>
Total primary government	<u>14,658,627</u>	<u>13,115,938</u>	<u>16,438,550</u>	<u>16,540,677</u>	<u>16,274,121</u>
Gain (Loss) on disposal of assets	-	-	(26,001)	-	-
Special payments	-	-	(5,528)	-	-
Extraordinary item	-	-	-	-	-
Government activities prior period adjustment	-	-	-	-	-
GASB 68 beginning balance restatement	-	-	-	-	-
Change in Net Position					
Governmental activities	(1,053,653)	4,204,585	5,933,288	3,161,943	(3,169,620)
Business-type activities	<u>1,054,222</u>	<u>924,930</u>	<u>802,689</u>	<u>1,061,320</u>	<u>1,057,544</u>
Total primary government change in net position	<u>\$ 569</u>	<u>\$ 5,129,515</u>	<u>\$ 6,735,977</u>	<u>\$ 4,223,263</u>	<u>\$ (2,112,076)</u>

(Continued on next page)

**Columbia County, Oregon**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**  
**Year Ending June 30, 2023**

	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
<b>EXPENSES</b>					
Governmental activities					
General government	\$ 10,955,627	\$ 7,799,482	\$ 8,074,730	\$ 4,798,143	\$ 5,985,721
Roads and bridges	7,375,845	6,063,186	6,488,377	5,026,777	5,597,225
Public safety	13,469,977	12,064,715	12,281,630	8,124,493	9,631,594
Health and welfare	997,175	278,917	374,843	1,646,918	4,988,883
Culture and recreation	1,150,499	1,349,201	1,521,110	1,359,871	1,245,113
Economic development	1,976,470	2,260,997	2,224,564	3,069,194	2,609,894
Interest	655,597	1,426,769	1,942,940	1,938,588	1,219,416
Total governmental activities expenses	<u>36,581,190</u>	<u>31,243,267</u>	<u>32,908,194</u>	<u>25,963,984</u>	<u>31,277,846</u>
Business-Type Activities					
Transfer station	2,508,263	2,280,324	2,235,458	1,892,005	2,098,406
Total business-type activities expenses	<u>2,508,263</u>	<u>2,280,324</u>	<u>2,235,458</u>	<u>1,892,005</u>	<u>2,098,406</u>
Total primary government expenses	<u>39,089,453</u>	<u>33,523,591</u>	<u>35,143,652</u>	<u>27,855,989</u>	<u>33,376,252</u>
Program Revenues: Governmental Activities					
Charges for services					
Public safety	4,306,891	3,057,136	3,367,883	3,496,260	3,609,110
Economic development	501,564	535,220	504,893	1,153,328	1,273,585
General govt and other activities	4,935,490	5,337,555	4,423,147	4,075,375	2,744,582
Operating grants and contributions	11,203,222	8,812,503	8,470,573	9,812,491	13,744,291
Capital grants and contributions	3,620,919	727,473	403,179	263,997	993,004
Total gov activities program revenues	<u>24,568,086</u>	<u>18,469,887</u>	<u>17,169,675</u>	<u>18,801,451</u>	<u>22,364,572</u>
Program Revenues: Business-Type Activities					
Charges for service - transfer station	3,351,443	3,102,155	2,829,041	2,663,004	2,385,001
Capital grants and contributions	-	-	-	-	-
Total business-type activities program revenues	<u>3,351,443</u>	<u>3,102,155</u>	<u>2,829,041</u>	<u>2,663,004</u>	<u>2,385,001</u>
Total primary government revenues	<u>27,919,529</u>	<u>21,572,042</u>	<u>19,998,716</u>	<u>21,464,455</u>	<u>24,749,573</u>
Net (Expense)/Revenue					
Governmental activities	(12,013,104)	(12,773,381)	(15,738,518)	(7,162,531)	(8,913,273)
Business-type activities	843,180	821,831	593,583	770,999	286,595
Total primary gov net (expense)/revenue	<u>(11,169,924)</u>	<u>(11,951,550)</u>	<u>(15,144,935)</u>	<u>(6,391,532)</u>	<u>(8,626,678)</u>
General Revenues and Other Changes in Net Pos					
Governmental activities					
Property taxes	13,583,851	13,038,852	12,512,709	12,507,248	9,392,595
Intergovernmental	29,680	-	448,100	390,476	379,421
Fees, royalties, misc.	2,671,471	882,193	1,242,493	399,695	1,097,722
Interest and investment earnings	221,952	142,866	93,958	66,375	55,360
Transfers	36,003	41,460	47,295	50,105	32,155
Total governmental activities	<u>16,542,957</u>	<u>14,105,371</u>	<u>14,344,555</u>	<u>13,413,899</u>	<u>10,957,253</u>

(Continued on next page)



**Columbia County, Oregon**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**  
**Year Ending June 30, 2023**

	<u>2017-2018</u>	<u>2016-2017</u>	<u>2015-2016</u>	<u>2014-2015</u>	<u>2013-2014</u>
Business-type activities					
Interest and investment earnings	26,033	10,993	7,547	4,169	2,248
Transfers	<u>(36,003)</u>	<u>(41,460)</u>	<u>(47,295)</u>	<u>(50,105)</u>	<u>(32,155)</u>
Total business-type activities	<u>(9,970)</u>	<u>(30,467)</u>	<u>(39,748)</u>	<u>(45,936)</u>	<u>(29,907)</u>
Total primary government	<u>16,532,987</u>	<u>14,074,904</u>	<u>14,304,807</u>	<u>13,367,963</u>	<u>10,927,346</u>
Gain (Loss) on disposal of assets	-	-	-	-	-
Special payments	-	-	-	-	-
Extraordinary item	-	-	543,139	-	-
Government activities prior period adjustment	-	-	490,900	-	<u>(1,145,032)</u>
GASB 68 beginning balance restatement	-	-	-	<u>(8,600,872)</u>	-
Change in Net Position					
Governmental activities	4,529,853	1,331,991	(359,925)	(2,349,506)	898,947
Business-type activities	<u>833,210</u>	<u>791,364</u>	<u>553,835</u>	<u>725,063</u>	<u>256,688</u>
Total primary government change in net position	<u>\$ 5,363,063</u>	<u>\$ 2,123,355</u>	<u>\$ 193,910</u>	<u>\$ (1,624,443)</u>	<u>\$ 1,155,635</u>

**Columbia County, Oregon**  
**Governmental Activities Tax Revenue by Source**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**  
**Year Ending June 30, 2023**

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Fiscal Year	Property Taxes	Public Service Taxes	Franchise Taxes	Mineral Royalties and Timber	Total
2022-23	\$ 13,479,232	\$ -	\$ -	\$ -	\$ 13,479,232
2021-22	12,859,153	-	-	-	12,859,153
2020-21	15,103,476	-	-	-	15,103,476
2019-20	15,425,927	-	-	243,239	15,669,166
2018-19	13,691,017	678,299	50,335	1,456,719	15,876,370
2017-18	13,583,851	1,083,320	157,614	1,259,398	16,084,183
2016-17	12,985,903	4,417,532	112,765	598,822	18,115,022
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

**Columbia County, Oregon**  
**Fund Balances – Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**  
**Year Ending June 30, 2023**

	2022-23	2021-22	2020-21	2019-20	2018-19
<b>GENERAL FUND</b>					
Nonspendable	\$ 177,933	\$ 34,612	\$ 313,962	\$ 193,946	\$ 172,429
Restricted	-	-	-	372,004	42,729
Committed	-	-	-	-	-
Assigned	-	-	-	-	16,619
Unassigned	3,322,673	4,656,191	4,545,273	3,707,999	3,733,801
Total general fund	<u>3,500,606</u>	<u>4,690,803</u>	<u>4,859,235</u>	<u>4,273,949</u>	<u>3,965,578</u>
<b>ALL OTHER GOVERNMENTAL FUNDS</b>					
Nonspendable	428,535	425,657	239,327	243,391	204,174
Restricted	29,018,797	31,264,886	31,643,505	6,660,856	16,511,677
Committed	-	-	-	1,261,904	49,869
Assigned	58,206	58,206	450,808	614,523	1,393,047
Unassigned	-	-	(57,077)	13,313,561	(117,661)
Total other governmental funds	<u>29,505,538</u>	<u>31,748,749</u>	<u>32,276,563</u>	<u>22,094,235</u>	<u>18,041,106</u>
<b>ALL GOVERNMENTAL FUNDS</b>					
Nonspendable	606,468	460,269	553,289	437,337	376,603
Restricted	29,018,797	31,264,886	31,643,505	7,032,860	16,554,406
Committed	-	-	-	1,261,904	49,869
Assigned	58,206	58,206	450,808	614,523	1,559,666
Unassigned	3,322,673	4,656,191	4,488,196	17,021,560	3,616,140
Total government funds	<u>\$ 33,006,144</u>	<u>\$ 36,439,552</u>	<u>\$ 37,135,798</u>	<u>\$ 26,368,184</u>	<u>\$ 22,156,684</u>
<b>GENERAL FUND</b>					
Nonspendable	\$ 10,157	\$ 56,180	\$ 36,215	\$ 47,453	\$ 143,084
Restricted	431,724	512,453	701,859	893,838	654,555
Committed	368,845	278,391	167,423	226,823	271,823
Assigned	-	-	17,400	26,500	232,055
Unassigned	3,026,587	3,253,140	3,935,174	3,548,781	3,856,674
Total general fund	<u>3,837,313</u>	<u>4,100,164</u>	<u>4,858,071</u>	<u>4,743,395</u>	<u>5,158,191</u>
<b>ALL OTHER GOVERNMENTAL FUNDS</b>					
Nonspendable	195,774	176,744	173,670	269,678	143,668
Restricted	12,356,726	10,020,528	8,261,340	7,595,625	4,551,156
Committed	-	1,386,032	1,085,688	-	-
Assigned	1,404,441	-	-	699,007	101,224
Unassigned	(18,399)	-	-	-	-
Reserved - debt service	-	-	-	-	74,659
Reserved - system development	-	-	-	-	729,293
Total other governmental funds	<u>13,938,542</u>	<u>11,583,304</u>	<u>9,520,698</u>	<u>8,564,310</u>	<u>5,600,000</u>
<b>ALL GOVERNMENTAL FUNDS</b>					
Nonspendable	205,931	232,924	209,885	317,131	286,752
Restricted	12,788,450	10,532,982	8,963,199	8,489,463	5,205,711
Committed	368,845	1,664,423	1,253,111	226,823	271,823
Assigned	1,404,441	-	17,400	725,507	333,279
Unassigned	3,008,188	3,253,140	3,935,174	3,548,781	3,856,674
Reserved - debt service	-	-	-	-	74,659
Reserved - system development	-	-	-	-	729,293
Total government funds	<u>\$ 17,775,855</u>	<u>\$ 15,683,469</u>	<u>\$ 14,378,769</u>	<u>\$ 13,307,705</u>	<u>\$ 10,758,191</u>

**Columbia County, Oregon**  
**Assessed Values and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**  
**Year Ending June 30, 2023**

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<u>Fiscal Year</u>	<u>Real Property</u>	<u>Manufactured Structures</u>	<u>Personal Property</u>	<u>Utility Property</u>	<u>Total Assessed Value (AV)</u>
2022-23	\$ 5,318,109,283	\$ 48,181,713	\$ 113,289,329	\$ 908,927,047	\$ 6,388,507,372
2021-22	5,062,132,174	46,156,712	110,798,015	824,575,387	6,043,662,288
2020-21	4,825,639,283	39,016,381	104,178,367	833,022,670	5,801,856,701
2019-20	4,641,683,566	34,790,206	96,940,940	855,181,700	5,628,596,412
2018-19	4,473,965,759	39,614,789	92,297,545	746,443,720	5,352,321,813
2017-18	4,295,809,019	37,708,762	87,573,170	688,809,560	5,109,900,511
2016-17	4,111,802,008	35,521,190	81,162,190	683,273,590	4,911,758,978
2015-16	3,973,171,766	28,452,197	77,403,758	636,662,100	4,715,689,821
2014-15	3,754,796,301	26,526,533	74,220,759	704,399,469	4,559,943,062
2013-14	3,692,215,297	24,406,038	74,958,377	619,720,140	4,411,299,852

<u>Fiscal Year</u>	<u>Taxable Ratio (RMV to AV)</u>	<u>Real Market Value (RMV)</u>	<u>Taxes</u>	<u>Direct Tax Rate</u>
2022-23	47.7%	\$ 13,400,164,324	\$ 93,631,207	1.47%
2021-22	58.8%	9,861,813,787	81,297,596	1.40%
2020-21	58.8%	9,861,813,787	81,297,596	1.40%
2019-20	62.4%	9,016,456,660	78,991,571	1.40%
2018-19	63.4%	8,445,319,627	75,367,643	1.41%
2017-18	60.9%	8,388,882,126	72,769,548	1.42%
2016-17	66.6%	7,376,616,652	70,272,829	1.43%
2015-16	71.9%	6,557,903,862	66,417,585	1.41%
2014-15	77.6%	5,876,058,508	64,770,613	1.42%
2013-14	77.2%	5,711,839,142	60,281,265	1.37%

**Columbia County, Oregon  
Principal Property Taxpayers  
Last Fiscal Year and Fiscal Year Ten Years Ago  
Year Ending June 30, 2023**

Taxpayer	Industry	FY2022-23			FY2013-14		
		Taxable Assessed Value (AV)	Rank	Percentage of Total Taxable AV	Taxable Assessed Value (AV)	Rank	Percentage of Total Taxable AV
Portland General Electric	Utility	\$ 608,351,000	1	9.52%	\$ 315,025,367	1	7.14%
Northwest Natural Gas	Utility	323,275,700	2	5.06%	159,614,228	2	3.62%
Weyerhaeuser Timber Holdings Inc	Wood Products	84,199,902	3	1.32%			
US Gypsum	Building Products	83,436,260	4	1.31%	70,865,340	3	1.61%
Cascades Tissue Group Oregon	Paper Products	77,592,100	5	1.21%			
Dyno Nobel, Inc	Explosives	66,527,143	6	1.04%	33,139,990	7	0.75%
Cascades Holding US Inc	Paper Products	57,256,340	7	0.90%			
Columbia River PUD	Utility	55,631,500	8	0.87%	33,958,500	6	0.77%
Clatskanie PUD	Utility	34,629,138	9	0.54%	40,408,000	5	0.92%
Cascade Kelly Holdings LLC	Biofuels	31,657,350	10	0.50%			
Longview Timberlands LLC	Wood Products				53,649,341	4	1.22%
Armstrong World Industries	Ceiling Tiles				23,183,010	8	0.53%
Boise White Paper	Paper Products				20,639,432	9	0.47%
Century Link	Utility				14,637,800	10	0.33%
All Others		4,965,950,939		77.73%	3,646,178,844		82.66%
Totals		\$ 6,388,507,372		100.00%	\$ 4,411,299,852		100.00%

**Columbia County, Oregon**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**  
**Year Ending June 30, 2023**

Fiscal Year	Governmental Activities				Total Governmental Activity
	Bonds Payable	Notes Payable	General Obligation Bonds	Leases	
2022-23	\$ 4,250,000	\$ 81,794	\$ -	\$ 1,630,360	\$ 5,962,154
2021-22	4,940,000	112,113	-	1,881,472	6,933,585
2020-21	5,555,000	142,023	-	683,224	6,380,247
2019-20	6,095,000	255,375	-	306,391	6,656,766
2018-19	6,407,625	365,264	-	77,067	6,849,956
2017-18	6,669,870	466,853	-	56,923	7,193,646
2016-17	6,905,311	1,683,132	1,090,000	99,864	9,778,307
2015-16	7,119,369	3,203,641	2,135,000	99,930	12,557,940
2014-15	7,308,605	4,808,761	3,135,000	143,680	15,396,046
2013-14	7,475,976	6,589,456	4,090,000	23,256	18,178,688

  

Fiscal Year	Business Type Activities	Total Primary Government	Percentage of Personal Income	Per Capita (Estimate)	(1)	(2)
					County Population	Per Capita Personal Income
2022-23	\$ 305,848	\$ 6,268,002	0.22%	\$ 118	53,145	\$ 53,724
2021-22	649,749	7,583,334	0.27%	142	53,155	53,573
2020-21	927,319	7,307,566	0.28%	137	53,015	48,749
2019-20	1,191,749	7,848,515	0.32%	147	53,280	46,019
2018-19	1,443,659	8,293,615	0.35%	27	52,750	44,312
2017-18	1,723,074	8,916,720	0.43%	172	51,900	40,053
2016-17	2,215,513	11,993,820	0.58%	234	51,345	40,080
2015-16	2,753,581	15,311,521	0.77%	301	50,795	39,202
2014-15	3,366,911	18,762,957	1.01%	372	50,390	36,784
2013-14	3,515,834	21,694,522	1.23%	433	50,075	35,134

(1) Population Research Center, Portland State University  
(2) Bureau of Economic Analysis, US Dept of Commerce

**Columbia County, Oregon**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**  
**Year Ending June 30, 2023**

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
2022-23	\$ 13,400,164,324	\$ 268,003,286	\$ 134,001,643	\$ 402,004,930	\$ -	\$ 81,794	\$ 81,794
2021-22	10,815,585,787	216,311,716	108,155,858	324,467,574	-	112,113	112,113
2020-21	9,861,813,787	197,236,276	98,618,138	295,854,414	-	142,023	142,023
2019-20	9,016,456,660	180,329,133	90,164,567	270,493,700	-	255,375	255,375
2018-19	8,445,319,627	168,906,393	84,453,196	253,359,589	-	365,264	365,264
2017-18	8,388,882,126	167,777,643	83,888,821	251,666,464	-	466,853	466,853
2016-17	7,376,616,652	147,532,333	73,766,167	221,298,500	1,090,000	1,683,132	2,773,132
2015-16	6,557,903,862	131,158,077	65,579,039	196,737,116	2,135,000	3,203,641	5,338,641
2014-15*	5,876,058,508	117,521,170	58,760,585	176,281,755	3,135,000	4,808,761	7,943,761
2013-14	5,711,839,142	114,236,783	57,118,391	171,355,174	4,090,000	6,589,456	10,679,456

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 Obligations	Revenue Bonds and Other Debt	Combined Percentages
2022-23	\$ 268,003,286	\$ 133,919,849	\$ 401,923,136	0.0%	0.1%	0.1%
2021-22	216,311,716	108,043,745	324,355,461	0.0%	0.1%	0.1%
2020-21	197,236,276	98,476,115	295,712,391	0.0%	0.1%	0.1%
2019-20	180,329,133	89,909,192	270,238,325	0.0%	0.3%	0.3%
2018-19	168,906,393	84,087,932	252,994,325	0.0%	0.4%	0.4%
2017-18	167,777,643	83,421,968	251,199,611	0.0%	0.6%	0.6%
2016-17	146,442,333	70,993,035	217,435,368	0.7%	2.4%	3.1%
2015-16	129,023,077	60,240,398	189,263,475	1.6%	5.3%	6.9%
2014-15*	114,386,170	50,816,824	165,202,994	2.7%	9.5%	12.2%
2013-14	110,146,783	46,438,935	156,585,718	3.6%	14.2%	17.8%

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 superseding ORS 238.3694

**Columbia County, Oregon**  
**Demographic and Economic Statistics**  
**Last Ten Fiscal Years**  
**Year Ending June 30, 2023**

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Fiscal Year	(1) Population	(2) Personal Income (expressed in thousands)	(2) Per Capital Personal Income	(3) School Enrollment	(4) Unemployment Rate
2022-23	53,145	\$ 2,855,162	\$ 53,724	7,088	4.2%
2021-22	53,155	2,417,903	56,962	7,040	3.9%
2020-21	53,015	2,577,646	48,749	6,822	6.4%
2019-20	53,280	2,409,293	46,019	7,454	11.6%
2018-19	52,750	2,337,458	44,312	7,472	4.8%
2017-18	51,900	2,078,751	40,053	7,598	4.9%
2016-17	51,345	2,057,908	40,080	7,699	4.5%
2015-16	50,795	1,991,266	39,202	7,697	6.1%
2014-15*	50,390	1,853,546	36,784	7,684	7.4%
2013-14	50,075	1,759,316	35,134	7,802	7.5%

Source:

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

Note: If updated data from prior year is available, that data is added to table so prior year numbers may vary from prior year ACFRs.



**Columbia County, Oregon**  
**Full-time Equivalent County Government**  
**Last Ten Fiscal Years**  
**Year Ending June 30, 2023**

	2022-23	2021-22	2020-21	2019-20	2018-19
FUNCTION					
General Government	103.48	98.66	110.90	136.96	150.08
Public Safety					
Sheriff					
Officers	51.80	51.88	40.50	16.21	-
Civilians		-	-	-	-
Parole/ Probation	16.90	18.82	18.27	17.71	13.96
Animal Control 100-06-09	2.00	1.49	1.49	1.00	1.00
Emergency Management	2.69	2.69	3.96	3.03	2.49
Highways and streets					
Engineering/Administration	8.14	7.94	6.80	5.20	5.00
Maintenance	16.00	16.20	18.49	16.80	16.50
Transfer Station/ Solid Waste	1.85	1.85	1.70	1.75	1.55
Culture and recreation				3.10	
Parks	3.20	3.00	3.00	-	3.10
Fairgrounds	0.50	-	-	-	-
	<u>206.56</u>	<u>202.53</u>	<u>205.11</u>	<u>201.76</u>	<u>193.68</u>
Percent change	2.0%	1.7%	1.7%	4.2%	4.2%
	<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>	<u>2013-14</u>
FUNCTION					
General Government	143.35	80.66	70.74	68.02	63.01
Public Safety					
Sheriff					
Officers	-	42.70	38.53	32.24	27.50
Civilians	-	9.20	7.60	8.64	6.98
Parole/ Probation	13.71	12.91	12.15	12.15	13.30
Animal Control 100-06-09	1.00	1.00	1.00	1.00	1.00
Emergency Management	2.49	2.00	1.94	1.91	2.70
Highways and streets					
Engineering/Administration	5.00	5.00	5.00	5.00	5.00
Maintenance	16.50	16.50	16.50	18.00	16.00
Transfer Station/ Solid Waste	1.70	1.35	1.19	0.93	1.59
Culture and recreation		2.42			
Parks	2.20	-	2.50	3.00	3.00
Fairgrounds	-	-	-	-	-
	<u>185.95</u>	<u>173.74</u>	<u>157.15</u>	<u>150.89</u>	<u>140.08</u>
Percent change	7.0%	10.6%	4.1%	7.7%	-6.2%

## **Reports Required by Federal and State Regulations**

## **Report of Independent Auditors Required by Oregon State Regulations**

The Board of Commissioners  
Columbia County, Oregon

We have audited, 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 the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary statements for the general fund, jail operations fund, road fund, direct pass-through grant fund, community corrections fund, and Columbia County Development Agency fund of Columbia County, Oregon (the County) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 31, 2024.

### **Compliance**

As part of obtaining reasonable assurance about whether the County's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, including provisions of Oregon Revised Statutes (ORS) as specified in Oregon Administrative Rules (OAR) 162-010-0000 to 162-010-0330, of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the financial statements. 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:

- Accounting records and internal control
- Public fund deposits
- Indebtedness
- Budget
- Insurance and fidelity bonds
- Programs funded from outside sources
- Highway funds
- Investments
- Public contracts and purchasing

In connection with our testing, nothing came to our attention that caused us to believe the County was not in substantial compliance with certain provisions of laws, regulations, contracts, and grant agreements, including the provisions of ORS as specified in OAR 162-010-0000 through 162-010-0330 of the Minimum Standards for Audits of Oregon Municipal Corporations, except as follows:

The County experienced several over-expenditures which is detailed in the notes to the financial statements. Additionally, the County did not file its financial statements with the Oregon State Audits Division by the provided extension date of March 31, 2024.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's 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 entity's 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001, 2023-002, 2023-003, and 2023-004 that we consider to be material weaknesses.

### **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 entity's internal control or on compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the Board of Commissioners and management of Columbia County, Oregon and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.



Ashley Osten, Partner,  
for Moss Adams LLP  
Portland, Oregon  
May 31, 2024

## **Grant Compliance Review**

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## **Report of Independent Auditors 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***

The Board of Commissioners  
Columbia County, Oregon

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, the aggregate remaining fund information, and budgetary statements for the general fund, jail operations fund, road fund, direct pass-through grant fund, community corrections fund, and Columbia County Development Agency fund of Columbia County, Oregon (the County) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Columbia County, Oregon's basic financial statements, and have issued our report thereon dated May 31, 2024.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's 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 entity's 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001, 2023-002, 2023-003, and 2023-004 that we consider to be material weaknesses.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

### **Columbia County, Oregon's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on the response.

### **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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Portland, Oregon  
May 31, 2024

# **Report of Independent Auditors on Compliance for the Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance**

The Board of Commissioners  
Columbia County, Oregon

## **Report on Compliance for the Major Federal Program**

### ***Opinion on the Major Federal Program***

We have audited Columbia County, Oregon's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on the County's major federal program for the year ended June 30, 2023. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2023.

### ***Basis for Opinion on the Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.



### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Moss Adams LLP".

Portland, Oregon  
May 31, 2024

**Columbia County, Oregon**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	ALN	Pass-Through Identification	Total Expenditures	Passed Through to Subrecipients
<b>U.S. Department of the Interior Direct Programs:</b>				
Payments in Lieu of Taxes	15.226	N/A	\$ 34,503	\$ -
<b>Total U.S. Department of the Interior</b>			<b>34,503</b>	<b>-</b>
<b>U.S. Department of the Treasury Direct Programs:</b>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	4,606,040	-
<b>Total U.S. Department of the Treasury</b>			<b>4,606,040</b>	<b>-</b>
<b>U.S. Department of Justice Pass-Through Programs From:</b>				
Oregon Department of Justice:				
Crime Victim Assistance	16.575	VOCA/CFA-2021-ColumbiaCo.DAVAP	61,173	-
<b>Total U.S. Department of Justice</b>			<b>61,173</b>	<b>-</b>
<b>U.S. Department of Transportation Direct Programs:</b>				
State and Community Highway Safety	20.600	N/A	4,854	-
<b>U.S. Department of Transportation Pass-Through Programs From:</b>				
Oregon Department of Transportation:				
National Priority Safety Programs	20.616	Unknown	3,183	-
		Subtotal Highway Safety Cluster	8,037	-
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	5310	121,399	-
		Subtotal Transit Services Programs Cluster	121,399	-
Formula Grants for Rural Areas and Tribal Transit Program	20.509	34994	615,871	-
Subtotal Pass-Through Programs from Oregon Department of Transportation			740,453	-
<b>Total U.S. Department of Transportation</b>			<b>745,307</b>	<b>-</b>
<b>U.S. Environmental Protection Agency Pass-Through Programs From:</b>				
Oregon Health Authority				
State Public Water System Supervision	66.432	PE50	17,848	-
Capitalization Grants for Drinking Water State Revolving Funds	66.468	PE50	17,848	-
		Total Drinking Water Revolving Fund (DWSRF) Cluster	17,848	-
<b>Total U.S. Environmental Protection Agency</b>			<b>35,696</b>	<b>-</b>

(continued on next page)

See notes to the schedule of expenditures of federal awards

**Columbia County, Oregon**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Title	ALN	Pass-Through Identification	Total Expenditures	Passed Through to Subrecipients
<b>U.S. Department of Health &amp; Human Services Pass-Through Programs From:</b>				
Oregon Health Authority				
Public Health Emergency Preparedness	93.069	PE02	10,352	-
Public Health Emergency Preparedness	93.069	PE12	43,923	-
		Subtotal 93.069	54,275	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs				
	93.116	TB	8,510	-
Family Planning Services	93.217	PE46	5,036	-
Immunization Cooperative Agreements	93.268	PE43-01	8,990	-
Medical Assistance Program	93.778	PE42-03	366	366
Medical Assistance Program	93.778	PE42-06	687	687
		Subtotal Medicaid Cluster	1,053	1,053
COVID-19 - Public Health Emergency Response: Cooperative				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	PE36	86,208	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	PE10-02	71,204	-
Maternal and Child Health Services Block Grant to the States	93.994	PE42-11	15,086	13,618
Injury Prevention and Control Research and State and Community Based Programs	93.136	PE62-02	5,957	-
		Subtotal Pass-Through Programs from Oregon Health Authority	256,319	14,671
Oregon Department of Justice				
Child Support Enforcement	93.563	Unknown	110,630	-
		<b>Total U.S. Department of Health &amp; Human Services</b>	<b>366,949</b>	<b>14,671</b>
<b>U.S. Coast Guard Pass-Through Programs From:</b>				
Oregon State Marine Board				
Boating Safety Financial Assistance	97.012	Unknown	188,297	-
		<b>Total U.S. Coast Guard</b>	<b>188,297</b>	<b>-</b>
<b>U.S. Department of Homeland Security Pass-Through Programs From:</b>				
Oregon Health Authority				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PE910	112,892	-
Oregon Emergency Management				
Emergency Management Performance Grants	97.042	18-505, 19-505	75,442	-
Homeland Security Grant Program	97.067	18-013, 18-023	60,539	-
Homeland Security Grant Program	97.067	UASI	65,368	-
		Subtotal 97.067	125,907	-
		<b>Total U.S. Department of Homeland Security</b>	<b>314,241</b>	<b>-</b>
		<b>Total Federal Awards Expended</b>	<b>\$ 6,352,206</b>	
		<b>Total Federal Awards Passed Through to Others</b>	<b>\$ 14,671</b>	

See notes to the schedule of expenditures of federal awards

**Columbia County, Oregon**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2023**

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**Note 1 – General**

The accompanying schedule of expenditures of federal awards (the Schedule) presents the activity of all federal financial assistance programs of Columbia County, Oregon and its component units for the year ended June 30, 2023. Financial assistance received directly from Federal agencies as well as passed through others is included on the Schedule.

**Note 2 – Basis of Presentation**

The Schedule includes the federal award activity of the County under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the 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 of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**Note 3 – 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 allowable or are limited as to reimbursement. The County has elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.

**Columbia County, Oregon**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2023**

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:

*Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported
- Noncompliance material to financial statements noted?  Yes  No

**Federal Awards**

Internal control over major federal programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported
- Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?  Yes  No

**Identification of Major Federal Programs and Type of Auditor's Report Issued on Compliance for Major Federal Programs**

<i>Federal Assistance Listing Number</i>	<i>Name of Federal Program or Cluster</i>	<i>Type of Auditor's Report Issued on Compliance for Major Federal Program</i>
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	<i>Unmodified</i>

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

Yes  No

**Columbia County, Oregon**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2023**

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**Section II - Financial Statement Findings**

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***FINDING 2023-001 – Material Weakness in Internal Controls over Financial Reporting – Lack of Financial Close and Reporting Process***

*Criteria* – An effective internal control system and timely financial reporting provides reasonable assurance for the reliability of accurate financial reporting.

*Condition and Context* – This is a repeat of a finding in the immediately prior audit. The prior year audit finding number is 2022-005. There were several items identified throughout Moss Adams' testing as follows:

- There is no formal financial close and reporting process in place and documentation of review of various reconciliations, journal entries, and schedules are not retained.
- Only key subledgers are regularly reconciled to the general ledger.
- Weekly payroll registers do not have evidence of review and we noted the Payroll Specialist can submit payroll for payment without a required review.
- There is no routine review of capital assets to determine if there is idle, sold, or scrapped equipment.
- There is no documented review over the depreciation schedule.
- There is no routine count of inventory.
- There is no documented review of debt agreements for compliance or debt covenants.
- There is no documented review of restrictions placed on net position or fund balance.
- There is no documentation of review of users with access to the County's accounting system performed.
- There is no documented review of restrictions on grants.
- The review of year-end accruals to accounts receivable is insufficient to detect errors in the accrual.

*Effect* – The financial statements contained misstatements that required adjustments.

*Cause* – The County does not have an adequately documented financial close and reporting process.

*Recommendation* – We recommend the County formally implement a financial close and reporting process to guide the County's closing process to ensure all reconciliations and journal entries are prepared and reviewed appropriately. We further recommend documentation of this process, which includes documentation of the review, to ensure an appropriate audit trail. Additionally, we recommend management review user access to the County's accounting system and verify user account permissions are in line with a proper business purpose. This review should be documented on a periodic basis as determined by management. Additionally, we recommend that management work with professionals experienced with their accounting system to develop a general ledger report in a format suitable for analysis and review.

*Views of responsible officials* – Management concurs with the finding.

**Columbia County, Oregon**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2023**

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***FINDING 2023-002 – Material Weakness in Internal Controls over Financial Reporting – GASB Statement No. 87, Leases***

*Criteria* – Generally accepted accounting principles requires that all government entities as of the effective date for fiscal years beginning after June 15, 2021 (i.e., fiscal years ending June 30, 2022 and later) evaluate the implementation of Governmental Accounting Standards Board Statement No. 87, *Leases* (GASB 87).

*Condition* – This is a repeat of a finding in the immediately prior audit. The prior year audit finding number is 2022-002. The County did not evaluate all active leases as of June 30, 2023.

*Context* – The County has several leases that should have been evaluated in accordance with GASB 87.

*Effect* – Lease assets and leases payable was understated at June 30, 2023. As a result, an adjustment was required in the amount of \$1,738,744 for financial reporting purposes.

*Cause* – The County did not perform an evaluation of leases under GASB 87.

*Recommendation* – We recommend the County evaluate all leases to ensure all active leases that are material are appropriately recorded in accordance with GASB 87.

*Views of responsible officials* – Management concurs with the finding.

***FINDING 2023-003 – Material Weakness in Internal Controls over Financial Reporting – SEFA Preparation***

*Criteria* – Title 2 U.S. Code of Federal Regulations Part 200.510(b), *Schedule of Expenditures of Federal Awards*, requires non-Federal entities to prepare a SEFA for the period covered by the auditee's financial statements. The SEFA should include, for each federal award, the Federal program name, identification number, and total expenditures.

*Condition* – During 2023, the County prepared a draft SEFA reporting O&C Act funds using ALN 15.227 *Distribution of Receipts to State and Local Governments*, but ALN 15.227 is no longer an active ALN and the funds are payments, not federal awards. Additionally, the County prepared a draft SEFA reporting zero expenditures of ARPA funds, when actual expenditures of ARPA funds were \$4,606,040.

*Context* – ALN 15.227 *Distribution of Receipts to State and Local Governments* was used to report the expenditure of Bureau of Land Management (BLM) payments under Title I and Title III of the Secure Rural Schools and Community Self-Determination Act of 2000 and later reauthorizations by Congress, which amended the O&C Act of 1937. The Bureau of Land Management archived ALN 15.227 in 2018 after a federal audit by the Office of the Inspector General determined that funds counties receive under this program are not federal awards, but are payments to the County pursuant to the O&C Act of 1937. The County continued to report payments from this program as federal awards for a number of years after the ALN was archived. Regarding ARPA funds, the County erroneously reported ARPA receipts on the SEFA instead of expenditures.



**Columbia County, Oregon**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2023**

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*Effect* – The County reported ARPA awards expenditures on the draft SEFA of \$0, when actual awards expenditures were \$4,606,040. The County reported awards expenditures on the draft SEFA of \$518,258 for ALN 15.227 when these funds should not be reported as federal award expenditures. The errors on the draft SEFA caused the auditors to begin testing the 15.227 program as major before the error was identified.

*Cause* – The County did not have the appropriate controls in place to review the federal award, federal program name, identification number, and total expenditures for reporting on the SEFA.

*Recommendation* – We recommend the County perform a review of all programs on the SEFA to ensure that all funds are federal awards and that the correct federal program name, identification number, and total expenditures are included, that a person knowledgeable of the grant review these determinations, and that supporting documentation of the correct federal program name and identification number is retained. We recommend that the County periodically update this review for long-running federal programs. We recommend that the County implement a checklist or other controls over SEFA reporting to ensure that the SEFA is prepared correctly and includes only federal award expenditures, and does not include federal award receipts or federal payment expenditures.

*Views of responsible officials* – Management concurs with the finding.

***FINDING 2023-004 – Material Weakness in Internal Controls over Financial Reporting – Fund Transfers***

*Criteria* – GASB 34 paragraph 112, *Reporting Interfund Activity*, requires interfund transfers to be reported separately from revenues and expenses in the financial statements. Generally, it is understood that for every transfer out of a fund, there should be a corresponding transfer into another fund. Transfers in should equal transfers out.

*Condition and Context* – The County reported fund transfers in and fund transfers out which did not balance by \$1,951,000.

*Effect* – An audit adjustment was required in the amount of \$1,951,000 for financial reporting purposes.

*Cause* – The County does not have a control in place to prevent or detect the posting of journal entries that cause fund transfers to become out of balance.

*Recommendation* – We recommend the County implement processes and procedures to review fund transfers to ensure they balance.

*Views of responsible officials* – Management concurs with the finding.

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**Section III - Federal Award Findings and Questioned Costs**

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None noted

**Columbia County, Oregon**  
**Summary Schedule of Prior Audit Findings**  
**For the Year Ended June 30, 2023**

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***FINDING 2022-001 – Material Weakness in Internal Controls over Financial Reporting – American Rescue Plan Act (ARPA Funds)***

*Current year status – Resolved.*

***FINDING 2022-002 – Material Weakness in Internal Controls over Financial Reporting – Adoption of GASB Statement No. 87, Leases***

*Current year status – Not resolved, see finding 2023-002.*

***FINDING 2022-003 – Material Weakness in Internal Controls over Financial Reporting – Overstatement of Revenues and Expenses***

*Current year status – Resolved.*

***FINDING 2022-004 – Material Weakness in Internal Controls over Financial Reporting – Fiduciary Funds***

*Current year status – Resolved.*

***FINDING 2022-005 – Material Weakness in Internal Controls over Financial Reporting – Lack of Financial Close and Reporting Process***

*Current year status – Not resolved, see finding 2023-001.*



# COLUMBIA COUNTY

## Department of Finance and Taxation

### Pamela Smith, Director

230 Strand Street • St. Helens, Oregon 97051  
Phone 503-397-7252 • Fax 503-397-7251  
Email: Pam.Smith@columbiacountyor.gov

#### **RESPONSE TO AUDIT FINDINGS FOR FISCAL YEAR ENDED 6-30-23**

#### **FINDING 2023-001 – Material Weakness in Internal Controls over Financial Reporting – Lack of Financial Close and Reporting Process**

**Cause** – The County does not have an adequately documented financial close and reporting process.

**Recommendation** – We recommend the County formally implement a financial close and reporting process to guide the County’s closing process to ensure all reconciliations and journal entries are prepared and reviewed appropriately. We further recommend documentation of this process, which includes documentation of the review, to ensure an appropriate audit trail. Additionally, we recommend management review user access to the County’s accounting system and verify user account permissions are in line with a proper business purpose. This review should be documented on a periodic basis as determined by management. Additionally, we recommend that management work with professionals experienced with their accounting system to develop a general ledger report in a format suitable for analysis and review.

**Contact Person Responsible for Corrective Action – Pamela Smith, Director of Finance and Taxation**

#### **Corrective Action Plan:**

Since taking the position of Finance Director in July of 2023, I have instituted a comprehensive program to address the issues noted by the auditors as well as developing policy and procedures to assure compliance with GAAP and GASB pronouncements. We are working in our department to address these issues, and then have plans to do training with the other Departments so timing and expectations can be met. Some of the things we have or will have in place are as follows:

We are closing the financials monthly, by the 15<sup>th</sup> of the month following.

Subledgers are reconciled monthly.

All bank accounts are reconciled monthly.

Payroll, Cash Receipting and Accounts Payable are reviewed and signed off on prior to being processed by the Assistant Finance Director and/or the Finance Director.

Capital Assets and depreciation schedules will be reviewed quarterly and verified by Assistant Finance Director and/or the Finance Director.

Inventories will be reviewed and updated quarterly and verified by Assistant Finance Director.

All debt agreements and amortization schedules are being reviewed for compliance with covenants and restrictions. We will then verify on a monthly/quarterly basis that each obligation is following the covenants of the agreements on file.

As noted above, all Grants will be tracked for compliance on a master schedule which will be reviewed monthly.

We have set up documentation to review current users and access authority in the Caselle system. We are developing a checklist to use when a new user is added to the system to guarantee compliance with all current finance policies and restrictions, as well as deleting User access when an employee leaves their employment with the County.

**Anticipated Completion Date – Ongoing with completion review NLT 12/31/24**

**FINDING 2023-002 – Material Weakness in Internal Controls over Financial Reporting – Adoption of GASB Statement No. 87, Leases**

**Cause** – The County did not perform an evaluation of leases under GASB 87.

**Recommendation** – We recommend the County evaluate all leases to ensure all active leases that are material are appropriately recorded in accordance with GASB 87.

**Contact Person Responsible for Corrective Action – Pamela Smith, Director of Finance and Taxation**

**Corrective Action Plan:**

The County is currently in the process of evaluating all leases to assure we follow GASB 87 recording and reporting. We are applying these criteria to all new leases and reviewing existing leases to be sure they comply so our fiscal reporting for the year just ended is correct. Going forward into Fiscal Year 2024-2025, we are setting up a “Lease Master List” that details every Lease the County is currently administering, the dates of the lease, payment structure and whether it is a “lease to own” or “lease to use” product. We will review that each lease is recorded correctly. We will be working closely with the Departments involved so everyone is on the same page around expectations and requirements. We are as well looking at Lease Software that would automatically track and record leases in accordance with GASB 87 requirements.

**Anticipated Completion Date – NLT December 31, 2024**

**FINDING 2022-003 – Material Weakness in Internal Controls over Financial Reporting – SEFA Preparation**

**Cause** – The County did not have the appropriate controls in place to review the federal award, federal program name, identification number, and total expenditures for reporting on the SEFA.

**Recommendation** – We recommend the County perform a review of all programs on the SEFA to ensure that all funds are federal awards and that the correct federal program name, identification number, and total expenditures are included, that a person knowledgeable of the grant review these determinations, and that supporting documentation of the correct federal program name and identification number is retained. We recommend that the County periodically update this review for long-running federal programs. We recommend that the County implement a checklist or other controls over SEFA reporting to ensure that the SEFA is prepared correctly and includes only federal award expenditures and does not include federal award receipts or federal payment expenditures.

**Contact Person Responsible for Corrective Action – Pamela Smith, Director of Finance and Taxation**

**Corrective Action Plan:**

Being new to the position of Finance Director in July of 2023, and having limited experience with SEFA reporting, the 2022-2023 audit work was my first experience with preparing the SEFA reporting. I used previous administrators' worksheets to prepare the report to the best of my understanding. After review with the auditors around the SEFA reporting requirements, I better understand these requirements and am setting up an accurate system to track, review and report on the Federal Grants.

**Anticipated Completion Date – NLT September 30, 2024**

**FINDING 2022-004 – Material Weakness in Internal Controls over Financial Reporting – Fund Transfers**

**Cause** – The County does not have a control in place to prevent or detect the posting of journal entries that cause fund transfers to become out of balance.

**Recommendation** – We recommend the County implement processes and procedures to review fund transfers to ensure they balance.

**Contact Person Responsible for Corrective Action – Pamela Smith, Director of Finance and Taxation**

**Corrective Action Plan:** Starting in July of 2023, we developed a master file for transfers In/Out that were being posted monthly in order to be sure they were being recorded correctly. Part of the Fund Transfer issue was the PERS Debt reporting, which was previously in Payroll and was moved to Transfers Out. This is being tracked and recorded monthly as well.

**Anticipated Completion Date – Ongoing and Complete**

