

**COLUMBIA COUNTY, OREGON**

Comprehensive Annual Financial Report

For the Year Ended June 30, 2019

Prepared by:

Finance and Taxation Department

Louise Kallstrom  
Director, Finance and Taxation

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## Independent Auditor's Report

To the County Commissioners  
Columbia County  
St. Helens, Oregon

### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Columbia County (the County), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

#### Auditor's Responsibility

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

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

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



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## **Opinions**

In our opinion, the financial statements referred to above presented fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County, as of June 30, 2019, 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.

## **Other Matters**

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### Other Information

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2020 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.

### **Report on Other Legal and Regulatory Requirements**

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated January 8, 2020, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



For Clark Nuber P.S.  
Bellevue, Washington  
January 8, 2020

## COLUMBIA COUNTY, OREGON

### Management's Discussion and Analysis For the Year Ended June 30, 2019

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As management of Columbia County, we offer readers of the County's financial statements this narrative overview and analysis of the County's financial activities for the fiscal year ended June 30, 2019 (FY19). We encourage readers to consider the information presented here in conjunction with the financial statements (starting on page 21) as well as in our letter of transmittal (found earlier in this document).

#### Financial Highlights -

- The assets and deferred outflows of resources of Columbia County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$50,627,051 (net position). Of this amount, unrestricted assets are negative \$(14,844,437) as shown in the table on page 8. This deficit is attributable to governmental activities and is further discussed in the government-wide financial analysis section of this Management's Discussion and Analysis (MD&A) found on pages 8 to 16.
- The County's total net position increased by \$2,507,816 from last year, a change of more than 5.2 percent.
- County's current assets saw an annual increase of \$5.4 million to end the year at \$27,996,764, a change of 24.1 percent.
- The value of capital assets net of depreciation decreased by \$1,730,137 government-wide, further discussed on pages 18, 49 and 50.
- As of the close of the current fiscal year, Columbia County's governmental funds reported combined ending fund balances of \$22,156,684, an increase of 24.6% from last year, or \$4,380,829. The Jail Operations Fund, Community Corrections Fund and the Roads Fund account for \$7,851,724 of the total fund balance. Of the County's 20 governmental funds, 14 equaled or grew in fund balance relative last year. The greatest fund balance increase was in the Columbia County Development Agency Fund at \$2,386,652 while the largest fund balance decline was in the Transit Fund at \$433,947.
- At the end of FY19, fund balance, as shown on page 23, for the General Fund is \$4,115,578, a decrease of 7.2% relative to last year. Unassigned fund balance is 90.7% of total General Fund balance at \$3.7 million.
- Total government-wide outstanding debt increased by \$2,536,110 during the year (see page 19), attributable to increase in the County's net pension liability.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

See independent auditor's report.

## COLUMBIA COUNTY, OREGON

### Management's Discussion and Analysis For the Year Ended June 30, 2019

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#### OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

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

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

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

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

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

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

The government-wide financial statements are found on pages 21 and 22.

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

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

See independent auditor's report.

## COLUMBIA COUNTY, OREGON

### Management's Discussion and Analysis For the Year Ended June 30, 2019

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#### OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

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

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

Reconciliation of the Governmental Funds Balance Sheet to the Governmental Activities Column on the Statement of Net Position - The measurement criteria for each statement result in several significant differences between these two statements. Capital assets used in governmental activities are not financial resources and therefore are not included in the fund balance but they are part of net position. Liabilities which will be liquidated more than one year from the balance sheet date are not reported on the balance sheet but are reported on the Statement of net Position. Deferred outflows and inflows of resources, related primarily to reporting the County's defined benefit pension plan, are reported in the Statement of Net Position but not on the Balance Sheet. The full reconciliation can be found on page 24.

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance to the Governmental Activities Column on Statement of Activities - The fund balances of the County's governmental funds increased by \$4,380,829 during FY19 while the net position of the governmental activities increased by \$1,450,272. The difference between governmental fund balance and net position is due to fiscal year transactions that are reported differently on each statement. Repayments of long-term debt and expenditures for the acquisition of capital assets are not reported as expenses on the Statement of Activities. Instead they are reductions of noncurrent liabilities and additions to capital assets, respectively. Other reconciling items include accrued revenues and expenses and changes in accruals and deferrals that affect net position. The largest item was the difference in the way debt service payments are recognized on the statements. Principal payments are reported only in the governmental fund statements as expenditures, but not as an expense on the Statement of Activities, as it is a use of financial resources, but a reduction of long-term liabilities, in the current period.

As noted, Columbia County maintains 20 individual funds that combine to make up governmental activity. Information is presented separately in the governmental fund balance sheet and in the government fund statement of revenues, expenditures, and changes in fund balances for the General Fund, three special revenue funds (the Road Fund, Community Corrections Fund and Jail Operations Fund), with the data from the other 17 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.

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**

**Management's Discussion and Analysis  
For the Year Ended June 30, 2019**

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**OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)**

The basic governmental fund financial statements can be found on pages 23 - 29 of this report.

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

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

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

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

**Notes to the Basic Financial Statements** - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements are found from page 34 - 69.

Required Supplementary Information - In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligations to the citizenry and its employees. Required supplementary information can be found beginning on page 70 of this report.

Other Supplementary Information - The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information for major funds. Combining and individual fund statements and schedules can be found starting on page 73 of this report.

**COLUMBIA COUNTY, OREGON**

**Management's Discussion and Analysis  
For the Year Ended June 30, 2019**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Government-Wide Net Position Generally, net position serves over time as a useful indicator of a government's financial position. The County's assets exceeded liabilities by \$50,627,051 at the close of the current fiscal year and \$48,119,235 at the close of the prior fiscal year. All categories of net position increased in FY19: the net investment in capital assets decreased \$1.7 million; restricted purpose net position increased \$9.2 million and unrestricted net position deficit of \$4.1 million (details noted in the next table).

	Total Government-Wide		Change	% Change
	2019	2018		
<b>Assets:</b>				
Current and other assets	\$ 27,996,764	\$ 22,566,072	\$ 5,430,692	24.1%
Capital assets (net of depreciation)	44,077,796	45,807,933	(1,730,137)	-3.8%
<b>Total Assets</b>	<b>72,074,560</b>	<b>68,374,005</b>	<b>3,700,555</b>	<b>5.4%</b>
<b>Deferred Outflows of Resources</b>	<b>6,018,370</b>	<b>3,879,592</b>	<b>2,138,778</b>	<b>55.1%</b>
<b>Liabilities:</b>				
Current liabilities	2,675,336	2,526,797	148,539	5.9%
Net pension liability	13,825,912	10,805,399	3,020,513	28.0%
Long-term outstanding liabilities	9,673,789	10,184,955	(511,166)	-5.0%
<b>Total Liabilities</b>	<b>26,175,037</b>	<b>23,517,151</b>	<b>2,657,886</b>	<b>11.3%</b>
<b>Deferred Inflows of Resources</b>	<b>1,290,842</b>	<b>617,211</b>	<b>673,631</b>	<b>109.1%</b>
<b>Net Position:</b>				
Net investment in capital assets	42,051,082	43,561,083	(1,510,001)	-3.5%
Restricted for debt services	-	25,065	(25,065)	-100.0%
Restricted for system development	-	1,046,015	(1,046,015)	-100.0%
Restricted purpose: grant, contract, fund pol, ORS	23,420,406	14,190,656	9,229,750	65.0%
Unrestricted surplus (deficit)	(14,844,437)	(10,703,584)	(4,140,853)	38.7%
<b>Total Net Position</b>	<b>\$ 50,627,051</b>	<b>\$ 48,119,235</b>	<b>\$ 2,507,816</b>	<b>5.2%</b>

The total governmental unrestricted deficit decreased by 3.5% compared to last year to \$10.7 million. The increase in unrestricted net position is primarily driven by the impact of a decrease in the net pension liability.

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**

**Management's Discussion and Analysis  
For the Year Ended June 30, 2019**

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

The largest portion of Columbia County's net position at \$42,051,082, representing 83% of governmentwide net position, is net investment in capital assets (e.g. infrastructure, land, buildings, machinery and equipment, reduced by related debt). Columbia County uses these capital assets to provide services to citizens. These assets are not available for future spending.

This year, the value of net investment in capital assets decreased \$1.5 million. Information on capital asset investment and debt levels can be found in the Notes to the Financial Statements beginning on page 49.

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

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

COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis  
For the Year Ended June 30, 2019

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

Long-term debt liability declined at a constant rate of \$251,911. Details on the long term debt are found in the Notes to the Financial Statements on page 54.

	Business-Type Activities		Change	% Change
	2019	2018		
<b>Assets:</b>				
Current and other assets	\$ 3,163,878	\$ 2,249,874	\$ 914,004	40.6%
Other noncurrent assets	-	338	(338)	-100.0%
Capital assets (net of depreciation)	3,806,225	3,890,411	(84,186)	-2.2%
<b>Total Assets</b>	<b>6,970,103</b>	<b>6,140,623</b>	<b>829,480</b>	<b>13.5%</b>
<b>Deferred Outflows of Resources</b>	<b>40,311</b>	<b>26,524</b>	<b>13,787</b>	<b>52.0%</b>
<b>Liabilities:</b>				
Current liabilities	436,775	421,810	14,965	3.5%
Net OPEB liability	4,049	5,236	(1,187)	-22.7%
Net pension liability	98,441	78,850	19,591	24.8%
Long-term outstanding liabilities	1,191,749	1,443,660	(251,911)	-17.4%
<b>Total Liabilities</b>	<b>1,731,014</b>	<b>1,949,556</b>	<b>(218,542)</b>	<b>-11.2%</b>
<b>Deferred Inflows of Resources</b>	<b>8,701</b>	<b>4,436</b>	<b>4,265</b>	<b>96.1%</b>
<b>Net Position:</b>				
Net investment in capital assets	2,362,566	2,167,675	194,891	9.0%
Restricted purpose: grant, contract, fund pol, ORS	5,256,465	700,000	4,556,465	650.9%
Unrestricted surplus (deficit)	(2,348,332)	1,345,480	(3,693,812)	-274.5%
<b>Total Net Position</b>	<b>\$ 5,270,699</b>	<b>\$ 4,213,155</b>	<b>\$ 1,057,544</b>	<b>25.1%</b>

See independent auditor's report.

COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis  
For the Year Ended June 30, 2019

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

**Governmental Activity** - The deficit in governmental unrestricted of \$12,496,105 is primarily due to the net pension liability (discussed previously). Total net position in governmental activities increased by \$1.5 million, or 3.3 percent, in FY19.

	Governmental Activities		Change	% Change
	2019	2018		
<b>Assets:</b>				
Current and other assets	\$ 24,832,886	\$ 20,316,198	\$ 4,516,688	22.2%
Other noncurrent assets	112,583	39,903	72,680	182.1%
Capital assets (net of depreciation)	40,158,988	41,877,281	(1,718,293)	-4.1%
<b>Total Assets</b>	<b>65,104,457</b>	<b>62,233,382</b>	<b>2,871,075</b>	<b>4.6%</b>
<b>Deferred Outflows of Resources</b>	<b>5,978,059</b>	<b>3,853,068</b>	<b>2,124,991</b>	<b>55.2%</b>
<b>Liabilities:</b>				
Current liabilities	2,238,561	2,104,987	133,574	6.3%
Net pension liability	13,727,471	10,726,549	3,000,922	28.0%
Long-term outstanding liabilities	8,477,991	8,736,059	(258,068)	-3.0%
<b>Total Liabilities</b>	<b>24,444,023</b>	<b>21,567,595</b>	<b>2,876,428</b>	<b>13.3%</b>
<b>Deferred Inflows of Resources</b>	<b>1,282,141</b>	<b>612,775</b>	<b>669,366</b>	<b>109.2%</b>
<b>Net Position:</b>				
Net investment in capital assets	39,688,516	41,393,408	(1,704,892)	-4.1%
Restricted for debt service	-	25,065	(25,065)	-100.0%
Restricted for system development	-	1,046,015	(1,046,015)	-100.0%
Restricted purpose: grant, contract, fund pol, ORS	18,163,941	13,490,656	4,673,285	34.6%
Unrestricted surplus (deficit)	(12,496,105)	(12,049,064)	(447,041)	3.7%
<b>Total Net Position</b>	<b>\$ 45,356,352</b>	<b>\$ 43,906,080</b>	<b>\$ 1,450,272</b>	<b>3.3%</b>

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

COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis  
For the Year Ended June 30, 2019

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

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

	Total Government-Wide		Total Change	Percentage
	2019	2018	Increase/ (Decrease)	Change
<b>Revenue:</b>				
Program revenues-				
Charges for services	\$ 13,627,985	\$ 13,095,388	\$ 532,597	4.1%
Operating grants and contributions	11,120,529	11,203,222	(82,693)	-0.7%
Capital grants and contributions	1,972,123	3,620,919	(1,648,796)	-45.5%
General revenues-				
Property taxes	13,283,942	13,583,851	(299,909)	-2.2%
Franchise and public service taxes	80,674	187,294	(106,620)	-56.9%
Mineral, royalties and timber revenue	2,131,010	1,315,356	815,654	62.0%
Investment earnings	454,379	247,985	206,394	83.2%
Other revenue	324,116	1,198,501	(874,385)	-73.0%
<b>Total Revenue</b>	<b>42,994,758</b>	<b>44,452,516</b>	<b>(1,457,758)</b>	<b>-3.3%</b>
<b>Expenses:</b>				
General government	11,992,914	10,955,627	1,037,287	9.5%
Roads and bridges	6,430,337	7,375,845	(945,508)	-12.8%
Public safety	14,669,414	13,469,977	1,199,437	8.9%
Health and welfare	1,459,045	997,175	461,870	46.3%
Culture and recreation	1,074,714	1,150,499	(75,785)	-6.6%
Economic development	1,766,835	1,976,470	(209,635)	-10.6%
Interest on long-term debt	583,536	655,597	(72,061)	-11.0%
Business-type activities	2,510,147	2,508,263	1,884	0.1%
<b>Total Expenses</b>	<b>40,486,942</b>	<b>39,089,453</b>	<b>1,397,489</b>	<b>3.6%</b>
<b>Revenue Over/(Under) Expenses</b>	<b>2,507,816</b>	<b>5,363,063</b>	<b>(2,855,247)</b>	<b>-53.2%</b>
<b>Change in Net Position</b>	<b>2,507,816</b>	<b>5,363,063</b>	<b>(2,855,247)</b>	<b>-53.2%</b>
Net position, beginning of period	48,119,235	42,756,172	5,363,063	12.5%
<b>Net Position, End of Period</b>	<b>\$ 50,627,051</b>	<b>\$ 48,119,235</b>	<b>\$ 2,507,816</b>	<b>5.2%</b>

See independent auditor's report.

COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis  
For the Year Ended June 30, 2019

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

Total revenues decreased by 4.1 percent - nearly \$1.7 million - while expenses increased by 3.8 percent over last year's level. This dynamic explains both the ending net position increase as well as the positive trend in the change in net position metric. The \$1.4 million increase in expenses was led by increases in general government, roads and bridges, public safety, and health and welfare, but offset by decreases in culture and recreation, economic development, and interest on long-term debt.

**Governmental Activity** - The change in net position for FY19 of \$1.5 million in governmental-wide activity net position is nearly \$6.3 million lower than last year's change in net position.

	Governmental Activities		Total Change Increase/ (Decrease)	Percentage Change
	2019	2018		
<b>Revenue:</b>				
Program revenues-				
Charges for services	\$ 10,062,505	\$ 9,743,945	\$ 318,560	3.3%
Operating grants and contributions	11,120,529	11,203,222	(82,693)	-0.7%
Capital grants and contributions	1,972,123	3,620,919	(1,648,796)	-45.5%
General revenues-				
Property taxes	13,283,942	13,583,851	(299,909)	-2.2%
Franchise and public service taxes	80,674	187,294	(106,620)	-56.9%
Mineral, royalties and timber revenue	2,131,010	1,315,356	815,654	62.0%
Investment earnings	408,093	221,952	186,141	83.9%
Other revenue	324,116	1,198,501	(874,385)	-73.0%
<b>Total Revenue</b>	<b>39,382,992</b>	<b>41,075,040</b>	<b>(1,692,048)</b>	<b>-4.1%</b>
<b>Expenses:</b>				
General government	11,992,914	10,955,627	1,037,287	9.5%
Roads and bridges	6,430,337	7,375,845	(945,508)	-12.8%
Public safety	14,669,414	13,469,977	1,199,437	8.9%
Health and welfare	1,459,045	997,175	461,870	46.3%
Culture and recreation	1,074,714	1,150,499	(75,785)	-6.6%
Economic development	1,766,835	1,976,470	(209,635)	-10.6%
Interest on long-term debt	583,536	655,597	(72,061)	-11.0%
<b>Total Expenses</b>	<b>37,976,795</b>	<b>36,581,190</b>	<b>1,395,605</b>	<b>3.8%</b>
<b>Revenue Over/(Under) Expenses</b>	<b>1,406,197</b>	<b>4,493,850</b>	<b>(3,087,653)</b>	<b>-68.7%</b>
Transfers	44,075	36,003	8,072	22.4%
<b>Change in Net Position</b>	<b>1,450,272</b>	<b>4,529,853</b>	<b>(3,079,581)</b>	<b>-68.0%</b>
Net position, beginning of period	43,906,080	39,376,227	4,529,853	11.5%
<b>Net Position, End of Period</b>	<b>\$ 45,356,352</b>	<b>\$ 43,906,080</b>	<b>\$ 1,450,272</b>	<b>3.3%</b>

See independent auditor's report.

COLUMBIA COUNTY, OREGON

Management’s Discussion and Analysis  
For the Year Ended June 30, 2019

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

Discussion of the revenue and expense implications for governmental activity due to the reporting and operational changes mentioned on the previous page is found on pages 13 - 16.

**Business Type Activity** - The change in net position for the Transfer Station, the County’s only business-type activity, was slightly higher than the previous year. At \$1,057,544, the FY19 increase in net position is larger than the FY18 number by almost \$224,334.

	Business-Type		Total Change Increase/ (Decrease)	Percentage Change
	2019	2018		
<b>Revenue:</b>				
Program revenues-				
Charges for services	\$ 3,565,480	\$ 3,351,443	\$ 214,037	6.4%
General revenues-				
Investment earnings	46,286	26,033	20,253	77.8%
<b>Total Revenue</b>	<b>3,611,766</b>	<b>3,377,476</b>	<b>234,290</b>	<b>6.9%</b>
<b>Expenses:</b>				
Business-type activity	2,510,147	2,508,263	1,884	0.1%
<b>Total Expenses</b>	<b>2,510,147</b>	<b>2,508,263</b>	<b>1,884</b>	<b>0.1%</b>
<b>Revenue Over/(Under) Expenses</b>	<b>1,101,619</b>	<b>869,213</b>	<b>232,406</b>	<b>26.7%</b>
Transfers	(44,075)	(36,003)	(8,072)	22.4%
<b>Change in Net Position</b>	<b>1,057,544</b>	<b>833,210</b>	<b>224,334</b>	<b>26.9%</b>
Net position, beginning of period	4,213,155	3,379,945	833,210	24.7%
<b>Net Position, End of Period</b>	<b>\$ 5,270,699</b>	<b>\$ 4,213,155</b>	<b>\$ 1,057,544</b>	<b>25.1%</b>

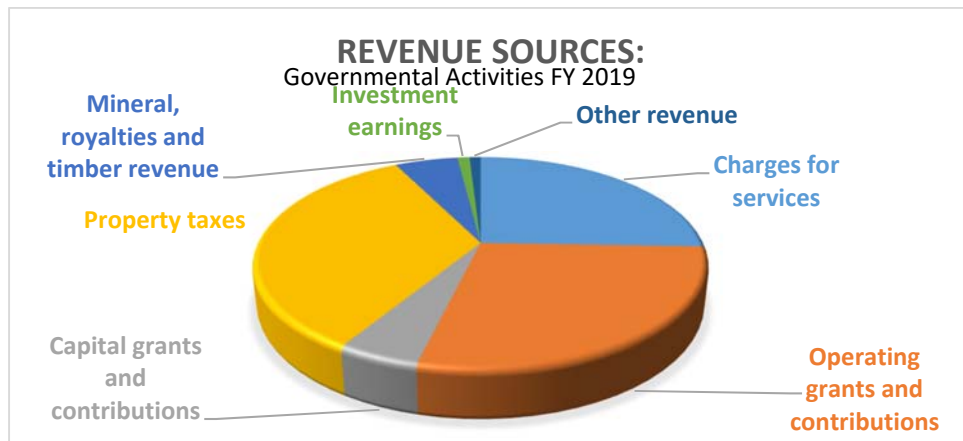
Increased revenues are due to growth in disposals and are an indication of the generalized economic recovery that is being felt now in our more rural section of the greater Portland metro area. The increase in expense is related to the additional disposals that must be processed.

**COLUMBIA COUNTY, OREGON**

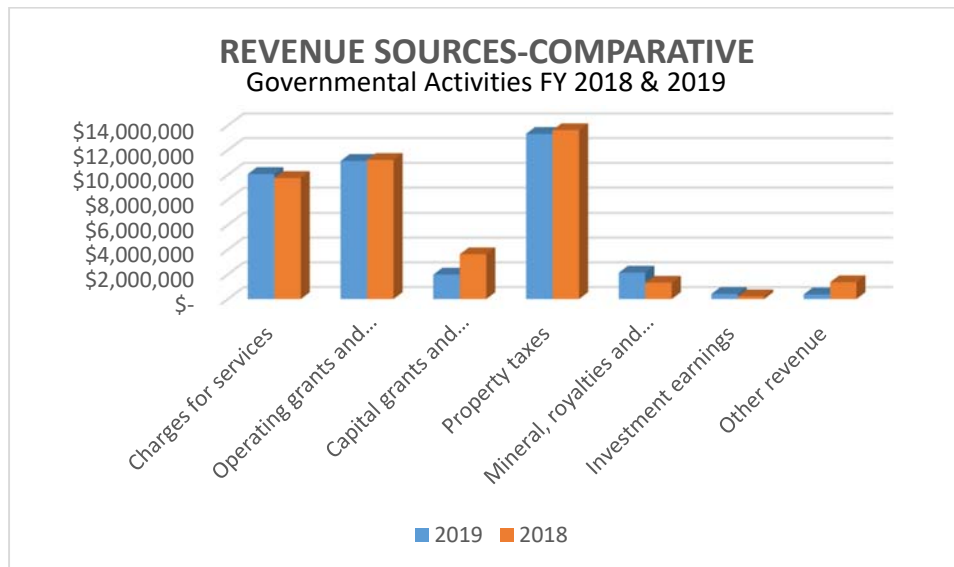
**Management’s Discussion and Analysis  
For the Year Ended June 30, 2019**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

**FY19 Revenue** - Relative to last fiscal year, revenue decreased for the government-wide entity by 3.3% to \$42,994,758 (\$1,457,758 less than FY18). Governmental activity revenue decreased by \$1,692,048 and business-type revenue was up \$234,290. The pie graph focuses on the governmental activities portion of the Statement of Activities by revenue source.



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



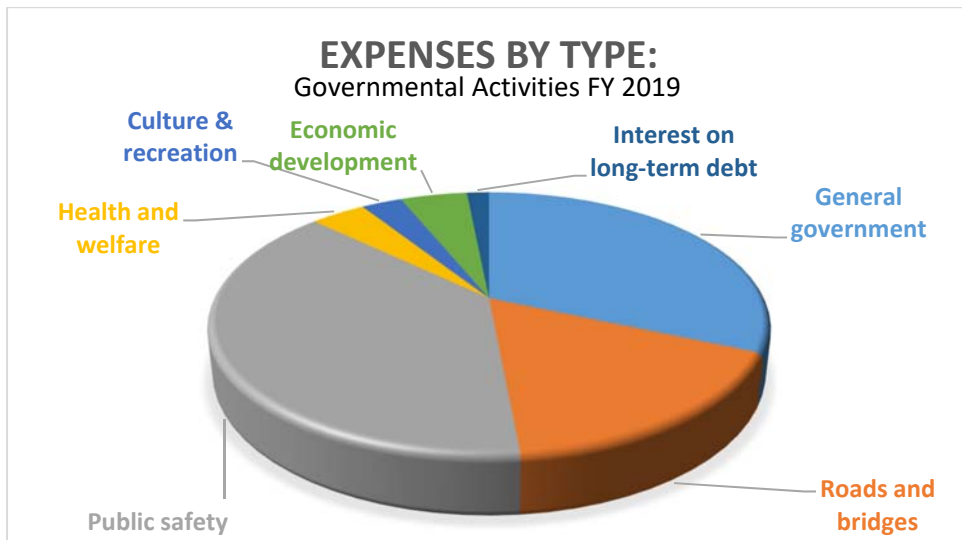
See independent auditor’s report.

COLUMBIA COUNTY, OREGON

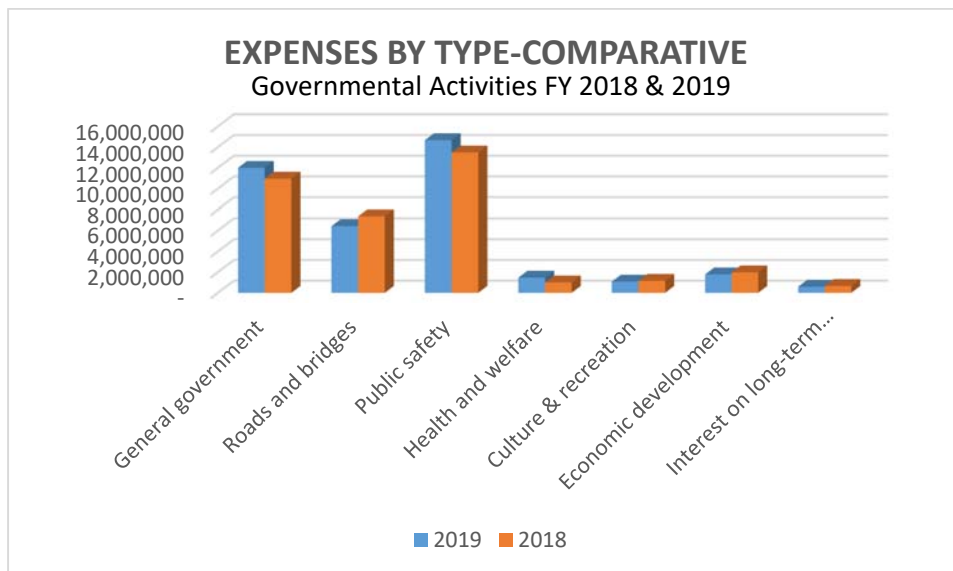
Management’s Discussion and Analysis  
For the Year Ended June 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

**FY19 Expenses** - The chart below graphs the County’s expenses by public services activities. Only governmental activities are considered. Four activities experienced increases relative to the prior year, and the remaining three saw decreases in expenditure levels. Interest on long-term debt declined due to amortization tables that have lower interest rate components over time and the lack of new debt issued in the year.



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



See independent auditor’s report.

## COLUMBIA COUNTY, OREGON

### Management's Discussion and Analysis For the Year Ended June 30, 2019

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#### FUND FINANCIAL ANALYSIS

**Fund Balance Change and Make Up** - County major funds in FY19 include the General Fund, Road Fund, Jail Operations Fund, and Community Corrections Fund (the funds with the largest expenditure totals for the year). Information on these funds can be found in the Fund Financial statements as well as in their individual Major Funds statements in the Financial Section of the Comprehensive Annual Financial Report (CAFR). The make-up of the major funds frequently changes in Columbia County due predominantly to federal grants for nonrecurring projects such as investments in capital assets or recovery from federally declared disasters. This year one additional major fund was identified as compared to FY18. The four FY19 major funds experienced increases in ending fund balance.

The Community Corrections Fund total fund balance increased by \$398 thousand. This increase is partially due to increased revenues over budgeted amounts and also \$1.7 million less in actual expenditures.

The Road Fund's total fund balance increased by \$411 thousand. The increase was partially due to increases in the state motor vehicle apportionment. Expenditures also increased due to additional capital outlay and other costs associated with constructing and maintaining the County's roads and bridges.

The Jail Operations Fund balance increased by \$287 thousand. Even though the revenues trailed expenditures during the fiscal year, other financing sources (predominantly transfers in from other funds) more than made up this current year deficit.

The General Fund's fund balance increased by \$278 thousand, driven by a current year revenue over expense deficit.

#### BUDGETARY HIGHLIGHTS

The General Fund is the chief operating fund of the County. At the end of the current fiscal year unassigned fund balance in the General Fund was \$3,733,801 as compared with \$3,026,587 at the end of FY18. The unassigned balance is 23% higher than the prior year but it continues to exceed the two month operating expense policy for unrestricted ending fund balance based on FY19 actual Personnel plus Materials and Services expenditures. Meeting the County's ending fund balance mark was achieved through the continuing efforts to (1) contain costs due to upward pressure on payroll expense largely due to retirement and health insurance outlays that exceed the inflation rate as well as (2) manage continuing unrestricted revenue uncertainty in future years.

Supplemental budgets were enacted during FY19 to create several new internal service funds to allow for better program management, reallocating reserves originally kept in the General Fund and interfund transfers between Public Health and Land Development Services.

**COLUMBIA COUNTY, OREGON**

**Management’s Discussion and Analysis  
For the Year Ended June 30, 2019**

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets** - Columbia County’s FY19 investment in capital assets government-wide amounts to \$43,965,213 (net of accumulated depreciation). Net capital assets decreased by 3.9% for the County relative the prior fiscal year. This investment in capital assets includes land, buildings, infrastructure, machinery and equipment. The decrease reflects investments in infrastructure, vehicles and equipment.

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land and land improvements	\$ 5,996,632	\$ 5,996,632	\$ 637,483	\$ 637,483	\$ 6,634,115	\$ 6,634,115
Construction in progress	61,932	408,202	-	-	61,932	408,202
Buildings	14,843,664	14,466,469	3,109,621	3,229,470	17,953,285	17,695,939
Infrastructure	16,838,833	18,431,032	-	-	16,838,833	18,431,032
Furniture and equipment	2,417,927	2,574,946	59,121	23,458	2,477,048	2,598,404
	<b>\$ 40,158,988</b>	<b>\$ 41,877,281</b>	<b>\$ 3,806,225</b>	<b>\$ 3,890,411</b>	<b>\$ 43,965,213</b>	<b>\$ 45,767,692</b>

Among the additions and improvements to County infrastructure which took place in FY19 are the following:

- Improvements to the Diblee Point (parks and recreation)
- Vehicles for Sheriff’s patrol office, the Jail, Transit and the Roads department
- Security updates for the Jail
- Purchase of mail screener for the Jail
- Annual technology investments in Assessor’s system and county-wide IT assets
- Construction completion in a new Transit bus station in Rainier

The capital equipment purchase addition started in FY2017-2018 was completed for business-type activity in FY2018-2019.

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

See independent auditor’s report.

**COLUMBIA COUNTY, OREGON**

**Management's Discussion and Analysis  
For the Year Ended June 30, 2019**

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**CAPITAL ASSET AND DEBT ADMINISTRATION (Continued)**

**Long-Term Debt** - At the end of the current fiscal year, Columbia County had total long-term debt outstanding of \$24,333,681 while in the prior year the balance was \$21,797,571, an increase of 11.6%. No new debt in the form of bonds or loans was incurred in FY19.

	<u>2019</u>	<u>2018</u>	<u>Total Change</u>	<u>Percentage Change</u>
Limited Tax Bond - PERS UAL Bond	\$ 6,407,625	\$ 6,669,870	\$ (262,245)	-3.9%
Road improvement loan - Rainer	156,015	174,586	(18,571)	-10.6%
Long-term notes - OECDD business-type activity	1,443,659	1,723,074	(279,415)	-16.2%
Note - City of St. Helens, transitional housing	44,674	49,896	(5,222)	-10.5%
Note - Energy efficient courthouse	164,575	242,371	(77,796)	-32.1%
Compensated absences	1,561,823	1,451,784	110,039	7.6%
Net OPEB obligation	624,190	623,668	522	0.1%
Net pension liability	13,825,912	10,805,399	3,020,513	28.0%
Leases payable	105,208	56,923	48,285	84.8%
	<u>\$ 24,333,681</u>	<u>\$ 21,797,571</u>	<u>\$ 2,536,110</u>	<u>11.6%</u>

Further information on the County's long-term debt is found in the Notes to the Financial Statements on pages 51 - 54 .

**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 FY20 and beyond. Now that it is clearer that the federal timber revenues will not be coming back in a significant way, the County will undergo a strategic planning process that looks at recurring revenue trends, service mandates and Board funding priorities to assure a more stable budget process moving forward for the County.

The most significant positive for the future is the November 2016 renewal by county voters of the Jail Operations levy for four years. The new funding commitment will provide stable revenues and service delivery at the jail until FY21.

One of the bigger challenges facing the County will be its CC Rider Transportation Fund. The Fund has had to borrow money from the General Fund for a number of years to continue to operate, and expenditures continue to increase at a significantly faster rate than revenues. Cuts to services will likely be needed in order to keep any parts of the bus system operating.

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**

**Management's Discussion and Analysis  
For the Year Ended June 30, 2019**

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

Looking beyond the FY20 budget year, staff costs will grow with the Oregon Public Employees Retirement System (OPERS) as a significant personnel cost driver. OPERS has an unfunded liability that translates into a retirement rate environment for the FY21/FY22 and FY23/FY24 rate cycles that will be challenging to manage.

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

**REQUESTS FOR INFORMATION**

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

**COLUMBIA COUNTY, OREGON**

**Statement of Net Position  
June 30, 2019**

	Governmental Activities	Business-Type Activities	Total
<b>Assets:</b>			
Current assets-			
Cash and cash equivalents	\$ 21,658,047	\$ 2,811,288	\$ 24,469,335
Receivables:			
Accounts receivable	229,558	351,773	581,331
Property taxes receivable	790,608	-	790,608
Due from other governments	1,778,070	-	1,778,070
Prepays	259,603	817	260,420
Inventories	117,000	-	117,000
<b>Total current assets</b>	<b>24,832,886</b>	<b>3,163,878</b>	<b>27,996,764</b>
Noncurrent assets-			
Net OPEB asset	112,583	-	112,583
Capital assets:			
Nondepreciable	6,058,564	637,483	6,696,047
Depreciable, net	34,100,424	3,168,742	37,269,166
<b>Total noncurrent assets</b>	<b>40,271,571</b>	<b>3,806,225</b>	<b>44,077,796</b>
<b>Total Assets</b>	<b>65,104,457</b>	<b>6,970,103</b>	<b>72,074,560</b>
<b>Deferred Outflows of Resources:</b>			
Net OPEB related deferred outflows	129,244	844	130,088
Net pension related deferred outflows	5,848,815	39,467	5,888,282
<b>Total Deferred Outflows of Resources</b>	<b>5,978,059</b>	<b>40,311</b>	<b>6,018,370</b>
<b>Liabilities:</b>			
Current liabilities-			
Accounts payable and payroll liabilities	1,553,941	143,011	1,696,952
Interest payable	39,000	41,854	80,854
Deposits	63,550	-	63,550
Current portion of accrued compensated absences	130,122	-	130,122
Current portion of capital leases	29,434	-	29,434
Current portion of long-term obligations	422,514	251,910	674,424
<b>Total current liabilities</b>	<b>2,238,561</b>	<b>436,775</b>	<b>2,675,336</b>
Noncurrent liabilities-			
Accrued compensated absences	1,431,701	-	1,431,701
Net OPEB liability	620,141	4,049	624,190
Noncurrent portion of capital leases	75,774	-	75,774
Noncurrent portion of long-term obligations	6,350,375	1,191,749	7,542,124
Proportionate share of net pension liability	13,727,471	98,441	13,825,912
<b>Total noncurrent liabilities</b>	<b>22,205,462</b>	<b>1,294,239</b>	<b>23,499,701</b>
<b>Total Liabilities</b>	<b>24,444,023</b>	<b>1,731,014</b>	<b>26,175,037</b>
<b>Deferred Inflows of Resources:</b>			
Net pension related deferred inflows	1,088,770	7,438	1,096,208
Net OPEB related deferred inflows	193,371	1,263	194,634
<b>Total Deferred Inflows of Resources</b>	<b>1,282,141</b>	<b>8,701</b>	<b>1,290,842</b>
<b>Net Position:</b>			
Net investment in capital assets	39,688,516	2,362,566	42,051,082
Restricted special purposes: grants, contract, fund policy and ORS	18,163,941	5,256,465	23,420,406
Unrestricted	(12,496,105)	(2,348,332)	(14,844,437)
<b>Total Net Position</b>	<b>\$ 45,356,352</b>	<b>\$ 5,270,699</b>	<b>\$ 50,627,051</b>

See accompanying notes.

COLUMBIA COUNTY, OREGON

Statement of Activities  
For the Year Ended June 30, 2019

Functions/Programs	Expenses	Program Revenues			Net Revenue (Expenses) and Changes Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
<b>Governmental Activities:</b>							
General government	\$ 11,992,914	\$ 3,426,137	\$ 879,519	\$ -	\$ (7,687,258)	\$ -	\$ (7,687,258)
Roads and bridges	6,430,337	555,216	4,749,695	1,549,869	424,443	-	424,443
Public safety	14,669,414	4,619,892	3,360,875	9,790	(6,678,857)	-	(6,678,857)
Health and welfare	1,459,045	181,819	929,290	-	(347,936)	-	(347,936)
Culture and recreation	1,074,714	801,044	71,897	16,325	(185,448)	-	(185,448)
Economic development	1,766,835	478,397	1,129,253	396,139	236,954	-	236,954
Interest on long-term debt	583,536	-	-	-	(583,536)	-	(583,536)
<b>Total Governmental Activities</b>	<b>37,976,795</b>	<b>10,062,505</b>	<b>11,120,529</b>	<b>1,972,123</b>	<b>(14,821,638)</b>	<b>-</b>	<b>(14,821,638)</b>
<b>Business-Type Activities:</b>			5,246,168				
Transfer station	2,510,147	3,565,480	-	-	-	1,055,333	1,055,333
<b>Total Business-Type Activities</b>	<b>2,510,147</b>	<b>3,565,480</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,055,333</b>	<b>1,055,333</b>
<b>Total Primary Government</b>	<b>\$ 40,486,942</b>	<b>\$ 13,627,985</b>	<b>\$ 11,120,529</b>	<b>\$ 1,972,123</b>	<b>\$ (14,821,638)</b>	<b>\$ 1,055,333</b>	<b>\$ (13,766,305)</b>
<b>General Revenues:</b>							
Property taxes					\$ 13,283,942	\$ -	\$ 13,283,942
Payments in lieu of taxes					30,339	-	30,339
Franchise fees					50,335	-	50,335
Mineral royalties and timber					2,131,010	-	2,131,010
Interest and investment earnings					408,093	46,286	454,379
Special payments					20,200	-	20,200
Miscellaneous income					303,916	-	303,916
<b>Total General Revenues</b>					<b>16,227,835</b>	<b>46,286</b>	<b>16,274,121</b>
Transfers					44,075	(44,075)	-
<b>Change in Net Position</b>					<b>1,450,272</b>	<b>1,057,544</b>	<b>2,507,816</b>
Net position, beginning of year					43,906,080	4,213,155	48,119,235
<b>Net Position, End of Year</b>					<b>\$ 45,356,352</b>	<b>\$ 5,270,699</b>	<b>\$ 50,627,051</b>

See accompanying notes.

**COLUMBIA COUNTY, OREGON**

**Balance Sheet - Governmental Funds  
June 30, 2019**

	General Fund	Jail Operations Fund	Road Fund	Community Corrections Fund	Other Governmental	Total
<b>Assets:</b>						
Cash and cash equivalents	\$ 4,168,085	\$ 3,285,579	\$ 1,668,657	\$ 2,196,752	\$ 9,867,646	\$ 21,186,719
Receivables-						
Accounts receivable	19,756	-	66,219	750	142,833	229,558
Property taxes receivable	436,687	163,771	-	-	190,150	790,608
Due from other governments	442,267	233,930	814,304	847	286,722	1,778,070
Prepaid	172,429	48,059	3,478	3,216	32,421	259,603
Inventories	-	-	117,000	-	-	117,000
<b>Total Assets</b>	<b>\$ 5,239,224</b>	<b>\$ 3,731,339</b>	<b>\$ 2,669,658</b>	<b>\$ 2,201,565</b>	<b>\$ 10,519,772</b>	<b>\$ 24,361,558</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances:</b>						
Liabilities-						
Accounts payable	\$ 627,117	\$ 126,009	\$ 462,206	\$ 13,774	\$ 178,655	1,407,761
Other liabilities	135,504	-	-	-	-	135,504
Deposits and bail	36,000	-	25,000	-	2,550	63,550
Total liabilities	798,621	126,009	487,206	13,774	181,205	1,606,815
Deferred inflows of resources-						
Unavailable revenue - property taxes	325,025	123,849	-	-	149,185	598,059
Total deferred inflows of recourses	325,025	123,849	-	-	149,185	598,059
Fund balances-						
Nonspendable	172,429	48,059	120,478	3,216	32,421	376,603
Restricted	42,729	3,278,422	2,061,974	2,184,575	8,986,706	16,554,406
Committed	-	-	-	-	49,869	49,869
Assigned	166,619	155,000	-	-	1,238,047	1,559,666
Unassigned	3,733,801	-	-	-	(117,661)	3,616,140
Total fund balances	4,115,578	3,481,481	2,182,452	2,187,791	10,189,382	22,156,684
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 5,239,224</b>	<b>\$ 3,731,339</b>	<b>\$ 2,669,658</b>	<b>\$ 2,201,565</b>	<b>\$ 10,519,772</b>	<b>\$ 24,361,558</b>

See accompanying notes.

**COLUMBIA COUNTY, OREGON**

**Reconciliation of Balance Sheet of Governmental Fund to Statement of Net Position  
June 30, 2019**

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

Fund Balances-Governmental Funds		\$ 22,156,684
Deferred inflows and outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.		
Deferred inflows	(1,088,770)	
Deferred outflows	5,848,815	
Net pension related deferrals		4,760,045
Deferred inflows and outflows of resources related to the other post employment benefits include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.		
Deferred outflows	129,244	
Deferred inflows	(193,371)	
Net OPEB related deferrals		(64,127)
The net pension asset (liability) is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.		
Pension liability		(13,727,471)
The cost of capital assets (land, buildings, improvements, machinery and equipment, infrastructure, and construction in progress) is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the net position includes those capital assets among the assets of the County as a whole.		
Governmental capital assets	291,959,398	
Less accumulated depreciation	(251,800,410)	
		40,158,988
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position.		
Accrued compensated absences	(1,561,823)	
Interest payable	(39,000)	
Bonds payable	(6,407,625)	
Leases payable	(105,208)	
Notes payable	(365,264)	
		(8,478,920)
The net OPEB liability is not reported as a liability in the governmental funds.		(507,558)
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.		460,652
Deferred revenue represents amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds.		598,059
		<u>\$ 45,356,352</u>

See accompanying notes.

**COLUMBIA COUNTY, OREGON**

**Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds  
For the Year Ended June 30, 2019**

	General Fund	Jail Operations Fund	Road Fund	Community Corrections Fund	Other Governmental	Total
<b>Revenues:</b>						
Property tax collected by County	\$ 7,217,325	\$ 2,990,758	\$ -	\$ -	\$ 3,482,934	\$ 13,691,017
Public services tax collected by State	457,067	-	-	-	221,232	678,299
Intergovernmental grants	3,229,322	2,469,605	6,299,564	2,451,945	3,500,009	17,950,445
Special payment from component units	20,200	-	-	-	-	20,200
Licenses and permits	108,992	-	60,692	-	504,607	674,291
Charges for services	2,037,062	25,342	86,991	5,669	317,280	2,472,344
Fines, fees and forfeitures	404,210	-	1,933	174,988	1,374,597	1,955,728
Franchise fees	50,335	-	-	-	-	50,335
Interest on investments	103,588	64,044	20,241	47,792	172,428	408,093
Mineral royalties and timber revenue	372,861	151,207	500,668	-	431,983	1,456,719
Payments in lieu of taxes	30,339	-	-	-	-	30,339
Miscellaneous	120,471	-	-	-	183,445	303,916
<b>Total Revenues</b>	<b>14,151,772</b>	<b>5,700,956</b>	<b>6,970,089</b>	<b>2,680,394</b>	<b>10,188,515</b>	<b>39,691,726</b>
<b>Expenditures:</b>						
Current-						
General government	6,424,544	-	-	-	2,738,864	9,163,408
Roads and bridges	-	-	6,104,217	-	-	6,104,217
Public safety	5,594,182	5,778,809	-	1,723,877	116,495	13,213,363
Health and welfare	1,305,290	-	-	-	97,527	1,402,817
Culture and recreation	-	-	-	-	1,046,600	1,046,600
Economic development	-	-	-	-	1,727,476	1,727,476
Capital outlay	126,117	333,027	118,418	-	569,928	1,147,490
Debt services-						
Principal payments	363,834	-	-	-	-	363,834
Interest	579,752	-	-	6,759	-	586,511
<b>Total Expenditures</b>	<b>14,393,719</b>	<b>6,111,836</b>	<b>6,222,635</b>	<b>1,730,636</b>	<b>6,296,890</b>	<b>34,755,716</b>
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>(241,947)</b>	<b>(410,880)</b>	<b>747,454</b>	<b>949,758</b>	<b>3,891,625</b>	<b>4,936,010</b>
<b>Other Financing Sources (Uses):</b>						
Transfer in from business-type fund, net	44,075	-	-	-	-	44,075
Transfers in	5,369,607	1,346,370	61,297	-	1,010,630	7,787,904
Transfers out	(4,435,831)	(598,563)	(384,857)	(517,763)	(1,872,971)	(7,809,985)
Transfers out to internal service funds	(457,641)	(49,547)	(12,502)	(23,844)	(33,641)	(577,175)
<b>Total Other Financing Sources</b>	<b>520,210</b>	<b>698,260</b>	<b>(336,062)</b>	<b>(541,607)</b>	<b>(895,982)</b>	<b>(555,181)</b>
<b>Net Change in Fund Balances</b>	<b>278,263</b>	<b>287,380</b>	<b>411,392</b>	<b>408,151</b>	<b>2,995,643</b>	<b>4,380,829</b>
Fund balances, beginning of year	3,837,315	3,194,101	1,771,060	1,779,640	7,193,739	17,775,855
<b>Fund Balances, End of Year</b>	<b>\$ 4,115,578</b>	<b>\$ 3,481,481</b>	<b>\$ 2,182,452</b>	<b>\$ 2,187,791</b>	<b>\$ 10,189,382</b>	<b>\$ 22,156,684</b>

See accompanying notes.

**COLUMBIA COUNTY, OREGON**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of  
Governmental Funds to the Statement of Activities  
For the Year Ended June 30, 2019**

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

Net Change in Fund Balance		\$ 4,380,829
<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 depreciation exceeded capital outlays in the current period.</p>		
Capital asset additions	1,147,490	
Less current year depreciation	(2,811,135)	
Add loss on disposal of capital assets	<u>(54,648)</u>	
		(1,718,293)
<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 decreased.</p>		
		70,971
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.</p>		
Change in deferred inflows associated with property taxes		(407,075)
Change in deferred inflows/outflows associated with OPEB activities		(64,127)
<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 compensation absences	(110,039)	
Change in interest payable	2,975	
Change in bonds payable	262,245	
Change in notes payable	101,589	
Change in leases payable	<u>(48,285)</u>	
		208,485
Net income of internal service funds reported with governmental activities, net		460,652
<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>		
		<u>(1,481,170)</u>
Change in Net Position		<u><u>\$ 1,450,272</u></u>

See accompanying notes.

**COLUMBIA COUNTY, OREGON**

**General Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balance Actual and Budget - Budgetary Basis  
For the Year Ended June 30, 2019**

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Property tax collected by County	\$ 6,834,412	\$ 6,834,412	\$ 7,217,325	\$ 382,913
Public services tax collected by State	958,520	713,373	457,067	(256,306)
Intergovernmental grants	3,114,694	2,796,353	3,229,322	432,969
Special payment from component units	60,750	60,750	20,200	(40,550)
Licenses and permits	-	90,750	108,992	18,242
Charges for services	1,539,260	1,514,260	2,037,062	522,802
Fines, fees and forfeitures	1,721,509	1,630,760	404,210	(1,226,550)
Franchise fees	-	-	50,335	50,335
Interest on investments	46,608	46,608	103,588	56,980
Mineral royalties and timber revenue	425,000	425,000	372,861	(52,139)
Payments in lieu of taxes	29,000	29,000	30,339	1,339
Miscellaneous	-	-	120,471	120,471
<b>Total Revenues</b>	<b>14,729,753</b>	<b>14,141,266</b>	<b>14,151,772</b>	<b>10,506</b>
<b>Expenditures:</b>				
General government	7,872,888	7,189,701	6,550,661	639,040
Public safety	6,130,508	6,181,977	5,594,182	587,795
Health and welfare	1,374,814	1,555,470	1,305,290	250,180
Economic development	170,365	-	-	-
Debt services	948,287	944,112	943,586	526
Contingency	1,181,462	470,321	-	470,321
<b>Total Expenditures</b>	<b>17,678,324</b>	<b>16,341,581</b>	<b>14,393,719</b>	<b>1,947,862</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(2,948,571)</b>	<b>(2,200,315)</b>	<b>(241,947)</b>	<b>1,958,368</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	5,634,253	5,355,531	5,413,682	58,151
Transfers out	(4,069,383)	(4,786,678)	(4,893,472)	(106,794)
<b>Total Other Financing Sources</b>	<b>1,564,870</b>	<b>568,853</b>	<b>520,210</b>	<b>(48,643)</b>
<b>Net Change in Fund Balances</b>	<b>(1,383,701)</b>	<b>(1,631,462)</b>	<b>278,263</b>	<b>1,909,725</b>
Fund balances, beginning of year	2,883,701	3,131,462	3,837,315	705,853
<b>Fund Balances, End of Year</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 4,115,578</b>	<b>\$ 2,615,578</b>

See accompanying notes.

COLUMBIA COUNTY, OREGON

Jail Operations Fund

Statement of Revenues, Expenditures and Changes in Fund Balance Actual and Budget - Budgetary Basis  
For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Property tax collected by County	\$ 2,821,500	\$ 2,821,500	\$ 2,990,758	\$ 169,258
Intergovernmental grants	57,000	57,000	2,469,605	2,412,605
Charges for services	1,837,000	1,837,000	25,342	(1,811,658)
Fines, fees and forfeitures	5,000	5,000	-	(5,000)
Interest on investments	18,000	18,000	64,044	46,044
Mineral royalties and timber revenue	-	-	151,207	151,207
<b>Total Revenues</b>	<b>4,738,500</b>	<b>4,738,500</b>	<b>5,700,956</b>	<b>962,456</b>
<b>Expenditures:</b>				
Personal services	3,700,100	3,700,100	3,921,464	(221,364)
Materials and services	1,954,023	1,954,023	1,857,345	96,678
Debt service	60,000	60,000	-	60,000
Capital outlays	205,000	205,000	333,027	(128,027)
Contingency	1,938,965	1,938,965	-	1,938,965
<b>Total Expenditures</b>	<b>7,858,088</b>	<b>7,858,088</b>	<b>6,111,836</b>	<b>1,746,252</b>
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>(3,119,588)</b>	<b>(3,119,588)</b>	<b>(410,880)</b>	<b>2,708,708</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	1,344,565	1,344,565	1,346,370	1,805
Transfers out	(635,114)	(635,114)	(648,110)	(12,996)
<b>Total Other Financing Sources</b>	<b>709,451</b>	<b>709,451</b>	<b>698,260</b>	<b>(11,191)</b>
<b>Net Change in Fund Balances</b>	<b>(2,410,137)</b>	<b>(2,410,137)</b>	<b>287,380</b>	<b>2,697,517</b>
Fund balances, beginning of year	2,410,137	2,410,137	3,194,101	783,964
<b>Fund Balances, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,481,481</b>	<b>\$ 3,481,481</b>

See accompanying notes.

COLUMBIA COUNTY, OREGON

Road Fund

Statement of Revenues, Expenditures and Changes in Fund Balance Actual and Budget - Budgetary Basis  
For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Intergovernmental grants	\$ 9,560,522	\$ 9,560,522	\$ 6,299,564	\$ (3,260,958)
Licenses and permits	-	-	60,692	60,692
Charges for services	-	-	86,991	86,991
Fines, fees and forfeitures	390,000	390,000	1,933	(388,067)
Interest on investments	6,000	6,000	20,241	14,241
Mineral royalties and timber revenue	3,000	3,000	500,668	497,668
<b>Total Revenues</b>	<b>9,959,522</b>	<b>9,959,522</b>	<b>6,970,089</b>	<b>(2,989,433)</b>
<b>Expenditures:</b>				
Personal services	2,400,239	2,400,239	2,224,547	175,692
Materials and services	5,288,840	5,288,840	3,879,670	1,409,170
Capital outlay	2,535,000	2,535,000	118,418	2,416,582
Contingency	1,586,765	1,586,765	-	1,586,765
<b>Total Expenditures</b>	<b>11,810,844</b>	<b>11,810,844</b>	<b>6,222,635</b>	<b>5,588,209</b>
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	<b>(1,851,322)</b>	<b>(1,851,322)</b>	<b>747,454</b>	<b>2,598,776</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	540,000	540,000	61,297	(478,703)
Transfers out	(448,856)	(448,856)	(397,359)	51,497
<b>Total Other Financing Sources</b>	<b>91,144</b>	<b>91,144</b>	<b>(336,062)</b>	<b>(427,206)</b>
<b>Net Change in Fund Balances</b>	<b>(1,760,178)</b>	<b>(1,760,178)</b>	<b>411,392</b>	<b>2,171,570</b>
Fund balances, beginning of year	1,760,178	1,760,178	1,771,060	10,882
<b>Fund Balances, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,182,452</b>	<b>\$ 2,182,452</b>

See accompanying notes.

COLUMBIA COUNTY, OREGON

Community Corrections Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balance Actual and Budget - Budgetary Basis  
 For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Intergovernmental grants	\$ 2,349,599	\$ 2,349,599	\$ 2,451,945	\$ 102,346
Charges for services	95,000	95,000	5,669	(89,331)
Fines, fees and forfeitures	129,100	129,100	174,988	45,888
Interest on investments	12,000	12,000	47,792	35,792
Miscellaneous	2,000	2,000	-	(2,000)
<b>Total Revenues</b>	<b>2,587,699</b>	<b>2,587,699</b>	<b>2,680,394</b>	<b>92,695</b>
<b>Expenditures:</b>				
Personal services	1,787,914	1,787,914	1,504,999	282,915
Material and services	311,893	311,893	218,878	93,015
Debt services	6,680	6,680	6,759	(79)
Contingency	1,342,136	1,342,136	-	1,342,136
<b>Total Expenditures</b>	<b>3,448,623</b>	<b>3,448,623</b>	<b>1,730,636</b>	<b>1,717,987</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(860,924)</b>	<b>(860,924)</b>	<b>949,758</b>	<b>1,810,682</b>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(548,594)	(548,594)	(541,607)	6,987
<b>Total Other Financing Sources (Uses)</b>	<b>(548,594)</b>	<b>(548,594)</b>	<b>(541,607)</b>	<b>6,987</b>
<b>Net Change in Fund Balance</b>	<b>(1,409,518)</b>	<b>(1,409,518)</b>	<b>408,151</b>	<b>1,817,669</b>
Fund balance, beginning of year	1,409,518	1,409,518	1,779,640	370,122
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,187,791</b>	<b>\$ 2,187,791</b>

See accompanying notes.

COLUMBIA COUNTY, OREGON

Statement of Net Position - Proprietary Funds  
For the Year Ended June 30, 2019

	Business-Type Activities Enterprise Funds	Governmental Activities
	Transfer Station Fund	Internal Service Funds
<b>Assets:</b>		
Current assets-		
Cash and cash equivalents	\$ 2,811,288	\$ 471,328
Accounts receivable, net	351,773	-
Prepays	817	-
Total current assets	3,163,878	471,328
Noncurrent assets-		
Nondepreciable capital assets	637,483	-
Capital assets, net	3,168,742	-
Total noncurrent assets	3,806,225	-
<b>Total Assets</b>	<b>6,970,103</b>	<b>471,328</b>
<b>Deferred Outflows of Resources:</b>		
Net OPEB related deferred outflows	844	-
Net pension related deferred outflows	39,467	-
<b>Total Deferred Outflows of Resources</b>	<b>40,311</b>	<b>-</b>
<b>Total Assets and Deferred Outflows</b>	<b>\$ 7,010,414</b>	<b>\$ 471,328</b>
<b>Liabilities:</b>		
Current liabilities-		
Accounts payable	\$ 143,011	\$ 10,676
Interest payable	41,854	-
Current portion of long-term obligations	251,910	-
Total current liabilities	436,775	10,676
Noncurrent liabilities-		
Net OPEB obligation	4,049	-
Noncurrent portion of long term obligations	1,191,749	-
Proportionate share of net pension liability	98,441	-
Total noncurrent liabilities	1,294,239	-
<b>Total Liabilities</b>	<b>1,731,014</b>	<b>10,676</b>
<b>Deferred Inflows of Resources:</b>		
Net OPEB related deferred inflows	1,263	-
Net pension related deferred inflows	7,438	-
<b>Total Deferred Inflows of Resources</b>	<b>8,701</b>	<b>-</b>
<b>Net Position:</b>		
Net investment in capital assets	2,362,566	-
Restricted for special purposes by fund policy	5,256,465	460,652
Unrestricted	(2,348,332)	-
<b>Total Net Position</b>	<b>5,270,699</b>	<b>460,652</b>
<b>Total Liabilities, Deferred Inflows and Net Position</b>	<b>\$ 7,010,414</b>	<b>\$ 471,328</b>

See accompanying notes.

COLUMBIA COUNTY, OREGON

Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds  
June 30, 2019

	Business-Type Activities Enterprise Funds	Governmental Activities
	Transfer Station Fund	Internal Service Funds
<b>Operating Revenues:</b>		
Tipping fees	\$ 3,463,397	\$ -
Grant revenue	-	65,500
Charges for services	-	28,113
Miscellaneous	102,083	-
<b>Total Operating Revenues</b>	<b>3,565,480</b>	<b>93,613</b>
<b>Operating Expenses:</b>		
Payroll cost	124,694	-
Nonpayroll expenses	2,190,127	236,945
Depreciation	135,036	-
<b>Total Operating Expenses</b>	<b>2,449,857</b>	<b>236,945</b>
<b>Income (Loss) From Operations</b>	<b>1,115,623</b>	<b>(143,332)</b>
<b>Nonoperating Revenues (Expenses):</b>		
Interest income	46,286	4,728
Interest expense	(60,290)	-
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(14,004)</b>	<b>4,728</b>
<b>Transfers:</b>		
Transfer in	1,409	599,256
Transfer out	(45,484)	-
<b>Total Transfers</b>	<b>(44,075)</b>	<b>599,256</b>
<b>Change in Net Position</b>	<b>1,057,544</b>	<b>460,652</b>
Net position, beginning of year	4,213,155	-
<b>Net Position, End of Year</b>	<b>\$ 5,270,699</b>	<b>\$ 460,652</b>

See accompanying notes.

COLUMBIA COUNTY, OREGON

Statement of Cash Flows - Proprietary Funds  
June 30, 2019

	Business-Type Activities Enterprise Funds	Governmental Activities
	Transfer Station Fund	Internal Service Funds
<b>Operating Activities:</b>		
Cash received from customers	\$ 3,536,303	\$ 93,613
Cash paid to suppliers and others	(2,182,377)	(226,269)
Cash paid to employees and others for salaries and benefits	(115,827)	-
Cash prepaid for expenses	(817)	-
<b>Net Cash Flows Provided (Used) by Operating Activities</b>	<b>1,237,282</b>	<b>(132,656)</b>
<b>Noncapital and Related Financing Activities:</b>		
Transfers, net	(44,075)	599,256
<b>Net Cash Flows Provided (Used) by Noncapital and Related Financing Activities</b>	<b>(44,075)</b>	<b>599,256</b>
<b>Capital and Related Financing Activities:</b>		
Purchase of capital assets	(50,849)	-
Loan payments	(279,415)	-
Interest expense	(25,572)	-
<b>Net Cash Flows Used by Capital and Related Financing Activities</b>	<b>(355,836)</b>	<b>-</b>
<b>Investing Activities:</b>		
Interest received	46,286	4,728
<b>Net Cash Flows From Investing Activities</b>	<b>46,286</b>	<b>4,728</b>
<b>Net Change in Cash and Cash Equivalents</b>	<b>883,657</b>	<b>471,328</b>
Cash and cash equivalents, beginning of year	1,927,278	-
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 2,810,935</b>	<b>\$ 471,328</b>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities:</b>		
Operating income (loss)	\$ 1,115,623	\$ (143,332)
Adjustments to reconcile operating income (loss) to net-		
Depreciation	135,036	-
Increase in accounts receivable	(29,178)	-
Increase in prepaids	(817)	-
Decrease in net OPEB related items	(872)	-
Increase in net pension related items	9,739	-
Increase in accounts payable	7,751	10,676
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 1,237,282</b>	<b>\$ (132,656)</b>

See accompanying notes.

COLUMBIA COUNTY, OREGON

Statement of Net Position - Fiduciary Funds  
June 30, 2019

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	<u>Agency Fund</u>
<b>Assets:</b>	
Cash and cash equivalents	\$ 1,186,004
Accounts receivable	<u>179</u>
<b>Total Assets</b>	<b><u>\$ 1,186,183</u></b>
<b>Liabilities:</b>	
Due to other governments	<u>\$ 1,186,183</u>
<b>Total Liabilities</b>	<b><u>\$ 1,186,183</u></b>

See accompanying notes.

**NOTES TO FINANCIAL STATEMENTS**

## COLUMBIA COUNTY, OREGON

### Notes to Financial Statements For the Year Ended June 30, 2019

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#### Note 1 - Summary of Significant Accounting Policies

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

The 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 generally accepted accounting principles (GAAP), these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the County's operations and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statement to emphasize it is legally separate from the government. The County has no discretely presented component units and has three blended component units described below. The blended component units are reported as special revenue funds.

**Blended Component Units** - The component units listed below provide services to County residents that live within the boundaries of each district. These distinct districts are reported as blended component units because the County's Board of Commissioners acts as the districts' governing body, approving budgets and setting rates.

Meadowview Service District - The District provides street lighting for the Meadowview District.

Columbia County 4-H and 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.

Columbia County Development Agency - The Agency was formed to plan, direct, and manage the Port Westward Urban Renewal 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.

#### Government-Wide and Fund Financial Statements -

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.

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

**COLUMBIA COUNTY, OREGON**

**Notes to Financial Statements  
For the Year Ended June 30, 2019**

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**Note 1 - Continued**

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

**Governmental Funds -**

The County reports the following major governmental funds:

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

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

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

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

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

Additionally, there are the following non-major funds:

Special Revenue Funds -

Fair Board Fund - This fund was established as a requirement of ORS 565.325. This fund receives monies from state lottery, rentals and concessions. Admission fees from the County fair augment these revenues. The Fair Board is charged with the responsibility to maintain, repair and preserve the County fair grounds and buildings and support agriculture oriented programs such as the 4-H and hold one annual county fair.

## COLUMBIA COUNTY, OREGON

### Notes to Financial Statements For the Year Ended June 30, 2019

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#### Note 1 - Continued

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

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

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

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

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

Public Works Capital Fund - This fund was updated in FY16. As before, it provides for the operations and capital improvements needs of the County's bike paths with revenue that consists primarily from one percent of the County's state gasoline tax. It now also includes the System Development Charge (SDC) revenue stream that is restricted for capital upgrades for county roads and parks in the corresponding districts within the jurisdiction.

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

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

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

**COLUMBIA COUNTY, OREGON**

**Notes to Financial Statements  
For the Year Ended June 30, 2019**

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**Note 1 - Continued**

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

PERS Reserve Fund - This fund was established in fiscal year 2014-15 to collect the internal payroll contributions to a PERS Reserve fund. An internal rate of 4.4% percent of PERS-eligible employees began being imposed in FY2013-14. This rate is the amount the County's PERS rate was reduced by the Oregon legislature starting in July 2013. The first year of collection the funds were held in each participating fund. The Board opted to create the reserve fund in the second year to add transparency in the financial statements. Funds collected, which have varied between the original 4.4% to 0% in any given fiscal year, will be used to address PERS rate increases in future.

Additionally, a budgetary comparison schedule is presented for the following blended component units, which are considered to be 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 (the 4-H District) was formed in May of 1988 under provisions of the ORS 451 and provides agricultural education and other services to County residents. This fund serves to collect the revenue for the 4-H District and to distribute the revenue to and for the administration of the 4-H District, which is supervised by the Oregon State University Agricultural Division. The Board of Commissioners is the governing body of this special district.

Columbia County Development Agency Fund (CCDA) - CCDA was established to account for the revenues and expenditures of the Urban Renewal District. CCDA receives its revenues from tax increments, interest, loan proceeds, and royalties. The Board of Commissioners is the governing body of this special district.

## COLUMBIA COUNTY, OREGON

### Notes to Financial Statements For the Year Ended June 30, 2019

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#### Note 1 - Continued

**Proprietary Funds** - These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The proprietary fund measurement focus is on the flow of economic resources. Operating revenues include tipping fees and other revenues. Operating expenses include personnel services, operation and maintenance, as well as depreciation. All revenues and expenses, including capital contributions and transfers, not meeting these definitions are reported as nonoperating revenues and expenses. 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 County reports the following major proprietary fund:

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** - The County maintains two internal service funds; the Risk Management Fund and the Support Major Projects Fund. The purpose of these funds is 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.

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

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

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

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

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

## COLUMBIA COUNTY, OREGON

### Notes to Financial Statements For the Year Ended June 30, 2019

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#### Note 1 - Continued

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

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

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

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

Proprietary funds distinguish operating revenues and expenses from nonoperating 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 nonoperating revenues and expenses.

Agency funds are unlike all other fund types, reporting only assets and liabilities; therefore, agency funds do not have a measurement focus. The agency funds utilize the accrual basis of accounting to recognize receivables and payables.

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

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

**COLUMBIA COUNTY, OREGON**

**Notes to Financial Statements  
For the Year Ended June 30, 2019**

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**Note 1 - Continued**

**Supply Inventories and Prepaids** - Inventories are valued at cost using first-in/first-out (FIFO) method, with the exception of the Roads Fund, which uses the specific identification method. Since the consumption method is used, costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased. Prepaid services are accounted for in the same manner.

**Capital Assets and Depreciation** - Capital assets include property, plant, equipment, and infrastructure assets (e.g. roads, quarries, etc.). Capital assets are reported in the government-wide financial statements. In the governmental funds statements, capital assets are charged to expenditures as purchased. Capital assets are recorded at historical cost, or estimated historical cost if actual cost is not available.

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:

Building and improvements	7 - 50 years
Infrastructure	20 - 40 years
Equipment	5 - 10 years

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/Inflows of Resources** - In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net positions that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has two balances that qualify as a deferred outflows: contributions after OPEB measurement date and contributions after the pension measurement date.

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

## COLUMBIA COUNTY, OREGON

### Notes to Financial Statements For the Year Ended June 30, 2019

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#### Note 1 - Continued

**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 the County's component units are budgeted as special payments and on the financial statements are treated as a transfer as they are offsetting payments.

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

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

**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 nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that is estimated will be taken as "terminal leave" prior to retirement.

Funds used to liquidate accrued compensated absences included the General Fund, Jail Operations Fund, Road Fund, County Park Fund, Community Corrections Fund, Corner Preservation Fund, Inmate Benefit Fund, 4H Extension Service Fund, CC Rider Fund, Building Services Fund, and Transfer Station Fund.

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

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

**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 Financial Statements  
For the Year Ended June 30, 2019**

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**Note 1 - Continued**

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

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

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

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

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

**Fund Balance** - The County classifies governmental fund balance as follows:

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

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

## COLUMBIA COUNTY, OREGON

### Notes to Financial Statements For the Year Ended June 30, 2019

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#### Note 1 - Continued

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.

#### Note 2 - Stewardship, Compliance and Accountability

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

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

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

The County adopted resolutions for appropriation transfers which adjusted the fiscal year 2018 - 2019 original budget.

Expenditures of the various funds were within authorized appropriations with the following exceptions: Jail Operations Fund, personal services category \$221,364, capital outlays category \$128,027 and transfers out category \$12,996; Community Corrections Fund, debt services \$79; County Park Fund, materials and services category \$129,223; Fair Board Fund, material and services category \$7,895 and transfers out category \$1,034; Transfer Station Fund, debt service \$16,044; Corner Preservation Fund, transfers out category \$679; Law Library Fund, materials and services category \$5,738 and transfers out category \$130; Economic Development Fund, materials and services \$40,500 and transfers out category \$24,233; CC Rider Transportation Fund, transfers out category \$2,797; Building Services Fund, materials and services category \$2,214; 4-H Extension Services District, materials and services \$91,838; Meadowview Service District, transfers out category \$750; Columbia County Development Agency, materials and services category \$4,485.

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

COLUMBIA COUNTY, OREGON

Notes to Financial Statements  
For the Year Ended June 30, 2019

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**Note 3 - Cash and Cash Equivalents**

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

Deposits with financial institutions:

Cash on hand	\$ 24,471
Deposits with financial institutions	3,373,997
Investments	<u>22,256,871</u>
<b>Total Cash and Cash Investments</b>	<b><u>\$ 25,655,339</u></b>
Government-wide financial statements	\$ 24,469,335
Fiduciary funds financial statements	<u>1,186,004</u>
<b>Total Cash and Cash Investments</b>	<b><u>\$ 25,655,339</u></b>

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

**Credit Risk** - In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. Bank deposits at June 30, 2019 were \$3,587,834, of which only \$250,000 are covered by FDIC as they are in government agency, no interest-bearing accounts; however, state law requires depository banks to collateralize local government deposits 100%. The rest were held at an approved depository as identified by Oregon State Treasury within the depository limits established.

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

**Level 1** - Unadjustable price quotations in active market/exchanges for identical assets or liabilities that each Fund has the ability to access.

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

**COLUMBIA COUNTY, OREGON**

**Notes to Financial Statements  
For the Year Ended June 30, 2019**

**Note 3 - Continued**

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

**Investments** - State statutes authorize investment primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers among others. Investments are valued at fair value as required by GASB 31 & 72.

As of June 30, 2019, the following investments and maturities are reported at fair value:

Investment Type	Fair Value	Investment Maturities	
		1 Year or Less	1 Year or More
US Agencies	\$ 1,993,024	\$ -	\$ 1,993,024
US Treasuries	996,797	-	996,797
US Obligations	5,080,110	-	5,080,110
	<b>\$ 8,069,931</b>	<b>\$ -</b>	<b>\$ 8,069,931</b>

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2019. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. The County measures these investments at book value since it approximates fair value and does not meet criteria established by GASB 79 to report at amortized cost. The pool is comprised of a variety of investments. At June 30, 2019, the fair value of the County's position in the pool is the same as the value of pool shares, which approximates cost. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized.

The County's holdings in United States Government Agency securities, treasuries, corporate bonds and municipal bonds with maturities greater than one-year since purchase date had a net unrealized fair value loss of \$73,279 under cost as of June 30, 2019. Because this loss is immaterial, the schedule of investments valued at fair value differs from the value of investment funds listed in the schedule of deposits at institutions as well as the cash and cash equivalents amount noted in the Statement of Net Position by this amount.

**Interest Rate Risk** - The County's investment policy limits the maximum weighted average maturity of investments to two years, with a minimum of 10% of the investment portfolio maturing under 30 days and 25% maturing in under one year. The County has a maximum maturity of five years. As of June 30, 2019, the County's average maturity of investments was 0.57 years.

## COLUMBIA COUNTY, OREGON

### Notes to Financial Statements For the Year Ended June 30, 2019

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#### Note 3 - Continued

**Custodial Credit Risk** - Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the value of the investment will not be able to be recovered by collateral securities that are in the possession of an outside party.

The LGIP is administered by the Oregon State Treasury with the advice of other state agencies and is not rated or registered with the U.S. Securities and Exchange Commission. The LGIP is an open-ended no-load diversified portfolio offered to any agency, political subdivision, or public corporation of the state that by law is made the custodian of, or has control of any public funds. The LGIP is commingled with the State's short-term funds. In seeking to best serve local governments of Oregon, the Oregon Legislature established the Oregon Short Term Fund Board. The purpose of the Board is to advise the Oregon State Treasury in the management and investment of the LGIP.

The Board has established portfolio diversification percentages based on the types and maturities of investments. The LGIP must manage and invest its funds as a prudent investor would, exercising reasonable care, skill and caution. Professional standards indicate that the investments in external investment pools are not subject to custodial risk because they are not evidenced by securities that exist in physical or book entry form. Nevertheless, management does not believe that there is any substantial custodial risk related to investments in the LGIP. A copy of the State's Comprehensive Annual Financial Report may be obtained at: <http://www.oregon.gov/DAS/CFO/SARS/Pages/index.aspx>.

The County's investment policy requires that the custodial agent for the County's Fixed Income investments provide confirmation evidence for all securities transactions and make a copy of its Statement on Standards for Attestation Engagements (SSAE) No. 16 available.

**Credit Risk** - The County's investment policy has restrictive limits on investments in commercial paper and are required to have a A1+ credit rating or better by Standards and Poors, or P1 by Moody's at the time of purchase, more restrictive than what is allowed by State Law. As of June 30, 2019, the County did not hold any commercial paper. State and local government securities are required by the County's investment policy to have an AA- credit rating or better by Standard and Poors, or Aa3 by Moody's at the time of purchase. As of June 30, 2019 the County did not hold any municipal obligations. The County may also invest in Corporate Bonds which hold an AA- credit rating or better by Standard and Poors, or Aa3 by Moody's at the time of purchase. As of June 30, 2019, the County owned no corporate bonds.

The County's investment policy also limits credit risk by restricting the amount invested in any class of security. The maximum percentage amount of the total investment portfolio that can be invested in US treasuries is 100%; US government agency primary securities 100%; LGIP 100% (subject to the ORS imposed maximum dollar amount); corporate bonds and bank time deposits/savings accounts are limited to 25%. State of Oregon and local government securities and certificates of deposit are limited to 20%. US government agency secondary securities, bankers acceptance and commercial paper are limited to 10% of the total portfolio.

**Concentration of Credit Risk** - The County's investment policy limits the amount that may be invested with any one issuer or institution. Commercial paper and corporate bonds may have no more than 5% of the total portfolio from a single issuer. Certificates of deposit may have no more than 10% of the total portfolio invested with any one institution. No more than 10% of the total portfolio may be invested in one entity's state or local government security. Individual US Government agency primary securities may be no more than 35% of the total portfolio. Individual US Government agency secondary securities may be no more than 10% of the total portfolio. There is no limit on the percent of the portfolio that may be invested in US treasuries. At June 30, 2019, the County was in-compliance with all percentage restrictions.

**COLUMBIA COUNTY, OREGON**

**Notes to Financial Statements  
For the Year Ended June 30, 2019**

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**Note 3 - Continued**

With regard to funds held in the State Treasurer’s investment pool, to avoid incurring unreasonable risks inherent to over-investing in specific instruments or in individual financial institutions, the LGIP investment policy sets maximum limits on the percentage of the portfolio that can be invested in any one type of security. Amounts in the State Treasurer’s Local Government Investment Pool are not required by law to be collateralized.

**Note 4 - Property Taxes**

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

**Note 5 - Interfund Transfers**

Interfund 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 for the year ended June 30, 2019, are as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$ 5,413,682	\$ (4,893,472)
Jail Operations Fund	1,346,370	(648,110)
Road Fund	61,297	(397,359)
Community Corrections Fund	-	(541,607)
Non-Major Governmental Fund	1,010,630	(1,906,612)
Proprietary Fund	600,665	(45,484)
	<u>\$ 8,432,644</u>	<u>\$ (8,432,644)</u>

Transfers among component units are recorded as “special payments” on the transfer in side and as the relevant expenditure category on the transfer out side.

**COLUMBIA COUNTY, OREGON**

**Notes to Financial Statements  
For the Year Ended June 30, 2019**

**Note 6 - Capital Assets**

Capital asset activity for governmental activities for the year ended June 30, 2019 is as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Nondepreciable-					
Land	\$ 5,777,932	\$ -	\$ -	\$ -	\$ 5,777,932
4-H Land	218,700	-	-	-	218,700
Construction in progress	408,202	-	-	(346,270)	61,932
<b>Nondepreciable capital assets</b>	<b>6,404,834</b>	<b>-</b>	<b>-</b>	<b>(346,270)</b>	<b>6,058,564</b>
Depreciable-					
Buildings and improvement	25,538,915	589,686	-	346,270	26,474,871
4-H buildings and improvement	362,882	-	-	-	362,882
4-H equipment	8,663	10,614	-	-	19,277
Infrastructure	247,339,233	-	-	-	247,339,233
Equipment	11,481,652	547,190	(324,271)	-	11,704,571
<b>Depreciable capital assets</b>	<b>284,731,345</b>	<b>1,147,490</b>	<b>(324,271)</b>	<b>346,270</b>	<b>285,900,834</b>
Accumulate depreciation-					
Buildings and improvement	(11,316,152)	(551,505)	-	-	(11,867,657)
4-H buildings and improvement	(119,176)	(7,258)	-	-	(126,434)
4-H equipment	(8,663)	(303)	-	-	(8,966)
Infrastructure	(228,908,201)	(1,592,199)	-	-	(230,500,400)
Equipment	(8,906,706)	(659,870)	269,623	-	(9,296,953)
<b>Total accumulated depreciation</b>	<b>(249,258,898)</b>	<b>(2,811,135)</b>	<b>269,623</b>	<b>-</b>	<b>(251,800,410)</b>
<b>Net Depreciable Capital Assets</b>	<b>35,472,447</b>	<b>(1,663,645)</b>	<b>(54,648)</b>	<b>346,270</b>	<b>34,100,424</b>
<b>Net Capital Assets</b>	<b>\$ 41,877,281</b>	<b>\$ (1,663,645)</b>	<b>\$ (54,648)</b>	<b>\$ -</b>	<b>\$ 40,158,988</b>

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

General government	\$ 905,263
Roads and bridges	326,120
Public safety	1,456,051
Health and welfare	56,228
Culture and recreation	28,114
Economic development	39,359
<b>Total Governmental Activities Depreciation</b>	<b>\$ 2,811,135</b>

COLUMBIA COUNTY, OREGON

Notes to Financial Statements  
For the Year Ended June 30, 2019

Note 6 - Continued

Capital asset activity for business-type activities for the year ended June 30, 2019 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Nondepreciable- Land	\$ 637,483	\$ -	\$ -	\$ 637,483
Nondepreciable capital assets	<b>637,483</b>	-	-	<b>637,483</b>
Depreciable- Buildings and improvement	4,803,279	-	-	4,803,279
Equipment	190,171	50,849	-	241,020
Depreciable capital assets	4,993,450	50,849	-	5,044,299
Accumulate depreciation- Buildings and improvement	(1,573,808)	(119,850)	-	(1,693,658)
Equipment	(166,713)	(15,186)	-	(181,899)
Total accumulated depreciation	(1,740,521)	(135,036)	-	(1,875,557)
<b>Net Depreciable Capital Assets</b>	<b>3,252,929</b>	<b>(84,187)</b>	-	<b>3,168,742</b>
<b>Net Capital Assets</b>	<b>\$ 3,890,412</b>	<b>\$ (84,187)</b>	<b>\$ -</b>	<b>\$ 3,806,225</b>

COLUMBIA COUNTY, OREGON

Notes to Financial Statements  
For the Year Ended June 30, 2019

Note 7 - Long-Term Debt

Governmental Activities

Changes in Long-Term Liabilities - Long-term liability activity of the governmental activities for the year ended June 30, 2019 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable	\$ 6,669,870	\$ -	\$ (262,245)	\$ 6,407,625	\$ 312,625
Notes payable	466,853	-	(101,589)	365,264	109,889
<b>Total</b>	<b>7,136,723</b>	<b>-</b>	<b>(363,834)</b>	<b>6,772,889</b>	<b>422,514</b>
Leases payable	56,923	125,577	(77,292)	105,208	30,840
Net pension liability	10,805,399	2,922,072	-	13,727,471	-
Net OPEB obligation	623,668	-	(3,527)	620,141	-
Accrued compensated absences	1,451,784	1,543,773	(1,433,734)	1,561,823	130,122
<b>Total Debt</b>	<b>\$ 20,074,497</b>	<b>\$ 4,591,422</b>	<b>\$ (1,878,387)</b>	<b>\$ 22,787,532</b>	<b>\$ 583,476</b>

**Advanced Refunding** - On November 21, 2006, the County advance refunded a portion of the Series 1999 General Obligation Bonds by issuing \$8,365,000 General Obligation Refunding Bonds. These resources were used to purchase U.S. government securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt services payments of the refunded debt. As a result, the refunded portion of the obligations is considered defeased and the liability has been removed from the governmental activities column from the statement of net position. The reacquisition price exceeded the net carrying amount of the old debt by \$120,000. The deferred loss is being netted and amortized over the life of the new debt, which is equal to the life of the refunded debt. This advance refunding was undertaken to reduce total debt service payments over the next 12 years by \$383,560 and resulted in an economic gain of \$312,046.

**COLUMBIA COUNTY, OREGON**

**Notes to Financial Statements  
For the Year Ended June 30, 2019**

**Note 7 - Continued**

**Notes Payable -**

On April 20, 2011, the County received proceeds of \$713,000 loan from US Bank in order to pay for energy efficiency renovations at the County Courthouse building. The loan has an annual interest rate of 3.75% and a ten year term which may be paid off early without penalty after April 20, 2014. The project is expected to substantially reduce the electric and gas utility needs and cost in the Courthouse.

\$ 164,575

The City of St. Helens loaned \$100,000 to Columbia County for a joint housing project between the Community Action Team (CAT) and Columbia County Community Corrections (CCCC). This housing project will benefit people in transition from detention. CAT and CCCC located grants and this loan to build affordable housing for these citizens. The loan will be repaid over the next twenty years from rent revenue.

44,674

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 5.2269% interest rate over 25 years.

156,015

**Total Notes Payable**

**\$ 365,264**

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

For the Year Ending June 30,	Principal	Interest	Total
2020	\$ 109,889	\$ 15,467	\$ 125,356
2021	113,352	10,502	123,854
2022	29,910	7,060	36,970
2023	30,319	5,526	35,845
2024	35,746	3,974	39,720
2025 - 2028	46,048	2,420	48,468
	<b><u>\$ 365,264</u></b>	<b><u>\$ 44,949</u></b>	<b><u>\$ 410,213</u></b>

**COLUMBIA COUNTY, OREGON**

**Notes to Financial Statements  
For the Year Ended June 30, 2019**

**Note 7 - Continued**

**Bonds Payable -**

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

	<b>\$ 6,407,625</b>
<b>Total Bonds Payable</b>	<b>\$ 6,407,625</b>

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

For the Year Ending June 30,	Principal	Interest	Total
2020	\$ 312,625	\$ 552,755	\$ 865,380
2021	540,000	367,536	907,536
2022	615,000	335,063	950,063
2023	690,000	298,017	988,017
2024	785,000	256,383	1,041,383
2025 - 2028	3,465,000	496,710	3,961,710
	<b>\$ 6,407,625</b>	<b>\$ 2,306,464</b>	<b>\$ 8,714,089</b>

**COLUMBIA COUNTY, OREGON**

**Notes to Financial Statements  
For the Year Ended June 30, 2019**

**Note 7 - Continued**

**Leases** - As of June 30, 2019, capital leases had the following balance:

Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
\$ 56,923	\$ 125,577	\$ (77,292)	\$ 105,208	\$ 29,434

**Business-Type Activities**

**Changes in Long-Term liabilities** - Long-term liability activity for the year ended June 30, 2019, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Net pension liability	\$ 78,850	\$ 19,591	\$ -	\$ 98,441	\$ -
Net OPEB obligation	5,236	-	(1,187)	4,049	-
Notes payable	1,723,074	-	(279,415)	1,443,659	251,910
<b>Total Debt</b>	<b>\$ 1,807,160</b>	<b>\$ 19,591</b>	<b>\$ (280,602)</b>	<b>\$ 1,546,149</b>	<b>\$ 251,910</b>

**Notes Payable -**

On March 17, 2004, the County received financing in the amount of \$4,435,000 at 4.97% from the Oregon Economic and Community Development Department for the construction of a new solid waste transfer station. Annual principal and interest payments of \$323,660 are due for the next 25 years.

	<u>\$ 1,443,659</u>
<b>Total Note Payable</b>	<b><u>\$ 1,443,659</u></b>

Annual debt service requirements to maturity for note payable is as follows:

For the Year Ending June 30,	Principal	Interest	Total
2020	\$ 251,910	\$ 71,750	\$ 323,660
2021	264,430	59,230	323,660
2022	277,572	46,088	323,660
2023	291,368	32,292	323,660
2024	305,849	17,811	323,660
2025 - 2028	52,530	2,611	55,141
	<b><u>\$ 1,443,659</u></b>	<b><u>\$ 229,782</u></b>	<b><u>\$ 1,673,441</u></b>

## COLUMBIA COUNTY, OREGON

### Notes to Financial Statements For the Year Ended June 30, 2019

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#### Note 8 - Pension Plan

**Plan Description** - The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Comprehensive Annual Financial Report which can be found at: <https://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>.

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

- a. PERS Pension (Chapter 238). The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
  - i. Pension Benefits - The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.
  - ii. Death Benefits - Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided on or more of the following contributions are met:
    - Member was employed by PERS employer at the time of death;
    - Member died within 120 days after termination of PERS covered employment;
    - Member died as a result of injury sustained while employed in a PERS-covered job; or
    - Member was on an official leave of absence from a PERS-covered job at the time of death.
  - iii. Disability Benefits - A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
  - iv. Benefit Changes After Retirement - Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

COLUMBIA COUNTY, OREGON

Notes to Financial Statements  
For the Year Ended June 30, 2019

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Note 8 - Continued

- b. OPSRP Pension Program (OPSRP DB). The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.
- i. Pension Benefits - This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:
- Police and Fire* - 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.
- General Service* - 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.
- A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.
- ii. Death Benefits - Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.
- iii. Disability Benefits - A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.
- iv. Benefit Changes - After Retirement. Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

**Contributions** - PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2016 actuarial valuation, which became effective July 1, 2017. The State of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2019 were \$1,195,571, excluding amounts to fund employer specific liabilities.

**COLUMBIA COUNTY, OREGON**

**Notes to Financial Statements  
For the Year Ended June 30, 2019**

**Note 8 - Continued**

**Pension Asset or Liability** - At June 30, 2019, the County reported a net pension liability of \$13,825,912 for its proportionate share of the net pension liability. The pension asset was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016 rolled forward to that date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2016, the County's proportion was 0.09 percent.

	Deferred Outflow of Resources	Deferred Inflow of Resources
	<u>                    </u>	<u>                    </u>
Difference between expected and actual experience	\$ 470,316	\$ -
Changes in assumptions	3,214,498	-
Net difference between projected and actual earnings on plan investments	-	613,949
Changes in proportionate share	1,007,897	227,294
Changes in proportion and differences between County contributions and proportionate share of contributions	-	254,965
County contributions subsequent to measuring date	<u>1,195,571</u>	<u>-</u>
	<u><b>\$ 5,888,282</b></u>	<u><b>\$ 1,096,208</b></u>

Amounts reported as deferred outflows or inflow of resources related to pension, excluding contributions subsequent to measurement date, will be recognized in pension expense as follows:

For the Year Ending June 30,

2020	\$ 1,754,996
2021	1,312,032
2022	45,636
2023	364,987
2024	<u>118,852</u>
	<u><b>\$ 3,596,503</b></u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated November 30, 2018. Oregon PERS produces an independently audited CAFR which can be found at: <https://www.oregon.gov/pers/Documents/Financials/CAFR/2018-CAFR.pdf>.

**COLUMBIA COUNTY, OREGON**

**Notes to Financial Statements  
For the Year Ended June 30, 2019**

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**Note 8 - Continued**

**Actuarial Valuations** - The employer contribution rates effective July 1, 2016 through June 30, 2019, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

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

**Actuarial Methods and Assumptions -**

Valuation Date	December 31, 2016 rolled forward to June 30, 2018 measurement date.
Experience Study Report	2014, Published September 2015.
Actuarial Cost Method	Entry Age Normal.
Amortization Method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years.
Asset Valuation Method	Market value of assets.
Inflation Rate	2.5 percent.
Investment Rate of Return	7.2 percent.
Projected Salary Increase	3.5 percent overall payroll growth; salaries for individuals are assumed to grow at 3.5 percent plus assumed rates of merit/longevity increases based on service.
Cost of Living Adjustment	Blend of 2.0 percent COLA and graded COLA (1.25/0.15 percent) in accordance with Moro decision, blend based on service.
Mortality	Healthy retirees and beneficiaries: RP-2000 Sex-distinct, generational per Scale BB, with collar adjustments and set-backs as described in the valuation.  Active members: Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation.  Disabled retirees: Mortality rates are a percentage (70% for males, 95% for females) of the RP-2000 Sex-distinct, generational per Scale BB, disabled mortality table.

**COLUMBIA COUNTY, OREGON**

**Notes to Financial Statements  
For the Year Ended June 30, 2019**

**Note 8 - Continued**

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2014 Experience Study which is reviewed for the four-year period ending December 31, 2014.

**Discount Rate** - The discount rate used to measure the total pension liability was 7.2 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate. The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.2 percent) or 1-percentage-point higher (8.2 percent) than the current rate.

	<u>6.2%</u>	<u>7.2%</u>	<u>8.2%</u>
County's proportionate share of the net pension liability	\$ 23,105,711	\$ 13,825,912	\$ 6,166,197

**Assumed Asset Allocation -**

<u>Asset Class/Strategy</u>	<u>Low Range</u>	<u>High Range</u>	<u>OIC Target</u>
Cash	0.0%	3.0%	0.0%
Debt securities	15.0%	25.0%	20.0%
Public equity	32.5%	42.5%	37.5%
Real estate	9.5%	15.5%	12.5%
Private equity	13.5%	21.5%	17.5%
Alternative equity	0.0%	12.5%	12.5%
Opportunity portfolio	0.0%	3.0%	0.0%
			<u><u>100.0%</u></u>

**COLUMBIA COUNTY, OREGON**

**Notes to Financial Statements  
For the Year Ended June 30, 2019**

**Note 8 - Continued**

**Long-Term Expected Rate of Return** - To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2013 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

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

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

**COLUMBIA COUNTY, OREGON**

**Notes to Financial Statements  
For the Year Ended June 30, 2019**

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**Note 8 - Continued**

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

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

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

**Note 9 - Other Post-Employment Benefits (OPEB)**

OPEB activity and balances as of and for the year ended June 30, 2019 are as follows:

<u>Category</u>	<u>RHIA</u>	<u>Insurance Subsidy</u>	<u>Total</u>
OPEB liability	\$ -	\$ 624,190	\$ 624,190
Net OPEB assets	113,318	-	113,318
Deferred outflows	762	24,901	25,663
Deferred inflows	25,226	169,408	194,634
OPEB expenses	(66,040)	47,355	(18,685)

**COLUMBIA COUNTY, OREGON**

**Notes to Financial Statements  
For the Year Ended June 30, 2019**

**Note 9 - Continued**

The following table shows the changes in the County’s total OPEB liability for its two OPEB plans:

	<u>RHIA</u>	<u>Insurance Subsidy</u>	<u>Total</u>
OPEB Liability (Asset), June 30, 2018	\$ (40,241)	\$ 623,668	\$ 583,427
Changes for the year-			
Service cost	-	57,973	57,973
Interest	-	23,636	23,636
Changes of benefit terms	-	(37,859)	(37,859)
Benefit payments	<u>(73,077)</u>	<u>(42,493)</u>	<u>(115,570)</u>
<b>OPEB Liability (Asset) Ending balance, June 30, 2019</b>	<b><u>\$ (113,318)</u></b>	<b><u>\$ 624,925</u></b>	<b><u>\$ 511,607</u></b>

Post-Employment Health Insurance Subsidy Plan

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

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

**Benefits Provided** - 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.

**Employees Covered by Benefit Terms** - At June 30, 2019, the following employees were covered by the benefit terms:

Active employees	175
Eligible retirees	<u>3</u>
<b>Total Participants</b>	<b><u>178</u></b>

**Total OPEB Liability** - The County’s total OPEB liability of \$624,190 was measured as of June 30, 2018, and was determined by an actuarial valuation as of July 1, 2018.

**COLUMBIA COUNTY, OREGON**

**Notes to Financial Statements  
For the Year Ended June 30, 2019**

**Note 9 - Continued**

**Actuarial Assumptions and Other Inputs** - The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent.
Salaries Increases	3.50 percent, average, including inflation.
Discount Rate	3.87 percent.
Healthcare Cost Trend Rates	RP-2000 healthy white collar male and female mortality tables, set back one year for males. Mortality is projected on a generational basis using Scale BB for males and females.
Actuarial Cost Method	Entry Age Normal.

**Sensitivity Analysis** - The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (3.87 percent decreasing to 2.87 percent) or 1-percentage-point higher (3.87 percent increasing to 4.87 percent) than the current healthcare cost trend rates:

	1% Decrease <u>-4.87%</u>	Discount Rate <u>-3.87%</u>	1% Increase <u>-2.87%</u>
Total OPEB Liability	\$ 678,133	\$ 624,190	\$ 574,756

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB** - For the year ended June 30, 2019, the County recognized OPEB expense of \$66,040. At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 104,425
Changes of assumptions of other inputs	<u>169,408</u>	<u>-</u>
	<u><b>\$ 169,408</b></u>	<u><b>\$ 104,425</b></u>

**COLUMBIA COUNTY, OREGON**

**Notes to Financial Statements  
For the Year Ended June 30, 2019**

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**Note 9 - Continued**

Net amounts reported as deferred inflows and outflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ending June 30,

2020	\$	9,353
2021		9,353
2022		9,353
2023		9,353
2024		9,353
Thereafter		<u>18,218</u>
	\$	<u><u>64,983</u></u>

Retirement Health Insurance Account (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 (currently \$60 per month) toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The Plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700. The reports and other related schedules including plan assumptions, methods and plan provisions may also be found on the PERS website at <https://www.oregon.gov/pers/EMP/Pages/GASB.aspx>.

**Funding Policy** - Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60, 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 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 PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan. A surviving spouse or dependent of a deceased PERS 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 PERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

**COLUMBIA COUNTY, OREGON**

**Notes to Financial Statements  
For the Year Ended June 30, 2019**

**Note 9 - Continued**

**Contributions** - Participating public employers are contractually required to contribute to RHIA at a rate assessed each biennium by OPERS. For fiscal year 2019 the rate is 0.50% of annual covered payroll for Tier I /Tier 2 employees and 0.43% for OPSRP employees. The OPERS sets the net-retiree healthcare rate based on the estimated OPEB expense of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement 75 Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. The OPEB expense represents the annual cost allocated to the current year (normal cost) and the amortization of any unfunded accrued liabilities of the plan (UAL cost). The unfunded accrued liabilities are amortized over a closed period equal to the average of the expected remaining lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive employees). The County's contributions to RHIA were consistent with the net-retiree healthcare rate as charged by OPERS. Amounts paid for RHIA were included with the payments for the retirement plan described above.

**Total OPEB Liability** - The County's RHIA total OPEB asset of \$113,318 was measured as of June 30, 2018 and was determined by an actuarial valuation as of December 31, 2016.

**Actuarial Assumptions and Other Inputs** - Actuarial methods and assumptions for the RHIA plan mirror those of the PERS retirement system itself. Healthcare cost trends are not applicable to this plan. The County's proportionate share of the RHIA plan for fiscal year 2019 is 0.10151453%. The proportionate share for each employer participating in the Plan was determined by the actuaries based upon each employer's contribution to the RHIA program during the measurement period.

**Sensitivity Analysis** - The following presents the total RHIA OPEB asset of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.20 percent decreasing to 6.20 percent) or 1-percentage-point higher (7.20 percent increasing to 8.20 percent) than the current discount rate:

	1% Decrease -6.20%	Discount Rate -7.20%	1% Decrease -8.20%
Total OPEB (Asset) Liability	\$ (65,979)	\$ (113,318)	\$ (153,612)

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB** - At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 6,422	\$ -
Changes of assumptions	360	-
Changes in proportionate share	795	762
Net difference between projected and actual earnings on investments	24,431	-
	<u>\$ 32,008</u>	<u>\$ 762</u>

**COLUMBIA COUNTY, OREGON**

**Notes to Financial Statements  
For the Year Ended June 30, 2019**

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**Note 9 - Continued**

Net amounts reported as deferred inflows and outflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ending June 30,

2020	\$	10,181
2021		10,315
2022		8,322
2023		2,428
2024		-
Thereafter		-
		<hr/>
	\$	<b>31,246</b>

**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 from fiscal year 2018 to 2019. Workers compensation claims are insured through incurred loss retrospective policies. Settled claims have not exceeded this commercial coverage for any of the past three years.

**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 Columbia County beyond that, which is covered by insurance, would not have a material effect of the County's financial statement.

**Note 12 - Contingencies**

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

**Note 13 - Commitments**

The Columbia County Development Agency has pledged tax increment revenues to repay a loan from the Oregon Economic and Community Development Department (OECDD) incurred by the Port of St. Helens to build a water intake and discharge system in the plan area. The loan is a construction loan with a 25 year term, 5% interest, in the amount of \$8,095,122. This loan is in second position for debt commitments for the CCDA; annual debt service will be paid as long as sufficient tax increment revenues are available.

COLUMBIA COUNTY, OREGON

Notes to Financial Statements  
For the Year Ended June 30, 2019

Note 14 - Fund Balance

The specific purposes for each of the categories of fund balance as of June 30, 2019 are as follows:

	General Fund	Jail Operations Fund	Road Fund	Community Corrections Fund	Other Governmental	Total
<b>Nonspendable:</b>						
Prepaid and inventory	\$ 172,429	\$ 48,059	\$ 120,478	\$ 3,216	\$ 32,421	\$ 376,603
<b>Total Nonspendable</b>	<b>172,429</b>	<b>48,059</b>	<b>120,478</b>	<b>3,216</b>	<b>32,421</b>	<b>376,603</b>
<b>Restricted:</b>						
Clerk's office	40,418	-	-	-	-	40,418
District Attorney	2,311	-	-	-	-	2,311
Bicycle and footpath	-	-	-	-	575,076	575,076
SDC roads	-	-	-	-	924,912	924,912
SDC parks	-	-	-	-	213,852	213,852
Roads	-	-	2,061,974	-	-	2,061,974
Parks	-	-	-	-	270,216	270,216
Community corrections	-	-	-	2,184,575	-	2,184,575
Direct pass through	-	-	-	-	39,786	39,786
Corner preservation	-	-	-	-	236,728	236,728
Inmate benefit	-	-	-	-	388,202	388,202
Courthouse security	-	-	-	-	212,448	212,448
Law library	-	-	-	-	66,323	66,323
Economic development	-	-	-	-	318,317	318,317
Transit	-	-	-	-	57,926	57,926
Building services	-	-	-	-	251,298	251,298
Strategic investment	-	-	-	-	129,429	129,429
Jail Operations Fund	-	3,278,422	-	-	-	3,278,422
Development Agency*	-	-	-	-	4,552,760	4,552,760
4-H Extension Services*	-	-	-	-	746,659	746,659
Meadowview lighting district*	-	-	-	-	2,774	2,774
<b>Total Restricted</b>	<b>42,729</b>	<b>3,278,422</b>	<b>2,061,974</b>	<b>2,184,575</b>	<b>8,986,706</b>	<b>16,554,406</b>
<b>Committed to:</b>						
Fair facilities	-	-	-	-	49,869	49,869
<b>Total Committed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,869</b>	<b>49,869</b>
<b>Assigned:</b>						
Public Health	97,806	-	-	-	-	97,806
Emergency Services	68,813	-	-	-	-	68,813
Building repairs	-	155,000	-	-	-	155,000
PERS Reserve	-	-	-	-	1,238,047	1,238,047
<b>Total Assigned</b>	<b>166,619</b>	<b>155,000</b>	<b>-</b>	<b>-</b>	<b>1,238,047</b>	<b>1,559,666</b>
Unassigned	3,733,801	-	-	-	(117,661)	3,616,140
<b>Total Fund Balances</b>	<b>\$ 4,115,578</b>	<b>\$ 3,481,481</b>	<b>\$ 2,182,452</b>	<b>\$ 2,187,791</b>	<b>\$ 10,189,382</b>	<b>\$ 22,156,684</b>

\* Component units

**COLUMBIA COUNTY, OREGON**

**Notes to Financial Statements  
For the Year Ended June 30, 2019**

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**Note 15 - Tax Abatements**

As of June 30, 2019, 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.

In order to be eligible for the SIP exemption:

- The project must be an eligible project;
- Benefit a traded sector industry as defined in ORS 285B.280; and
- 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, 2019, the County abated property taxes totaling \$1,386,660 under these programs.

	Amount of Taxes Abated During the Fiscal Year
<u>Total Abatement Program</u>	
Enterprise zone (ORS 285C.175)	\$ 210,916
Strategic Investment Program (ORS 285C.600)	<u>1,175,744</u>
	<u><u>\$ 1,386,660</u></u>

The County entered into tax abatement agreements that affected other governments, taxing districts to which the County passes through property taxes. Information regarding abatement for other governments can be found at: [http://www.co.columbia.or.us/files/assessor/2018\\_Data/GASB77\\_Report\\_2017.pdf](http://www.co.columbia.or.us/files/assessor/2018_Data/GASB77_Report_2017.pdf).

**REQUIRED SUPPLEMENTARY INFORMATION**

**COLUMBIA COUNTY, OREGON**

**Schedule of Changes in Net OPEB Liability and Related Ratios  
For the Year Ended June 30, 2019**

	Fiscal Year Ending June 30									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<u>Total OPEB Liability (in 1,000s)</u>										
Service cost	\$ 58	\$ 62	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total OPEB liability	24	19	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of changes to benefit terms	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic gains or (losses)	119	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	(157)	(41)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments	(43)	(70)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total OPEB liability	1	(30)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability, beginning	624	653	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability, ending	625	624	653	N/A	N/A	N/A	N/A	N/A	N/A	N/A

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**

**Schedule of OPEB Contributions  
For the Year Ended June 30, 2019**

Entity Fiscal Year Ending June 30, 2019	Actuarially Determined Employer Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contribution as a Percentage of Covered Payroll
Post Employment Health Insurance Subsidy	\$ -	\$ -	\$ -	\$ 12,020,439	0%
Retiree Health Insurance Account	\$ -	\$ -	\$ -	\$ 12,020,439	0%

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**

**Schedule of Proportionate Share of the Net Pension Liability and Schedule of Contributions  
For the Year Ended June 30, 2019**

<u>For the Year Ended June 30,</u>	<u>Employer's Proportion of the Net Pension Liability (NPL)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (NPL)</u>	<u>County's Covered Payroll</u>	<u>NPL as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2019	0.0912681%	\$ 13,825,912	\$ 12,020,439	115%	82%
2018	0.0801585%	10,805,399	11,037,687	98%	83%
2017	0.7843200%	11,774,406	10,707,205	110%	81%
2016	0.8448485%	4,850,665	10,420,148	47%	92%
2015	0.9418482%	(2,134,901)	9,841,982	-22%	104%

Amounts presented are for the measurement period reported during the fiscal year, which for fiscal year 2019 is July 1, 2017 - June 30, 2018.

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.

<u>For the Year Ended June 30,</u>	<u>Statutorily Required Contribution</u>	<u>Contributions in Relation to the Statutorily Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contributions as a Percent of Covered Payroll</u>
2019	\$ 1,195,571	\$ 1,195,571	\$ -	\$ 12,936,238	9%
2018	1,114,686	1,114,686	-	12,020,439	9%
2017	774,462	774,462	-	11,037,687	7%
2016	746,762	746,762	-	10,707,205	7%
2015	760,450	760,450	-	10,420,148	7%

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.

**SUPPLEMENTARY INFORMATION**

COLUMBIA COUNTY, OREGON

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2019

	Fair Board Fund	Direct Pass Through Fund	Corner Preservation Fund	Inmate Benefit Expenses Fund	Courthouse Security Fund	Law Library Fund	Economic Development Fund	Public Works Capital Fund
<b>Assets:</b>								
Cash and investment	\$ (21,371)	\$ 46,112	\$ 236,817	\$ 393,435	\$ 205,814	\$ 66,801	\$ 226,020	\$ 1,759,382
Property taxes receivable	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	12,874	-	-	329	-
Due from other governments	-	-	-	-	6,634	-	-	4,327
Prepays	30,890	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 9,519</b>	<b>\$ 46,112</b>	<b>\$ 236,817</b>	<b>\$ 406,309</b>	<b>\$ 212,448</b>	<b>\$ 66,801</b>	<b>\$ 226,349</b>	<b>\$ 1,763,709</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>								
<b>Liabilities:</b>								
Accounts payable	\$ 4,114	\$ 6,326	\$ 89	\$ 18,107	\$ -	\$ 478	\$ 208	\$ -
Deposits	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>4,114</b>	<b>6,326</b>	<b>89</b>	<b>18,107</b>	<b>-</b>	<b>478</b>	<b>208</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>								
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>								
Nonspendable	30,890	-	-	-	-	-	-	-
Restricted	-	39,786	236,728	388,202	212,448	66,323	226,141	1,713,840
Committed	-	-	-	-	-	-	-	49,869
Assigned	-	-	-	-	-	-	-	-
Unassigned	(25,485)	-	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>5,405</b>	<b>39,786</b>	<b>236,728</b>	<b>388,202</b>	<b>212,448</b>	<b>66,323</b>	<b>226,141</b>	<b>1,763,709</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 9,519</b>	<b>\$ 46,112</b>	<b>\$ 236,817</b>	<b>\$ 406,309</b>	<b>\$ 212,448</b>	<b>\$ 66,801</b>	<b>\$ 226,349</b>	<b>\$ 1,763,709</b>

See independent auditor's report.

COLUMBIA COUNTY, OREGON

Combining Balance Sheet (Continued)  
 Nonmajor Governmental Funds  
 June 30, 2019

	County Park Fund	CC Rider Transportation Fund	Building Services Fund	Strategic Investment Program Fund	PERS Reserve Fund	Meadowview Services District Fund	Columbia County Development Agency	4-H Extension Service District Fund	Total
<b>Assets:</b>									
Cash and investment	\$ 267,709	\$ (81,192)	\$ 257,536	\$ -	\$ 1,238,047	\$ 2,803	\$ 4,522,494	\$ 747,239	\$ 9,867,646
Property taxes receivable	-	-	-	-	-	-	173,868	16,282	190,150
Accounts receivable	-	131	-	129,429	-	70	-	-	142,833
Due from other governments	34,978	240,783	-	-	-	-	-	-	286,722
Prepays	150	-	-	-	-	-	-	1,381	32,421
<b>Total Assets</b>	<b>\$ 302,837</b>	<b>\$ 159,722</b>	<b>\$ 257,536</b>	<b>\$ 129,429</b>	<b>\$ 1,238,047</b>	<b>\$ 2,873</b>	<b>\$ 4,696,362</b>	<b>\$ 764,902</b>	<b>\$ 10,519,772</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>									
<b>Liabilities:</b>									
Accounts payable	\$ 29,921	\$ 101,796	\$ 6,238	\$ -	\$ -	\$ 99	\$ 10,699	\$ 580	\$ 178,655
Deposits	2,550	-	-	-	-	-	-	-	2,550
<b>Total Liabilities</b>	<b>32,471</b>	<b>101,796</b>	<b>6,238</b>	<b>-</b>	<b>-</b>	<b>99</b>	<b>10,699</b>	<b>580</b>	<b>181,205</b>
<b>Deferred Inflows of Resources:</b>									
Unavailable revenue - property taxes	-	-	-	-	-	-	132,903	16,282	149,185
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>132,903</b>	<b>16,282</b>	<b>149,185</b>
<b>Fund Balances:</b>									
Nonspendable	150	-	-	-	-	-	-	1,381	32,421
Restricted	270,216	57,926	251,298	129,429	-	2,774	4,552,760	746,659	8,894,530
Committed	-	-	-	-	-	-	-	-	49,869
Assigned	-	-	-	-	1,238,047	-	-	-	1,238,047
Unassigned	-	-	-	-	-	-	-	-	(25,485)
<b>Total Fund Balances</b>	<b>270,366</b>	<b>57,926</b>	<b>251,298</b>	<b>129,429</b>	<b>1,238,047</b>	<b>2,774</b>	<b>4,552,760</b>	<b>748,040</b>	<b>10,189,382</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 302,837</b>	<b>\$ 159,722</b>	<b>\$ 257,536</b>	<b>\$ 129,429</b>	<b>\$ 1,238,047</b>	<b>\$ 2,873</b>	<b>\$ 4,696,362</b>	<b>\$ 764,902</b>	<b>\$ 10,519,772</b>

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**  
**Nonmajor Governmental Funds**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance and Budget and Actual (Budgetary Basis)**  
**For the Year Ended June 30, 2019**

	Fair Board Fund	Direct Pass Through Fund	Corner Preservation Fund	Inmate Benefit Expenses Fund	Courthouse Security Fund	Law Library Fund	Economic Development Fund	Public Works Capital Fund
<b>Revenues:</b>								
Property tax collected by County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public service tax collected by State	53,167	38,636	-	-	-	-	-	-
Intergovernmental grants	113,270	40,668	-	105,749	-	-	426,258	-
Special payment from component units	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	47,977
Charges for services	11,826	35,980	-	53,573	-	-	-	-
Fines, fees and forfeitures	301,618	-	84,066	-	41,145	41,168	-	88,170
Interest on investments	(290)	110	4,870	959	4,002	2,050	2,662	34,503
Mineral royalties and timber revenue	-	-	-	-	-	-	-	-
Miscellaneous	31,869	-	-	-	-	-	671	-
<b>Total Revenues</b>	<b>511,460</b>	<b>115,394</b>	<b>88,936</b>	<b>160,281</b>	<b>45,147</b>	<b>43,218</b>	<b>429,591</b>	<b>170,650</b>
<b>Expenditures:</b>								
Personal services	-	-	70,597	-	-	-	-	-
Material and services	455,651	97,527	1,670	49,787	-	66,708	157,441	-
Capital outlay	37,530	-	-	-	-	995	-	-
Debt service-								
Principal payments	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Special payments	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>493,181</b>	<b>97,527</b>	<b>72,267</b>	<b>49,787</b>	<b>-</b>	<b>67,703</b>	<b>157,441</b>	<b>-</b>
<b>Excess of Revenues Over (Under Expenditures)</b>	<b>18,279</b>	<b>17,867</b>	<b>16,669</b>	<b>110,494</b>	<b>45,147</b>	<b>(24,485)</b>	<b>272,150</b>	<b>170,650</b>
<b>Other Financing Sources (Uses):</b>								
Transfers in	42,000	21,919	-	-	15,351	-	184,352	-
Transfers out	(56,793)	-	(18,798)	(750)	(32,000)	(3,362)	(230,361)	27,480
<b>Total Other Financing Sources (Uses)</b>	<b>(14,793)</b>	<b>21,919</b>	<b>(18,798)</b>	<b>(750)</b>	<b>(16,649)</b>	<b>(3,362)</b>	<b>(46,009)</b>	<b>27,480</b>
<b>Net Change in Fund Balance</b>	<b>3,486</b>	<b>39,786</b>	<b>(2,129)</b>	<b>109,744</b>	<b>28,498</b>	<b>(27,847)</b>	<b>226,141</b>	<b>198,130</b>
Fund balance, beginning of year	1,919	-	238,857	278,458	183,950	94,170	-	1,565,579
<b>Fund Balance, End of Year</b>	<b>\$ 5,405</b>	<b>\$ 39,786</b>	<b>\$ 236,728</b>	<b>\$ 388,202</b>	<b>\$ 212,448</b>	<b>\$ 66,323</b>	<b>\$ 226,141</b>	<b>\$ 1,763,709</b>

See independent auditor's report.

COLUMBIA COUNTY, OREGON

**Nonmajor Governmental Funds (Continued)**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance and Budget and Actual (Budgetary Basis)**  
**For the Year Ended June 30, 2019**

	County Park Fund	CC Rider Transportation Fund	Building Services Fund	Strategic Investment Program Fund	PERS Reserve Fund	Meadowview Services District Fund	Columbia County Development Agency	4-H Extension Service District Fund	Total
<b>Revenues:</b>									
Property tax collected by County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,269	\$ 3,194,848	\$ 284,817	\$ 3,482,934
Public service tax collected by State	-	-	-	129,429	-	-	-	-	221,232
Intergovernmental grants	35,055	1,363,319	51,961	1,363,729	-	-	-	-	3,500,009
Special payment from component units	-	-	-	-	-	-	-	-	-
Licenses and permits	143,818	-	312,812	-	-	-	-	-	504,607
Charges for services	2,341	213,312	-	-	-	-	-	248	317,280
Fines, fees and forfeitures	349,863	-	468,567	-	-	-	-	-	1,374,597
Interest on investments	3,258	(8,359)	7,745	-	27,075	62	79,085	14,696	172,428
Mineral royalties and timber revenue	255,849	-	-	-	-	8	161,655	14,471	431,983
Miscellaneous	11,333	139,572	-	-	-	-	-	-	183,445
<b>Total Revenues</b>	<b>801,517</b>	<b>1,707,844</b>	<b>841,085</b>	<b>1,493,158</b>	<b>27,075</b>	<b>3,339</b>	<b>3,435,588</b>	<b>314,232</b>	<b>10,188,515</b>
<b>Expenditures:</b>									
Personal services	190,985	276,926	783,678	-	-	-	-	-	1,322,186
Material and services	399,964	1,293,109	37,720	788,527	-	1,829	66,626	217,838	3,634,397
Capital outlay	26,523	513,382	-	4,923	-	-	-	-	583,353
Debt service-									
Principal payments	-	-	-	-	-	-	382,313	-	382,313
Interest	-	-	-	-	-	-	374,641	-	374,641
Special payments	-	-	-	-	-	-	-	700	700
<b>Total Expenditures</b>	<b>617,472</b>	<b>2,083,417</b>	<b>821,398</b>	<b>793,450</b>	<b>-</b>	<b>1,829</b>	<b>823,580</b>	<b>218,538</b>	<b>6,297,590</b>
<b>Excess of Revenues Over (Under Expenditures)</b>	<b>184,045</b>	<b>(375,573)</b>	<b>19,687</b>	<b>699,708</b>	<b>27,075</b>	<b>1,510</b>	<b>2,612,008</b>	<b>95,694</b>	<b>3,890,925</b>
<b>Other Financing Sources (Uses):</b>									
Transfers in	-	660,139	-	-	-	-	-	4,923	928,684
Transfers out	(78,757)	(513,812)	(133,565)	(570,279)	(193,469)	(750)	(18,750)	-	(1,823,966)
<b>Total Other Financing Sources (Uses)</b>	<b>(78,757)</b>	<b>146,327</b>	<b>(133,565)</b>	<b>(570,279)</b>	<b>(193,469)</b>	<b>(750)</b>	<b>(18,750)</b>	<b>4,923</b>	<b>(895,282)</b>
<b>Net Change in Fund Balance</b>	<b>105,288</b>	<b>(229,246)</b>	<b>(113,878)</b>	<b>129,429</b>	<b>(166,394)</b>	<b>760</b>	<b>2,593,258</b>	<b>100,617</b>	<b>2,995,643</b>
Fund balance, beginning of year	165,078	287,172	365,176	-	1,404,441	2,014	1,959,502	647,423	7,193,739
<b>Fund Balance, End of Year</b>	<b>\$ 270,366</b>	<b>\$ 57,926</b>	<b>\$ 251,298</b>	<b>\$ 129,429</b>	<b>\$ 1,238,047</b>	<b>\$ 2,774</b>	<b>\$ 4,552,760</b>	<b>\$ 748,040</b>	<b>\$ 10,189,382</b>

See independent auditor's report.

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, 2019**

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Intergovernmental grants	\$ 89,000	\$ 89,000	\$ 113,270	\$ 24,270
Public service tax collected by State	-	-	53,167	53,167
Charges for services	13,000	13,000	11,826	(1,174)
Fines, fees and forfeitures	421,200	421,200	301,618	(119,582)
Interest on investments	50	50	(290)	(340)
	-	-	31,869	31,869
<b>Total Revenues</b>	<b>523,250</b>	<b>523,250</b>	<b>511,460</b>	<b>(11,790)</b>
<b>Expenditures:</b>				
Material and services	409,723	447,756	455,651	(7,895)
Capital outlay	65,000	65,000	37,530	27,470
<b>Total Expenditures</b>	<b>474,723</b>	<b>512,756</b>	<b>493,181</b>	<b>19,575</b>
<b>Excess of Revenues Over (Under Expenditures)</b>	<b>48,527</b>	<b>10,494</b>	<b>18,279</b>	<b>7,785</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	5,000	42,000	42,000	-
Transfers out	(56,792)	(55,759)	(56,793)	(1,034)
<b>Total Other Financing Sources (Uses)</b>	<b>(51,792)</b>	<b>(13,759)</b>	<b>(14,793)</b>	<b>(1,034)</b>
<b>Net Change in Fund Balance</b>	<b>(3,265)</b>	<b>(3,265)</b>	<b>3,486</b>	<b>6,751</b>
Fund balance, beginning of year	3,265	3,265	1,919	(1,346)
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,405</b>	<b>\$ 5,405</b>

See independent auditor's report.

COLUMBIA COUNTY, OREGON

Direct Pass Through Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance Actual and Budget - Budgetary Basis  
 For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Public service tax collected by State	\$ 55,000	\$ 55,000	\$ 38,636	\$ (16,364)
Charges for service	-	-	35,980	35,980
Intergovernmental grants	-	-	40,668	40,668
Interest on investments	-	-	110	110
<b>Total Revenues</b>	<b>55,000</b>	<b>55,000</b>	<b>115,394</b>	<b>60,394</b>
<b>Expenditure:</b>				
Material and services	55,000	151,266	97,527	53,739
<b>Total Expenditure</b>	<b>55,000</b>	<b>151,266</b>	<b>97,527</b>	<b>53,739</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(96,266)</b>	<b>17,867</b>	<b>114,133</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	96,266	21,919	(74,347)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>96,266</b>	<b>21,919</b>	<b>(74,347)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>39,786</b>	<b>39,786</b>
Fund balance, beginning of year	-	-	-	-
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,786</b>	<b>\$ 39,786</b>

See independent auditor's report.

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Fines, fees and forfeitures	\$ 105,000	\$ 105,000	\$ 84,066	\$ (20,934)
Interest on investments	-	-	4,870	4,870
<b>Total Revenues</b>	<b>105,000</b>	<b>105,000</b>	<b>88,936</b>	<b>(16,064)</b>
<b>Expenditures:</b>				
Personal services	75,849	75,849	70,597	5,252
Materials and services	13,948	14,575	1,670	12,905
Capital outlay	5,000	5,000	-	5,000
Contingency	225,987	225,987	-	225,987
<b>Total Expenditures</b>	<b>320,784</b>	<b>321,411</b>	<b>72,267</b>	<b>249,144</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(215,784)</b>	<b>(216,411)</b>	<b>16,669</b>	<b>233,080</b>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(18,746)	(18,119)	(18,798)	(679)
<b>Total Other Financing Sources (Uses)</b>	<b>(18,746)</b>	<b>(18,119)</b>	<b>(18,798)</b>	<b>(679)</b>
<b>Net Change in Fund Balance</b>	<b>(234,530)</b>	<b>(234,530)</b>	<b>(2,129)</b>	<b>232,401</b>
Fund balance, beginning of year	234,530	234,530	238,857	4,327
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 236,728</b>	<b>\$ 236,728</b>

See independent auditor's report.

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Intergovernmental grants	\$ -	\$ -	\$ 105,749	\$ 105,749
Charges for services	111,720	111,720	53,573	(58,147)
Interest on investments	500	500	959	459
<b>Total Revenues</b>	<b>112,220</b>	<b>112,220</b>	<b>160,281</b>	<b>48,061</b>
<b>Expenditure:</b>				
Materials and services	65,000	65,000	49,787	15,213
Contingency	220,229	220,229	-	220,229
<b>Total Expenditure</b>	<b>285,229</b>	<b>285,229</b>	<b>49,787</b>	<b>235,442</b>
<b>Excess of Revenues Over (Under Expenditures)</b>	<b>(173,009)</b>	<b>(173,009)</b>	<b>110,494</b>	<b>283,503</b>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(15,750)	(15,750)	(750)	15,000
<b>Total Other Financing Sources (Uses)</b>	<b>(15,750)</b>	<b>(15,750)</b>	<b>(750)</b>	<b>15,000</b>
<b>Net Change in Fund Balance</b>	<b>(188,759)</b>	<b>(188,759)</b>	<b>109,744</b>	<b>298,503</b>
Fund balance, beginning of year	188,759	188,759	278,458	89,699
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 388,202</b>	<b>\$ 388,202</b>

See independent auditor's report.

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, 2019**

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Intergovernmental grants	\$ 22,257	\$ 22,257	\$ -	\$ (22,257)
Fines, fees and forfeitures	-	-	41,145	41,145
Interest on investments	1,000	1,000	4,002	3,002
<b>Total Revenues</b>	<b>23,257</b>	<b>23,257</b>	<b>45,147</b>	<b>21,890</b>
<b>Expenditures:</b>				
Materials and services	3,500	3,500	-	3,500
Capital outlay	10,000	10,000	-	10,000
Contingency	146,855	146,855	-	146,855
<b>Total Expenditures</b>	<b>160,355</b>	<b>160,355</b>	<b>-</b>	<b>160,355</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(137,098)</b>	<b>(137,098)</b>	<b>45,147</b>	<b>182,245</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	13,200	13,200	15,351	(2,151)
Transfers out	(33,773)	(33,773)	(32,000)	(1,773)
<b>Total Other Financing Sources (Uses)</b>	<b>(20,573)</b>	<b>(20,573)</b>	<b>(16,649)</b>	<b>(3,924)</b>
<b>Net Change in Fund Balance</b>	<b>(157,671)</b>	<b>(157,671)</b>	<b>28,498</b>	<b>186,169</b>
Fund balance, beginning of year	157,671	157,671	183,950	26,279
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 212,448</b>	<b>\$ 212,448</b>

See independent auditor's report.

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Fines, fees and forfeitures	\$ 41,168	\$ 41,168	\$ 41,168	\$ -
Interest on investments	1,200	1,200	2,050	850
<b>Total Revenues</b>	<b>42,368</b>	<b>42,368</b>	<b>43,218</b>	<b>850</b>
<b>Expenditures:</b>				
Material and services	60,840	60,970	66,708	(5,738)
Capital outlay	8,000	8,000	995	7,005
Contingency	53,695	53,695	-	53,695
<b>Total Expenditures</b>	<b>122,535</b>	<b>122,665</b>	<b>67,703</b>	<b>54,962</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(80,167)</b>	<b>(80,297)</b>	<b>(24,485)</b>	<b>55,812</b>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(3,362)	(3,232)	(3,362)	(130)
<b>Total Other Financing Sources (Uses)</b>	<b>(3,362)</b>	<b>(3,232)</b>	<b>(3,362)</b>	<b>(130)</b>
<b>Net Change in Fund Balance</b>	<b>(83,529)</b>	<b>(83,529)</b>	<b>(27,847)</b>	<b>55,682</b>
Fund balance, beginning of year	83,529	83,529	94,170	10,641
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 66,323</b>	<b>\$ 66,323</b>

See independent auditor's report.

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Intergovernmental grants	\$ -	\$ 245,144	\$ 426,258	\$ 181,114
Interest on investments	-		2,662	2,662
Miscellaneous	-	500	671	171
<b>Total Revenues</b>	<b>-</b>	<b>245,644</b>	<b>429,591</b>	<b>183,947</b>
<b>Expenditures:</b>				
Materials and services	-	171,684	157,441	14,243
<b>Total Expenditures</b>	<b>-</b>	<b>171,684</b>	<b>157,441</b>	<b>14,243</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>73,960</b>	<b>272,150</b>	<b>198,190</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	92,173	184,352	92,179
Transfers out	-	(166,133)	(230,361)	(64,228)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(73,960)</b>	<b>(46,009)</b>	<b>27,951</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>226,141</b>	<b>226,141</b>
Fund balance, beginning of year	-	-	-	-
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 226,141</b>	<b>\$ 226,141</b>

See independent auditor's report.

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Licenses and permits	\$ 48,000	\$ 48,000	\$ 47,977	\$ (23)
Fines, fees and forfeitures	125,500	125,500	88,170	(37,330)
Interest on investments	9,000	9,000	34,503	25,503
<b>Total Revenues</b>	<b>182,500</b>	<b>182,500</b>	<b>170,650</b>	<b>(11,850)</b>
<b>Expenditures:</b>				
Materials and services	-	12,500	-	12,500
Contingency	1,226,806	1,226,806	-	1,226,806
<b>Total Expenditures</b>	<b>1,226,806</b>	<b>1,239,306</b>	<b>-</b>	<b>1,239,306</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,044,306)</b>	<b>(1,056,806)</b>	<b>170,650</b>	<b>1,227,456</b>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(417,562)	(442,062)	27,480	469,542
<b>Total Other Financing Sources (Uses)</b>	<b>(417,562)</b>	<b>(442,062)</b>	<b>27,480</b>	<b>469,542</b>
<b>Net Change in Fund Balance</b>	<b>(1,461,868)</b>	<b>(1,498,868)</b>	<b>198,130</b>	<b>1,696,998</b>
Fund balance, beginning of year	1,461,868	1,498,868	1,565,579	66,711
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,763,709</b>	<b>\$ 1,763,709</b>

See independent auditor's report.

COLUMBIA COUNTY, OREGON

County Park Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance Actual and Budget - Budgetary Basis  
 For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Intergovernmental grants	\$ 195,400	\$ 195,400	\$ 35,055	\$ (160,345)
Licenses and permits	-	-	143,818	143,818
Charges for services	-	-	2,341	2,341
Fines, fees and forfeitures	275,000	275,000	349,863	74,863
Mineral royalties and timber revenue	-	-	255,849	255,849
Interest on investments	-	-	3,258	3,258
Miscellaneous	-	-	11,333	11,333
<b>Total Revenues</b>	<b>470,400</b>	<b>470,400</b>	<b>801,517</b>	<b>331,117</b>
<b>Expenditures:</b>				
Personal services	278,785	278,785	190,985	87,800
Materials and services	268,343	270,741	399,964	(129,223)
Capital outlay	70,000	70,000	26,523	43,477
Contingency	212,494	212,494	-	212,494
<b>Total Expenditures</b>	<b>829,622</b>	<b>832,020</b>	<b>617,472</b>	<b>214,548</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(359,222)</b>	<b>(361,620)</b>	<b>184,045</b>	<b>545,665</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	25,000	25,000	-	(25,000)
Transfers out	(90,847)	(88,449)	(78,757)	9,692
<b>Total Other Financing Sources (Uses)</b>	<b>(65,847)</b>	<b>(63,449)</b>	<b>(78,757)</b>	<b>(15,308)</b>
<b>Net Change in Fund Balance</b>	<b>(425,069)</b>	<b>(425,069)</b>	<b>105,288</b>	<b>530,357</b>
Fund balance, beginning of year	425,069	425,069	165,078	(259,991)
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 270,366</b>	<b>\$ 270,366</b>

See independent auditor's report.

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Intergovernmental grants	\$ 2,345,759	\$ 1,820,759	\$ 1,363,319	\$ (457,440)
Charges for services	204,000	204,000	213,312	9,312
Fines, fees and forfeitures	315,000	315,000	-	(315,000)
Interest on investments	(2,000)	(2,000)	(8,359)	(6,359)
Miscellaneous	-	-	139,572	139,572
<b>Total Revenues</b>	<b>2,862,759</b>	<b>2,337,759</b>	<b>1,707,844</b>	<b>(629,915)</b>
<b>Expenditures:</b>				
Personal services	275,406	330,545	276,926	53,619
Materials and services	1,291,239	1,295,342	1,293,109	2,233
Capital outlay	990,880	990,880	513,382	477,498
<b>Total Expenditures</b>	<b>2,557,525</b>	<b>2,616,767</b>	<b>2,083,417</b>	<b>533,350</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>305,234</b>	<b>(279,008)</b>	<b>(375,573)</b>	<b>(96,565)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	178,853	758,992	660,139	(98,853)
Transfers out	(515,118)	(511,015)	(513,812)	(2,797)
<b>Total Other Financing Sources (Uses)</b>	<b>(336,265)</b>	<b>247,977</b>	<b>146,327</b>	<b>(101,650)</b>
<b>Net Change in Fund Balance</b>	<b>(31,031)</b>	<b>(31,031)</b>	<b>(229,246)</b>	<b>(198,215)</b>
Fund balance, beginning of year	31,031	31,031	287,172	256,141
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,926</b>	<b>\$ 57,926</b>

See independent auditor's report.

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Fines, fees and forfeitures	\$ 901,676	\$ 901,676	\$ 781,379	\$ (120,297)
Intergovernmental grants	-	-	51,961	51,961
Interest on investments	2,500	2,500	7,745	5,245
<b>Total Revenues</b>	<b>904,176</b>	<b>904,176</b>	<b>841,085</b>	<b>(63,091)</b>
<b>Expenditures:</b>				
Personal services	914,669	914,669	783,678	130,991
Materials and services	31,313	35,506	37,720	(2,214)
Contingency	100,126	100,126	-	100,126
<b>Total Expenditures</b>	<b>1,046,108</b>	<b>1,050,301</b>	<b>821,398</b>	<b>228,903</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(141,932)</b>	<b>(146,125)</b>	<b>19,687</b>	<b>165,812</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	11,000	11,000	-	(11,000)
Transfers out	(138,191)	(133,998)	(133,565)	433
<b>Total Other Financing Sources (Uses)</b>	<b>(127,191)</b>	<b>(122,998)</b>	<b>(133,565)</b>	<b>(10,567)</b>
<b>Net Change in Fund Balance</b>	<b>(269,123)</b>	<b>(269,123)</b>	<b>(113,878)</b>	<b>155,245</b>
Fund balance, beginning of year	269,123	269,123	365,176	96,053
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 251,298</b>	<b>\$ 251,298</b>

See independent auditor's report.

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Intergovernmental grants	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)
Public service tax collected by State	-	-	129,429	-
Fines, fees and forfeitures	1,363,729	1,363,729	1,363,729	-
<b>Total Revenues</b>	<b>1,413,729</b>	<b>1,413,729</b>	<b>1,493,158</b>	<b>(50,000)</b>
<b>Expenditures:</b>				
Materials and services	829,437	829,437	788,527	40,910
Special payments	5,178	5,178	4,923	255
<b>Total Expenditures</b>	<b>834,615</b>	<b>834,615</b>	<b>793,450</b>	<b>41,165</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>579,114</b>	<b>579,114</b>	<b>699,708</b>	<b>120,594</b>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(579,114)	(579,114)	(570,279)	8,835
<b>Total Other Financing Sources (Uses)</b>	<b>(579,114)</b>	<b>(579,114)</b>	<b>(570,279)</b>	<b>8,835</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>129,429</b>	<b>129,429</b>
Fund balance, beginning of year	-	-	-	-
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 129,429</b>	<b>\$ 129,429</b>

See independent auditor's report.

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Interest on investments	\$ 2,000	\$ 2,000	\$ 27,075	\$ 25,075
<b>Total Revenues</b>	<b>2,000</b>	<b>2,000</b>	<b>27,075</b>	<b>25,075</b>
<b>Expenditures:</b>				
Materials and services	1,205,000	1,205,000	-	1,205,000
Contingency	7,591	7,591	-	7,591
<b>Total Expenditures</b>	<b>1,212,591</b>	<b>1,212,591</b>	<b>-</b>	<b>1,212,591</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,210,591)</b>	<b>(1,210,591)</b>	<b>27,075</b>	<b>1,237,666</b>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(210,000)	(210,000)	(193,469)	16,531
<b>Total Other Financing Sources (Uses)</b>	<b>(210,000)</b>	<b>(210,000)</b>	<b>(193,469)</b>	<b>16,531</b>
<b>Net Change in Fund Balance</b>	<b>(1,420,591)</b>	<b>(1,420,591)</b>	<b>(166,394)</b>	<b>1,254,197</b>
Fund balance, beginning of year	1,420,591	1,420,591	1,404,441	(16,150)
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,238,047</b>	<b>\$ 1,238,047</b>

See independent auditor's report.

COLUMBIA COUNTY, OREGON

Meadowview Services District  
 Schedule of Revenues, Expenditures and Changes in Fund Balance Actual and Budget - Budgetary Basis  
 For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Property tax collected by County	\$ 3,164	\$ 3,164	\$ 3,269	\$ 105
Mineral royalties and timber revenue	-	-	8	8
Interest on investments	15	15	62	47
<b>Total Revenues</b>	<b>3,179</b>	<b>3,179</b>	<b>3,339</b>	<b>160</b>
<b>Expenditures:</b>				
Materials and services	2,100	2,100	1,829	271
Special payments	750	750	-	750
Contingency	800	800	-	800
<b>Total Expenditures</b>	<b>3,650</b>	<b>3,650</b>	<b>1,829</b>	<b>1,821</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(471)</b>	<b>(471)</b>	<b>1,510</b>	<b>1,981</b>
<b>Other Financing Sources (Uses):</b>				
Transfers out	-	-	(750)	(750)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(750)</b>	<b>(750)</b>
<b>Net Change in Fund Balance</b>	<b>(471)</b>	<b>(471)</b>	<b>760</b>	<b>1,231</b>
Fund balance, beginning of year	1,271	1,271	2,014	743
<b>Fund Balance, End of Year</b>	<b>\$ 800</b>	<b>\$ 800</b>	<b>\$ 2,774</b>	<b>\$ 1,974</b>

See independent auditor's report.

COLUMBIA COUNTY, OREGON

Columbia County Development Agency  
 Schedule of Revenues, Expenditures and Changes in Fund Balance Actual and Budget - Budgetary Basis  
 For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Property tax collected by County	\$ 2,708,166	\$ 2,708,166	\$ 3,194,848	\$ 486,682
Interest on investments	10,000	10,000	79,085	69,085
Mineral royalties and timber revenue	10,000	10,000	161,655	151,655
<b>Total Revenues</b>	<b>2,728,166</b>	<b>2,728,166</b>	<b>3,435,588</b>	<b>707,422</b>
<b>Expenditures:</b>				
Materials and services	62,141	62,141	66,626	(4,485)
Debt service	956,955	956,955	756,954	200,001
Special payments	80,000	80,000	-	80,000
Contingency	3,399,850	3,399,850	-	3,399,850
<b>Total Expenditures</b>	<b>4,498,946</b>	<b>4,498,946</b>	<b>823,580</b>	<b>3,675,366</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,770,780)</b>	<b>(1,770,780)</b>	<b>2,612,008</b>	<b>4,382,788</b>
<b>Other Financing Sources (Uses):</b>				
Transfers out	-	-	(18,750)	(18,750)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(18,750)</b>	<b>(18,750)</b>
<b>Net Change in Fund Balance</b>	<b>(1,770,780)</b>	<b>(1,770,780)</b>	<b>2,593,258</b>	<b>4,364,038</b>
Fund balance, beginning of year	1,770,780	1,770,780	1,959,502	188,722
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,552,760</b>	<b>\$ 4,552,760</b>

See independent auditor's report.

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Property taxes	\$ 285,000	\$ 285,000	\$ 284,817	\$ (183)
Special payment from component units	20,000	20,000	-	(20,000)
Charges for services	18,000	18,000	248	(17,752)
Interest on investments	4,000	4,000	14,696	10,696
Mineral royalties and timber revenue	-	-	14,471	14,471
<b>Total Revenues</b>	<b>327,000</b>	<b>327,000</b>	<b>314,232</b>	<b>(12,768)</b>
<b>Expenditures:</b>				
Personal services	153,000	153,000	-	153,000
Materials and services	126,000	126,000	217,838	(91,838)
Capital outlay	10,000	10,000	-	10,000
Special payments	20,000	20,000	700	19,300
Contingency	225,518	225,518	-	225,518
<b>Total Expenditures</b>	<b>534,518</b>	<b>534,518</b>	<b>218,538</b>	<b>315,980</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(207,518)</b>	<b>(207,518)</b>	<b>95,694</b>	<b>303,212</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	-	4,923	4,923
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>4,923</b>	<b>4,923</b>
<b>Net Change in Fund Balance</b>	<b>(207,518)</b>	<b>(207,518)</b>	<b>100,617</b>	<b>308,135</b>
Fund balance, beginning of year	642,518	642,518	647,423	4,905
<b>Fund Balance, End of Year</b>	<b>\$ 435,000</b>	<b>\$ 435,000</b>	<b>\$ 748,040</b>	<b>\$ 313,040</b>

See independent auditor's report.

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Charges for services	\$ 3,183,000	\$ 3,183,000	\$ 3,463,397	\$ 280,397
Interest on investments	12,000	12,000	46,286	34,286
Miscellaneous	-	-	102,083	102,083
<b>Total Revenues</b>	<b>3,195,000</b>	<b>3,195,000</b>	<b>3,611,766</b>	<b>416,766</b>
<b>Expenditures:</b>				
Personal services	181,950	181,950	124,694	57,256
Materials and services	2,218,568	2,391,476	2,180,909	210,567
Capital outlay	-	1,200,000	50,849	1,149,151
Debt service	423,660	323,660	339,704	(16,044)
Contingency	1,907,260	1,347,442	-	1,347,442
<b>Total Expenditures</b>	<b>4,731,438</b>	<b>5,444,528</b>	<b>2,696,156</b>	<b>2,748,372</b>
<b>Excess of Revenues Over (Under Expenditures)</b>	<b>(1,536,438)</b>	<b>(2,249,528)</b>	<b>915,610</b>	<b>3,165,138</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	-	1,409	1,409
Transfers out	(46,327)	(46,472)	(45,484)	988
<b>Total Other Financing Sources (Uses)</b>	<b>(46,327)</b>	<b>(46,472)</b>	<b>(44,075)</b>	<b>2,397</b>
<b>Net Change in Fund Balance</b>	<b>(1,582,765)</b>	<b>(2,296,000)</b>	<b>871,535</b>	<b>3,167,535</b>
Fund balance, beginning of year	1,582,765	2,296,000	2,107,478	(188,522)
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,979,013</b>	<b>\$ 2,979,013</b>
<b>Reconciliation to Ending Net Position:</b>				
Add capital assets			\$ 3,806,225	
Deduct long term debt			(1,443,659)	
Pension and OPEB adjustments-				
Net pension liability			(98,441)	
Net OPEB obligation			(4,049)	
Deferred outflow			40,311	
Deferred inflow			(8,701)	
<b>Total Net Position</b>			<b>\$ 5,270,699</b>	

See independent auditor's report.

COLUMBIA COUNTY, OREGON

Combining Balance Sheet  
Internal Service Funds  
For the Year Ended June 30, 2019

	Risk Management Fund	Support Major Projects Fund	Totals
<b>Assets:</b>			
Cash and investment	\$ 8,002	\$ 463,326	\$ 471,328
<b>Total Assets</b>	<b>\$ 8,002</b>	<b>\$ 463,326</b>	<b>\$ 471,328</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 305	\$ 10,371	\$ 10,676
<b>Total Liabilities</b>	<b>305</b>	<b>10,371</b>	<b>10,676</b>
<b>Fund Balances:</b>			
Restricted	7,697	452,955	460,652
<b>Total Fund Balances</b>	<b>7,697</b>	<b>452,955</b>	<b>460,652</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 8,002</b>	<b>\$ 463,326</b>	<b>\$ 471,328</b>

See independent auditor's report.

COLUMBIA COUNTY, OREGON

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Internal Service Funds  
 For the Year Ended June 30, 2019

	Risk Management Fund	Support Major Projects Fund	Totals
<b>Revenues:</b>			
Intergovernmental grants	\$ -	\$ 65,500	\$ 65,500
Interest on investments	-	5,085	5,085
Charges for services	-	28,113	28,113
<b>Total Revenues</b>	<b>-</b>	<b>98,698</b>	<b>98,698</b>
<b>Expenditures:</b>			
Material and services	141,185	71,079	212,264
Capital outlay	-	25,038	25,038
<b>Total Expenditures</b>	<b>141,185</b>	<b>96,117</b>	<b>237,302</b>
<b>Excess of Revenues Over (Under Expenditures)</b>	<b>(141,185)</b>	<b>2,581</b>	<b>(138,604)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in	148,882	450,374	599,256
<b>Total Other Financing Sources (Uses)</b>	<b>148,882</b>	<b>450,374</b>	<b>599,256</b>
<b>Net Change in Fund Balance</b>	<b>7,697</b>	<b>452,955</b>	<b>460,652</b>
Fund balance, beginning of year	-	-	-
<b>Fund Balance, End of Year</b>	<b>\$ 7,697</b>	<b>\$ 452,955</b>	<b>\$ 460,652</b>

See independent auditor's report.

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Expenditures:</b>				
Materials and services	\$ -	\$ 148,882	\$ 141,185	\$ 7,697
<b>Total Expenditures</b>	<b>-</b>	<b>148,882</b>	<b>141,185</b>	<b>7,697</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(148,882)</b>	<b>(141,185)</b>	<b>7,697</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	148,882	148,882	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>148,882</b>	<b>148,882</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>7,697</b>	<b>7,697</b>
Fund balance, beginning of year	-	-	-	-
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,697</b>	<b>\$ 7,697</b>

See independent auditor's report.

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, 2019

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Revenues:</b>				
Intergovernmental grants	\$ -	\$ 218,300	\$ 65,500	\$ (152,800)
Charges for services	-	-	28,113	28,113
Interest on investments	-	-	5,085	5,085
<b>Total Revenues</b>	<b>-</b>	<b>218,300</b>	<b>98,698</b>	<b>(119,602)</b>
<b>Expenditures:</b>				
Materials and services	-	296,200	71,079	225,121
Capital outlay	-	382,474	25,038	357,436
<b>Total Expenditures</b>	<b>-</b>	<b>678,674</b>	<b>96,117</b>	<b>582,557</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(460,374)</b>	<b>2,581</b>	<b>462,955</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	460,374	450,374	(10,000)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>460,374</b>	<b>450,374</b>	<b>(10,000)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>452,955</b>	<b>452,955</b>
Fund balance, beginning of year	-	-	-	-
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 452,955</b>	<b>\$ 452,955</b>

See independent auditor's report.

COLUMBIA COUNTY, OREGON

Fiduciary Fund  
Combining Statement of Net Position  
June 30, 2019

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	<u>Treasurer Fund</u>
<b>Assets:</b>	
Cash and cash equivalents	\$ 1,186,004
Accounts receivable	<u>179</u>
<b>Total Assets</b>	<b><u>\$ 1,186,183</u></b>
<b>Liabilities:</b>	
Due to other governments	<u>\$ 1,186,183</u>
<b>Total Liabilities</b>	<b><u>\$ 1,186,183</u></b>

See independent auditor's report.

COLUMBIA COUNTY, OREGON

Fiduciary Fund  
 Combining Statement of Changes in Assets and Liabilities  
 For the Year Ended June 30, 2019

	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019
<b>Agency Funds</b>				
<b>Assets:</b>				
Cash	\$ 866,113	\$ 76,111,199	\$ (75,791,308)	\$ 1,186,004
Property taxes receivable	4,667,927	75,367,643	(80,035,570)	-
Accounts receivable	-	179	-	179
<b>Total Assets</b>	<b><u>\$ 5,534,040</u></b>	<b><u>\$ 151,479,021</u></b>	<b><u>\$ (155,826,878)</u></b>	<b><u>\$ 1,186,183</u></b>
<b>Liabilities:</b>				
Due to other governments	\$ 5,534,040	\$ 151,479,021	\$ (155,826,878)	\$ 1,186,183
<b>Total Liabilities</b>	<b><u>\$ 5,534,040</u></b>	<b><u>\$ 151,479,021</u></b>	<b><u>\$ (155,826,878)</u></b>	<b><u>\$ 1,186,183</u></b>

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**

**General Fund by Department  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
For the Year Ended June 30, 2019**

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>Expenditures:</b>				
Board of Commissioners-				
Personal services	\$ 569,018	\$ 569,018	\$ 572,738	\$ (3,720)
Materials and services	51,335	61,335	41,930	19,405
Transfer	205,284	205,284	206,816	(1,532)
<b>Total Board of Commissioners</b>	<b>825,637</b>	<b>835,637</b>	<b>821,484</b>	<b>14,153</b>
Assessor's Office-				
Personal services	1,238,002	1,238,002	1,207,492	30,510
Materials and services	69,994	69,994	49,728	20,266
Capital outlay	82,000	82,000	70,543	11,457
Transfer	349,767	349,767	351,306	(1,539)
<b>Total Assessor's Office</b>	<b>1,739,763</b>	<b>1,739,763</b>	<b>1,679,069</b>	<b>60,694</b>
Tax Collector-				
Personal services	214,872	214,872	156,473	58,399
Materials and services	59,750	59,750	79,847	(20,097)
Transfer	106,499	106,499	104,679	1,820
<b>Total Tax Collector</b>	<b>381,121</b>	<b>381,121</b>	<b>340,999</b>	<b>40,122</b>
Clerk's Office-				
Personal services	228,007	228,007	222,544	5,463
Materials and services	44,047	44,047	30,671	13,376
Capital outlay	10,000	10,000	-	10,000
Transfer	102,695	102,695	103,610	(915)
<b>Total Clerk's Office</b>	<b>384,749</b>	<b>384,749</b>	<b>356,825</b>	<b>27,924</b>
Elections-				
Personal services	77,183	77,183	80,720	(3,537)
Materials and services	52,550	97,550	88,968	8,582
Capital outlay	6,749	6,749	-	6,749
Transfer	69,666	69,666	70,027	(361)
<b>Total Elections</b>	<b>206,148</b>	<b>251,148</b>	<b>239,715</b>	<b>11,433</b>
Sheriff's Office-				
Personal services	2,123,966	2,123,966	1,865,099	258,867
Materials and services	520,917	520,917	539,761	(18,844)
Capital outlay	5,000	5,000	-	5,000
Debt service	20,000	20,000	-	20,000
Transfer	580,424	580,424	564,328	16,096
<b>Total Sheriff's Office</b>	<b>3,250,307</b>	<b>3,250,307</b>	<b>2,969,188</b>	<b>281,119</b>

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**

**General Fund by Department  
Schedule of Revenues, Expenditures and Changes in Fund Balance (Continued)  
For the Year Ended June 30, 2019**

	Original Budget	Final Budget	Actual	Variance With Final Budget
County Jail- Transfer	1,000,000	1,000,000	1,000,000	-
Total County Jail	1,000,000	1,000,000	1,000,000	-
Economic Development Office- Personal services	53,424	-	-	-
Materials and services	116,941	-	-	-
Transfer	113,952	-	92,176	(92,176)
Total Economic Development Office	284,317	-	92,176	(92,176)
County Surveyor- Personal services	148,245	148,245	152,226	(3,981)
Materials and services	7,633	9,633	5,551	4,082
Transfer	32,767	32,767	33,136	(369)
Total County Surveyor	188,645	190,645	190,913	(268)
District Attorney- Personal services	1,543,006	1,543,006	1,486,552	56,454
Materials and services	68,570	68,570	45,004	23,566
Transfer	402,296	402,296	405,719	(3,423)
Total District Attorney	2,013,872	2,013,872	1,937,275	76,597
Justice Court- Clatskanie/Vernonia- Personal services	274,629	274,629	223,994	50,635
Materials and services	309,602	309,602	309,117	485
Transfer	102,319	102,319	103,366	(1,047)
Total Justice Court- Clatskanie/Vernonia	686,550	686,550	636,477	50,073
Columbia County Firing Range- Materials and services	4,264	5,764	5,702	62
Transfer	4,255	4,255	4,255	-
Total Columbia County Firing Range	8,519	10,019	9,957	62
Juvenile Department- Personal services	740,289	740,289	639,013	101,276
Materials and services	217,207	217,207	119,181	98,026
Transfer	228,287	228,287	227,236	1,051
Total Juvenile Department	1,185,783	1,185,783	985,430	200,353

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**

**General Fund by Department  
Schedule of Revenues, Expenditures and Changes in Fund Balance (Continued)  
For the Year Ended June 30, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
County Counsel-				
Personal services	566,400	566,400	487,535	78,865
Materials and services	24,900	24,900	16,999	7,901
Transfer	<u>18,676</u>	<u>18,676</u>	<u>17,807</u>	<u>869</u>
Total County Counsel	609,976	609,976	522,341	87,635
Veteran's Service Office-				
Materials and services	136,895	156,502	156,502	-
Transfer	<u>5,005</u>	<u>5,005</u>	<u>5,005</u>	<u>-</u>
Total Veteran's Service Office	141,900	161,507	161,507	-
Public Health-				
Personal services	230,195	391,244	373,481	17,763
Materials and services	1,007,724	1,007,724	784,013	223,711
Transfer	<u>80,244</u>	<u>85,942</u>	<u>85,627</u>	<u>315</u>
Total Public Health	1,318,163	1,484,910	1,243,121	241,789
Court Mediation-				
Materials and services	34,000	-	-	-
Transfer	<u>-</u>	<u>-</u>	<u>6,151</u>	<u>(6,151)</u>
Total Court Mediation	34,000	-	6,151	(6,151)
Emergency Services-				
Personal services	253,104	273,104	295,579	(22,475)
Materials and services	49,923	64,923	64,813	110
Capital outlay	-	15,000	10,582	4,418
Transfer	<u>75,774</u>	<u>75,774</u>	<u>77,090</u>	<u>(1,316)</u>
Total Emergency Services	378,801	428,801	448,064	(19,263)
Finance Office-				
Personal services	682,079	682,079	557,790	124,289
Materials and services	590,149	299,266	206,543	92,723
Capital outlay	40,500	-	10,412	(10,412)
Transfer	<u>54,297</u>	<u>191,792</u>	<u>183,759</u>	<u>8,033</u>
Total Finance Office	1,367,025	1,173,137	958,504	214,633

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**

**General Fund by Department  
Schedule of Revenues, Expenditures and Changes in Fund Balance (Continued)  
For the Year Ended June 30, 2019**

	Original Budget	Final Budget	Actual	Variance With Final Budget
Land Development Office-				
Personal services	818,438	701,959	654,076	47,883
Materials and services	39,946	54,921	83,447	(28,526)
Transfer	493,940	489,992	407,569	82,423
Total Land Development Office	1,352,324	1,246,872	1,145,092	101,780
Information Services-				
Personal services	526,523	526,523	504,167	22,356
Materials and services	363,382	295,082	242,610	52,472
Capital outlay	100,000	45,000	44,992	8
Transfer	18,126	88,126	88,332	(206)
Total Information Services	1,008,031	954,731	880,101	74,630
Communications and Public Affairs-				
Personal services	122,168	122,168	119,989	2,179
Materials and services	11,790	11,790	5,518	6,272
Transfer	4,047	4,047	4,252	(205)
Total Communications and Public Affairs	138,005	138,005	129,759	8,246
Human Resources/Civil Services-				
Personal services	221,927	221,927	206,825	15,102
Materials and services	77,500	77,500	26,788	50,712
Transfer	7,428	7,428	7,927	(499)
Total Human Resources/Civil Services	306,855	306,855	241,540	65,315
General Services-				
Personal services	456,876	456,876	404,436	52,440
Materials and services	186,925	186,925	203,601	(16,676)
Capital outlay	150,000	-	-	-
Transfer	13,663	110,637	108,768	1,869
Total General Services	807,464	754,438	716,805	37,633
Nondepartmental-				
Debt service	948,287	944,112	943,586	526
Transfer	-	525,000	538,936	(13,936)
Contingency	1,181,462	470,321	-	470,321
Unappropriated ending balance	1,500,000	1,500,000	-	1,500,000
Total Nondepartmental	3,629,749	3,439,433	1,482,522	1,956,911
<b>Total Expenditures</b>	<b>\$ 23,247,704</b>	<b>\$ 22,628,259</b>	<b>\$ 19,195,015</b>	<b>\$ 3,433,244</b>

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**

**Future Maturities of Long-Term Debt  
For the Year Ended June 30, 2019**

Year	US Bank		City of St. Helens	
	Principal	Interest	Principal	Interest
2019 - 2020	\$ 80,741	\$ 5,420	\$ 5,380	\$ 1,300
2020 - 2021	83,834	1,926	5,542	1,138
2021 - 2022	-	-	5,710	970
2022 - 2023	-	-	5,883	797
2023 - 2024	-	-	6,060	620
2024 - 2025	-	-	6,244	436
2025 - 2026	-	-	6,432	248
2026 - 2027	-	-	3,423	51
2027 - 2028	-	-	-	-
2028 - 2029	-	-	-	-
	<b>\$ 164,575</b>	<b>\$ 7,346</b>	<b>\$ 44,674</b>	<b>\$ 5,560</b>

Year	West Ranier		Business-Type Activities Transfer Station	
	Principal	Interest	Principal	Interest
2019 - 2020	\$ 23,768	\$ 8,746	\$ 251,910	\$ 71,750
2020 - 2021	23,976	7,439	264,430	59,230
2021 - 2022	24,200	6,090	277,572	46,088
2022 - 2023	24,436	4,729	291,368	32,292
2023 - 2024	29,686	3,354	305,849	17,811
2024 - 2025	29,949	1,685	52,530	2,611
2025 - 2026	-	-	-	-
2026 - 2027	-	-	-	-
2027 - 2028	-	-	-	-
2028 - 2029	-	-	-	-
	<b>\$ 156,015</b>	<b>\$ 32,043</b>	<b>\$ 1,443,659</b>	<b>\$ 229,782</b>

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**

**Future Maturities of Long-Term Debt (Continued)  
For the Year Ended June 30, 2019**

Year	PERS Bond 1		PERS Bond 2	
	Principal	Interest	Principal	Interest
2019 - 2020	\$ 97,625	\$ 410,202	\$ 215,000	\$ 142,552
2020 - 2021	295,000	235,430	245,000	132,106
2021 - 2022	340,000	215,223	275,000	119,846
2022 - 2023	385,000	191,933	305,000	106,085
2023 - 2024	440,000	165,560	345,000	90,823
2024 - 2025	495,000	135,420	380,000	73,559
2025 - 2026	555,000	102,750	420,000	54,544
2026 - 2027	625,000	64,733	465,000	33,527
2027 - 2028	320,000	21,920	205,000	10,258
2028 - 2029	-	-	-	-
	<b>\$ 3,552,625</b>	<b>\$ 1,543,171</b>	<b>\$ 2,855,000</b>	<b>\$ 763,300</b>

Year	County Leases	
	Principal	Interest
2019 - 2020	\$ 29,434	\$ 1,406
2020 - 2021	29,434	1,406
2021 - 2022	29,434	1,406
2022 - 2023	10,347	494
2023 - 2024	6,559	84
2024 - 2025	-	-
2025 - 2026	-	-
2026 - 2027	-	-
2027 - 2028	-	-
2028 - 2029	-	-
	<b>\$ 105,208</b>	<b>\$ 4,796</b>

See independent auditor's report.

COLUMBIA COUNTY, OREGON

Schedule of Accountability for Elected Officials  
For the Year Ended June 30, 2019

	Assessor	County Clerk	District Attorney	Sheriff	Treasurer	Justice of the Peace	Total
On hand, July 1, 2018	\$ -	\$ 175	\$ -	\$ 269,955	\$ 688,303	\$ 25,397	\$ 983,830
Receipts	-	476,817	1,400	1,642,290	77,147,866	724,334	79,992,707
Turnover and disbursements	-	(476,817)	(1,400)	(1,579,854)	(77,209,886)	(742,338)	(80,010,295)
<b>On Hand, June 30, 2019</b>	<b>-</b>	<b>175</b>	<b>-</b>	<b>332,391</b>	<b>626,283</b>	<b>7,393</b>	<b>966,242</b>
Change, petty cash, and revolving funds	-	175	-	800	626,283	7,393	634,651
Held in Trust for inmates	-	-	-	331,591	-	-	331,591
<b>On Hand, June 30, 2019</b>	<b>\$ -</b>	<b>\$ 175</b>	<b>\$ -</b>	<b>\$ 332,391</b>	<b>\$ 626,283</b>	<b>\$ 7,393</b>	<b>\$ 966,242</b>

See independent auditor's report.

**STATISTICAL SECTION**

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

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<b>Financial Trends:</b> These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	106 - 114
<b>Revenue Capacity:</b> These schedules contain information to help the reader assess the government's most significant local revenue sources, the property tax.	115 - 117
<b>Debt Capacity:</b> 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.	118 - 119
<b>Demographic and Economic Information:</b> Help the reader understand the environment within which the government's financial activities take place.	120
<b>Operating Information:</b> 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.	121

**COLUMBIA COUNTY, OREGON**

**Net Position by Component - Last Ten Fiscal Years  
Accrual Basis of Accounting  
For the Year Ended June 30, 2019**

	<u>2018 - 2019</u>	<u>2017 - 2018</u>	<u>2016 - 2017</u>	<u>2015 - 2016</u>	<u>2014 - 2015</u>	<u>2013 - 2014</u>	<u>2012 - 2013</u>	<u>2011 - 2012</u>	<u>2010 - 2011</u>	<u>2009 - 2010</u>
<b>Governmental Activities:</b>										
Net investment in capital-										
Assets	\$ 39,688,516	\$ 41,393,408	\$ 38,350,270	\$ 37,507,256	\$ 35,611,296	\$ 27,421,467	\$ 28,465,134	\$ 30,651,937	\$ 33,027,026	\$ 35,580,094
Restricted	18,163,941	14,561,736	13,103,799	10,233,711	9,255,648	10,606,224	9,273,509	10,354,152	9,451,867	303,731
Unrestricted	<u>(12,496,105)</u>	<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>	<u>1,971,572</u>	<u>1,923,848</u>	<u>2,371,432</u>	<u>14,314,189</u>
<b>Total Governmental Activities</b>	<b><u>\$ 45,356,352</u></b>	<b><u>\$ 43,906,080</u></b>	<b><u>\$ 39,276,108</u></b>	<b><u>\$ 37,944,116</u></b>	<b><u>\$ 38,304,039</u></b>	<b><u>\$ 40,609,163</u></b>	<b><u>\$ 39,710,215</u></b>	<b><u>\$ 42,929,937</u></b>	<b><u>\$ 44,850,325</u></b>	<b><u>\$ 50,198,014</u></b>
<b>Business-Type Activities:</b>										
Net investment in capital-										
Assets	\$ 2,362,566	\$ 2,167,675	\$ 1,791,685	\$ 1,359,090	\$ 869,345	\$ 844,006	\$ 825,874	\$ 826,738	\$ 840,833	\$ 861,024
Restricted	5,256,465	700,000	500,000	300,000	-	2,143	-	-	-	-
Unrestricted	<u>(2,348,332)</u>	<u>1,345,480</u>	<u>1,088,260</u>	<u>929,490</u>	<u>1,165,400</u>	<u>507,914</u>	<u>271,501</u>	<u>203,403</u>	<u>51,394</u>	<u>247,538</u>
<b>Total Business-Type Activities</b>	<b><u>\$ 5,270,699</u></b>	<b><u>\$ 4,213,155</u></b>	<b><u>\$ 3,379,945</u></b>	<b><u>\$ 2,588,580</u></b>	<b><u>\$ 2,034,745</u></b>	<b><u>\$ 1,354,063</u></b>	<b><u>\$ 1,097,375</u></b>	<b><u>\$ 1,030,141</u></b>	<b><u>\$ 892,227</u></b>	<b><u>\$ 1,108,562</u></b>
<b>Primary Governmental Activities:</b>										
Net investment in capital-										
Assets	\$ 42,051,082	\$ 43,561,083	\$ 40,141,955	\$ 38,866,346	\$ 36,480,641	\$ 28,265,473	\$ 29,291,008	\$ 31,478,675	\$ 33,867,859	\$ 36,441,118
Restricted	23,420,406	15,261,736	13,603,799	10,533,711	9,255,648	10,608,367	9,273,509	10,354,152	9,451,867	303,731
Unrestricted	<u>(14,844,437)</u>	<u>(10,703,584)</u>	<u>(11,089,701)</u>	<u>(8,867,361)</u>	<u>(5,397,505)</u>	<u>3,089,386</u>	<u>2,243,073</u>	<u>2,127,251</u>	<u>2,422,826</u>	<u>14,561,727</u>
<b>Total Primary Governmental Activities</b>	<b><u>\$ 50,627,051</u></b>	<b><u>\$ 48,119,235</u></b>	<b><u>\$ 42,656,053</u></b>	<b><u>\$ 40,532,696</u></b>	<b><u>\$ 40,338,784</u></b>	<b><u>\$ 41,963,226</u></b>	<b><u>\$ 40,807,590</u></b>	<b><u>\$ 43,960,078</u></b>	<b><u>\$ 45,742,552</u></b>	<b><u>\$ 51,306,576</u></b>

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**

**Changes in Net Position - Last Ten Fiscal Years  
Accrual Basis of Accounting  
For the Year Ended June 30, 2019**

	<u>2018 - 2019</u>	<u>2017 - 2018</u>	<u>2016 - 2017</u>	<u>2015 - 2016</u>	<u>2014 - 2015</u>
<b>Expenses:</b>					
Governmental activities-					
General government	\$ 11,992,914	\$ 10,955,627	\$ 7,799,482	\$ 8,074,730	\$ 4,798,143
Roads and bridges	6,430,337	7,375,845	6,063,186	6,488,377	5,026,777
Public safety	14,669,414	13,469,977	12,064,715	12,281,630	8,124,493
Health and welfare	1,459,045	997,175	278,917	374,843	1,646,918
Culture and recreation	1,074,714	1,150,499	1,349,201	1,521,110	1,359,871
Economic development	1,766,835	1,976,470	2,260,997	2,224,564	3,069,194
Interest on long-term debt	583,536	655,597	1,426,769	1,942,940	1,938,588
<b>Total governmental activities</b>	<b>37,976,795</b>	<b>36,581,190</b>	<b>31,243,267</b>	<b>32,908,194</b>	<b>25,963,984</b>
Business-type activities-					
Transfer station	2,510,147	2,508,263	2,280,324	2,235,458	1,892,005
<b>Total Primary Governmental Expenses</b>	<b>40,486,942</b>	<b>39,089,453</b>	<b>33,523,591</b>	<b>35,143,652</b>	<b>27,855,989</b>
<b>Program Revenues:</b>					
Governmental activities-					
Charges for services:					
Public safety	-	4,306,891	3,057,136	3,367,883	3,496,260
Economic development	478,397	501,564	535,220	504,893	1,153,328
General governmental and other activities	4,964,216	4,935,490	5,337,555	4,423,147	4,075,375
Operating grants and contributions	11,120,529	11,203,222	8,812,503	8,470,573	9,812,491
Capital grants and contributions	1,972,123	3,620,919	727,476	403,179	263,997
<b>Total governmental activities</b>	<b>18,535,265</b>	<b>24,568,086</b>	<b>18,469,890</b>	<b>17,169,675</b>	<b>18,801,451</b>
Business-type activities-					
Charges for services:					
Transfer station	3,565,480	3,351,443	3,102,155	2,829,041	2,663,004
<b>Total Primary Government Revenues</b>	<b>22,100,745</b>	<b>27,919,529</b>	<b>21,572,045</b>	<b>19,998,716</b>	<b>21,464,455</b>
<b>Net (Expense/Revenue):</b>					
Governmental activities	(19,441,530)	(12,013,104)	(12,773,377)	(15,738,519)	(7,162,533)
Business-type activities	1,055,333	843,180	821,831	593,583	770,999
<b>Total Primary Government Net (Expense/Revenue)</b>	<b>\$ (18,386,197)</b>	<b>\$ (11,169,924)</b>	<b>\$ (11,951,546)</b>	<b>\$ (15,144,936)</b>	<b>\$ (6,391,534)</b>

See independent auditor's report.

COLUMBIA COUNTY, OREGON

Changes in Net Position - Last Ten Fiscal Years (Continued)  
 Accrual Basis of Accounting  
 June 30, 2019

	<u>2018 - 2019</u>	<u>2017 - 2018</u>	<u>2016 - 2017</u>	<u>2015 - 2016</u>	<u>2014 - 2015</u>
<b>General Revenues and Other Changes in Net Position:</b>					
Governmental activities-					
Property taxes	\$ 13,283,942	\$ 13,583,851	\$ 13,038,852	\$ 12,512,709	\$ 12,507,248
Intergov state-collected tax	30,339	29,680	-	448,100	390,476
Fees, royalties and miscellaneous	2,505,461	2,671,471	882,193	1,242,493	399,695
Interest and investment earnings	408,093	221,952	142,866	93,958	66,375
Transfers	<u>44,075</u>	<u>36,003</u>	<u>41,460</u>	<u>47,295</u>	<u>50,105</u>
Total governmental activities	16,271,910	16,542,957	14,105,371	14,344,555	13,413,899
Business-type activities-					
Interest and investment earnings	46,286	26,033	10,994	7,547	4,169
Transfers	<u>(44,075)</u>	<u>(36,003)</u>	<u>(41,460)</u>	<u>(47,295)</u>	<u>(50,105)</u>
Total business-type activities	<u>2,211</u>	<u>(9,970)</u>	<u>(30,466)</u>	<u>(39,748)</u>	<u>(45,936)</u>
<b>Total Primary Government</b>	<b><u>\$ 16,274,121</u></b>	<b><u>\$ 16,532,987</u></b>	<b><u>\$ 14,074,905</u></b>	<b><u>\$ 14,304,807</u></b>	<b><u>\$ 13,367,963</u></b>
Extraordinary item	\$ -	\$ -	\$ -	\$ 543,139	\$ -
Government activities prior to period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>490,000</u>	<u>-</u>
GASB 68 beginning balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,600,872)</u>
Changes in net position-					
Governmental activities	(3,169,620)	4,529,853	1,331,993	(850,824)	(2,305,123)
Business-type activities	<u>1,057,544</u>	<u>833,210</u>	<u>791,365</u>	<u>553,835</u>	<u>680,682</u>
<b>Total Primary Government Change in Net Position</b>	<b><u>\$ (2,112,076)</u></b>	<b><u>\$ 5,363,063</u></b>	<b><u>\$ 2,123,358</u></b>	<b><u>\$ (296,989)</u></b>	<b><u>\$ (1,624,441)</u></b>

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**

**Changes in Net Position - Last Ten Fiscal Years (Continued)**  
**Accrual Basis of Accounting**  
**June 30, 2019**

	<u>2013 - 2014</u>	<u>2012 - 2013</u>	<u>2011 - 2012</u>	<u>2010 - 2011</u>	<u>2009 - 2010</u>
<b>Expenses:</b>					
Governmental activities-					
General government	\$ 5,985,721	\$ 5,135,625	\$ 5,565,525	\$ 5,204,982	\$ 9,515,950
Roads and bridges	5,597,225	6,771,510	7,931,837	8,668,276	5,786,981
Public safety	9,631,594	9,777,279	10,605,700	11,409,493	10,043,049
Health and welfare	4,988,883	7,639,119	22,577,239	7,661,353	4,729,646
Culture and recreation	1,245,113	1,208,806	1,167,084	1,348,600	1,343,153
Economic development	2,609,894	3,231,451	2,943,900	1,706,262	3,227,811
Interest on long-term debt	1,219,416	829,337	753,912	1,278,588	1,654,028
Total governmental activities	<u>31,277,846</u>	<u>34,593,127</u>	<u>51,545,197</u>	<u>37,277,554</u>	<u>36,300,618</u>
Business-type activities-					
Transfer station	<u>2,098,406</u>	<u>2,198,988</u>	<u>2,305,098</u>	<u>2,550,968</u>	<u>2,266,472</u>
<b>Total Primary Governmental Expenses</b>	<b><u>33,376,252</u></b>	<b><u>36,792,115</u></b>	<b><u>53,850,295</u></b>	<b><u>39,828,522</u></b>	<b><u>38,567,090</u></b>
<b>Program Revenues:</b>					
Governmental activities-					
Charges for services:					
Public safety	3,609,110	2,549,526	2,902,525	2,529,396	1,622,381
Economic development	1,273,585	412,633	738,486	1,037,722	1,598,033
General governmental and other activities	2,744,582	900,099	1,976,116	1,898,147	2,165,628
Operating grants and contributions	13,744,291	12,885,441	27,176,712	11,159,429	9,846,392
Capital grants and contributions	993,004	1,065,840	2,805,314	789,698	1,637,139
Total governmental activities	<u>22,364,572</u>	<u>17,813,539</u>	<u>35,599,153</u>	<u>17,414,392</u>	<u>16,869,573</u>
Business-type activities-					
Charges for services:					
Transfer station	<u>2,385,001</u>	<u>2,353,436</u>	<u>2,425,241</u>	<u>2,323,926</u>	<u>2,029,076</u>
<b>Total Primary Government Revenues</b>	<b><u>24,749,573</u></b>	<b><u>20,166,975</u></b>	<b><u>38,024,394</u></b>	<b><u>19,738,318</u></b>	<b><u>18,898,649</u></b>
<b>Net (Expense/Revenue):</b>					
Governmental activities	(8,913,274)	(16,779,588)	(15,946,044)	(19,863,162)	(19,431,045)
Business-type activities	<u>286,595</u>	<u>154,448</u>	<u>120,143</u>	<u>(227,042)</u>	<u>(237,396)</u>
<b>Total Primary Government Net (Expense/Revenue)</b>	<b><u>\$ (8,626,679)</u></b>	<b><u>\$ (16,625,140)</u></b>	<b><u>\$ (15,825,901)</u></b>	<b><u>\$ (20,090,204)</u></b>	<b><u>\$ (19,668,441)</u></b>

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**

**Changes in Net Position - Last Ten Fiscal Years (Continued)**  
**Accrual Basis of Accounting**  
**June 30, 2019**

	<u>2013 - 2014</u>	<u>2012 - 2013</u>	<u>2011 - 2012</u>	<u>2010 - 2011</u>	<u>2009 - 2010</u>
<b>General Revenues and Other Changes in Net Position:</b>					
Governmental activities-					
Property taxes	\$ 9,392,595	\$ 6,934,383	\$ 7,010,479	\$ 7,295,383	\$ 6,525,283
Intergov state-collected tax	379,421	366,189	3,497,531	4,448,773	3,686,403
Fees, royalties and miscellaneous	1,097,722	6,121,903	3,491,126	2,731,301	2,219,326
Interest and investment earnings	55,360	48,780	44,223	45,099	69,805
Transfers	32,155	88,611	(17,702)	(9,414)	-
<b>Total governmental activities</b>	<b>10,957,253</b>	<b>13,559,866</b>	<b>14,025,657</b>	<b>14,511,142</b>	<b>12,500,817</b>
Business-type activities-					
Interest and investment earnings	2,248	1,397	69	1,293	3,078
Transfers	(32,155)	(88,611)	17,702	9,414	-
<b>Total business-type activities</b>	<b>(29,907)</b>	<b>(87,214)</b>	<b>17,771</b>	<b>10,707</b>	<b>3,078</b>
<b>Total Primary Government</b>	<b>\$ 10,927,346</b>	<b>\$ 13,472,652</b>	<b>\$ 14,043,428</b>	<b>\$ 14,521,849</b>	<b>\$ 12,503,895</b>
Extraordinary item	\$ -	\$ -	\$ -	\$ 4,331	\$ 369,248
Government activities prior to period adjustment	(1,145,032)	-	-	-	-
GASB 68 beginning balance	-	-	-	-	-
Changes in net position-					
Governmental activities	898,948	(3,219,722)	(1,920,387)	(5,347,689)	(6,560,980)
Business-type activities	256,688	67,234	137,914	(216,335)	(234,318)
<b>Total Primary Government Change in Net Position</b>	<b>\$ 1,155,636</b>	<b>\$ (3,152,488)</b>	<b>\$ (1,782,473)</b>	<b>\$ (5,564,024)</b>	<b>\$ (6,795,298)</b>

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COLUMBIA COUNTY, OREGON

Governmental Activities Tax Revenue by Source - Last Ten Fiscal Years  
Accrual Basis of Accounting  
June 30, 2019

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<u>Fiscal Year</u>	<u>Property Taxes</u>	<u>Public Service Taxes</u>	<u>Franchise Taxes</u>	<u>Mineral Royalties and Timber</u>	<u>Total</u>
2018 - 2019	\$ 13,283,942	\$ -	\$ 50,335	\$ 1,875,161	\$ 15,209,438
2017 - 2018	13,583,851	-	157,614	1,315,356	15,056,821
2016 - 2017	13,038,852	-	112,765	598,822	13,750,439
2015 - 2016	12,512,709	448,100	111,086	1,085,573	14,157,468
2014 - 2015	12,507,248	390,476	106,866	101,691	13,106,281
2013 - 2014	9,392,595	379,421	121,900	525,882	10,419,798
2012 - 2013	6,934,383	366,189	66,300	47,178	7,414,050
2011 - 2012	7,010,479	347,539	88,503	81,378	7,527,899
2010 - 2011	7,295,383	328,778	74,090	136,663	7,834,914
2009 - 2010	6,525,283	567,916	41,261	1,879,890	9,014,350

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**

**Fund Balances, Governmental Funds - Last Ten Fiscal Years  
Modified Accrual Basis of Accounting  
For the Year Ended June 30, 2019**

	<u>2018 - 2019</u>	<u>2017 - 2018</u>	<u>2016 - 2017</u>	<u>2015 - 2016</u>	<u>2014 - 2015</u>	<u>2013 - 2014</u>	<u>2012 - 2013</u>	<u>2011 - 2012</u>	<u>2010 - 2011</u>	<u>2009 - 2010</u>
<b>General Fund:</b>										
Nonspendable	\$ 172,429	\$ 10,157	\$ 56,180	\$ 36,215	\$ 47,453	\$ 143,084	\$ 162,915	\$ 135,365	\$ 182,209	\$ -
Restricted	42,729	431,724	512,453	701,859	893,838	654,555	642,528	758,200	1,162,920	-
Committed	-	368,845	278,391	167,423	226,823	271,823	452,140	552,140	616,775	-
Assigned	166,619	-	-	17,400	26,500	232,055	500,000	2,711,077	3,023,169	-
Unassigned	<u>3,733,801</u>	<u>3,026,587</u>	<u>3,253,140</u>	<u>3,935,174</u>	<u>3,548,781</u>	<u>3,856,674</u>	<u>2,775,511</u>	<u>-</u>	<u>-</u>	<u>5,263,552</u>
<b>Total General Fund</b>	<b><u>\$ 4,115,578</u></b>	<b><u>\$ 3,837,313</u></b>	<b><u>\$ 4,100,164</u></b>	<b><u>\$ 4,858,071</u></b>	<b><u>\$ 4,743,395</u></b>	<b><u>\$ 5,158,191</u></b>	<b><u>\$ 4,533,094</u></b>	<b><u>\$ 4,156,782</u></b>	<b><u>\$ 4,985,073</u></b>	<b><u>\$ 5,263,552</u></b>
<b>All Other Governmental Funds:</b>										
Nonspendable	\$ 204,174	\$ 195,774	\$ 176,744	\$ 173,670	\$ 269,678	\$ 143,668	\$ 168,898	\$ 178,827	\$ 167,180	\$ -
Restricted	16,511,677	12,356,726	10,020,528	8,261,340	7,595,625	4,551,156	3,018,483	3,243,502	2,881,159	-
Committed	49,869	-	1,386,032	1,085,688	699,007	101,224	-	160,713	(49,816)	(53,472)
Assigned	1,393,047	1,404,441	-	-	-	74,659	71,813	989,519	706,245	303,731
Unassigned	<u>(117,661)</u>	<u>(18,399)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>729,293</u>	<u>606,812</u>	<u>-</u>	<u>-</u>	<u>4,578,294</u>
<b>Total Other Governmental Funds</b>	<b><u>\$ 18,041,106</u></b>	<b><u>\$ 13,938,542</u></b>	<b><u>\$ 11,583,304</u></b>	<b><u>\$ 9,520,698</u></b>	<b><u>\$ 8,564,310</u></b>	<b><u>\$ 5,600,000</u></b>	<b><u>\$ 3,866,006</u></b>	<b><u>\$ 4,572,561</u></b>	<b><u>\$ 3,704,768</u></b>	<b><u>\$ 4,828,553</u></b>
<b>All Governmental Funds:</b>										
Nonspendable	\$ 376,603	\$ 205,931	\$ 232,924	\$ 209,885	\$ 317,131	\$ 286,752	\$ 331,813	\$ 314,192	\$ 349,389	\$ -
Restricted	16,554,406	12,788,450	10,532,982	8,963,199	8,489,463	5,205,711	3,661,011	4,001,702	4,044,079	-
Committed	49,869	368,845	278,391	167,423	226,823	271,823	452,140	552,140	616,775	-
Assigned	1,559,666	1,404,441	1,386,032	1,103,088	725,507	333,279	500,000	2,711,077	3,023,169	-
Unassigned	3,616,140	3,008,188	3,253,140	3,935,174	3,548,781	3,856,674	2,775,511	160,713	(49,816)	(53,472)
Reserved - debt service	-	-	-	-	-	74,659	71813	989,519	706,245	303,731
Reserved - system devel	-	-	-	-	-	729,293	606,812	-	-	9,841,846
<b>Total Governmental Funds</b>	<b><u>\$ 22,156,684</u></b>	<b><u>\$ 17,775,855</u></b>	<b><u>\$ 15,683,469</u></b>	<b><u>\$ 14,378,769</u></b>	<b><u>\$ 13,307,705</u></b>	<b><u>\$ 10,758,191</u></b>	<b><u>\$ 8,399,100</u></b>	<b><u>\$ 8,729,343</u></b>	<b><u>\$ 8,689,841</u></b>	<b><u>\$ 10,092,105</u></b>

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**

**Change in Fund Balances, Governmental Funds - Last Ten Fiscal Years  
Modified Accrual Basis of Accounting  
For the Year Ended June 30, 2019**

	2018 - 2019	2017 - 2018	2016 - 2017	2015 - 2016	2014 - 2015	2013 - 2014	2012 - 2013	2011 - 2012	2010 - 2011	2009 - 2010
<b>Revenues:</b>										
Taxes	\$ 14,369,316	\$ 14,667,171	\$ 17,403,435	\$ 16,956,599	\$ 12,857,129	\$ 9,773,845	\$ 7,379,918	\$ 7,303,478	\$ 7,578,484	\$ 6,994,433
Intergovernmental	17,950,445	12,201,039	6,929,487	6,560,085	12,929,814	15,331,479	14,078,282	33,479,557	16,906,419	13,929,514
Charges for services	2,472,344	5,069,043	1,360,885	1,281,184	2,822,408	2,811,269	2,862,402	3,191,777	3,814,792	2,730,779
Licenses and permits	674,291	55,958	466,458	2,177,120	435,435	217,046	914,044	869,816	101,303	432,870
Fines, fees and forfeitures	1,955,728	4,426,938	6,773,896	4,749,555	3,192,971	3,438,749	2,262,485	3,551,825	2,236,658	2,653,597
Royalties, franchise, timber and miscellaneous	1,861,509	2,645,193	1,045,287	1,759,894	543,233	964,864	3,817,501	1,488,800	4,341,731	5,318,309
Interest and investment earnings	408,093	221,952	142,866	86,306	66,375	55,360	48,780	44,223	45,099	69,805
<b>Total Revenues</b>	<b>39,691,726</b>	<b>39,287,294</b>	<b>34,122,314</b>	<b>33,570,743</b>	<b>32,847,365</b>	<b>32,592,612</b>	<b>31,363,412</b>	<b>49,929,476</b>	<b>35,024,486</b>	<b>32,129,307</b>
<b>Expenditures:</b>										
General government	9,163,408	8,592,372	7,270,946	6,699,744	5,470,887	5,389,247	4,848,623	5,264,376	6,723,404	8,033,465
Roads and bridges	6,104,217	5,480,316	4,309,314	4,280,757	3,887,440	3,208,727	3,864,936	4,267,460	4,391,843	4,967,600
Public safety	13,213,363	12,502,436	10,787,336	9,837,013	9,193,989	8,557,751	8,979,316	9,756,585	10,773,853	8,621,050
Health and welfare	1,402,817	992,806	276,653	365,833	1,655,159	4,447,424	7,466,341	21,717,329	7,582,199	4,059,974
Culture and recreation	1,046,600	961,521	1,187,440	1,311,833	1,241,376	1,177,630	1,044,367	1,008,772	1,189,309	1,141,187
Economic development	1,727,476	1,886,828	1,977,563	3,822,479	3,516,785	2,215,580	2,955,898	2,654,739	1,493,920	2,770,784
Special payments	-	1,192,852	-	-	-	-	-	-	-	-
Capital outlay	1,147,490	1,667,471	1,191,133	1,969,613	527,525	1,898,158	753,234	3,389,387	2,086,207	1,796,069
Debt services - principal	363,834	2,838,713	5,104,027	2,859,900	2,973,136	2,151,744	1,040,938	1,084,925	919,842	432,801
Debt services - interest	586,511	1,115,597	754,664	1,942,940	1,938,588	1,219,416	829,337	753,912	1,278,588	1,654,028
<b>Total Expenditures</b>	<b>34,755,716</b>	<b>37,230,912</b>	<b>32,859,076</b>	<b>33,090,112</b>	<b>30,404,885</b>	<b>30,265,677</b>	<b>31,782,990</b>	<b>49,897,485</b>	<b>36,439,165</b>	<b>33,476,958</b>
<b>Excess of Revenue Over (Under) Expo</b>	<b>4,936,010</b>	<b>2,056,382</b>	<b>1,263,238</b>	<b>480,631</b>	<b>2,442,480</b>	<b>2,326,935</b>	<b>(419,578)</b>	<b>31,991</b>	<b>(1,414,679)</b>	<b>(1,347,651)</b>
<b>Other Financing Sources (Uses):</b>										
Sale of capital assets	-	-	-	-	2,010	-	730	7,510	17,500	3,400
Transfers in	5,369,607	-	6,455,455	6,094,108	5,473,607	4,155,299	3,706,907	3,552,956	1,428,901	921,622
Transfers out	(4,893,472)	36,003	(6,455,455)	(6,094,107)	(5,473,607)	(4,155,299)	(3,706,907)	(3,535,254)	(1,428,901)	(921,622)
Transfers in from business-type	44,075	-	41,460	47,295	50,105	40,144	95,712	42,210	(9,414)	-
Transfers out from business-type	-	-	-	-	-	(7,989)	(7,101)	(59,912)	-	-
Insurance recovery	-	-	-	543,139	54,918	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>520,210</b>	<b>36,003</b>	<b>41,460</b>	<b>590,435</b>	<b>107,033</b>	<b>32,155</b>	<b>89,341</b>	<b>7,510</b>	<b>8,086</b>	<b>3,400</b>
<b>Net Change in Fund Balances</b>	<b>\$ 5,456,220</b>	<b>\$ 2,092,385</b>	<b>\$ 1,304,698</b>	<b>\$ 1,071,066</b>	<b>\$ 2,549,513</b>	<b>\$ 2,359,090</b>	<b>\$ (330,237)</b>	<b>\$ 39,501</b>	<b>\$ (1,406,593)</b>	<b>\$ (1,344,251)</b>

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**

**Governmental Activities Tax Revenue by Source - Last Ten Fiscal Years**  
**Modified Accrual Basis of Accounting**  
**For the Year Ended June 30, 2019**

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<u>Fiscal Year</u>	<u>Property Taxes</u>	<u>Public Service Taxes</u>	<u>Franchise Taxes</u>	<u>Mineral Royalties and Timber</u>	<u>Total</u>
2018 - 2019	\$ 13,691,017	\$ 678,299	\$ 50,335	\$ 1,456,719	\$ 15,876,370
2017 - 2018	13,583,851	1,083,320	157,614	1,259,398	16,084,183
2016 - 2017	12,985,903	4,417,532	112,765	598,822	18,115,022
2015 - 2016	12,476,080	4,480,519	111,086	1,588,117	18,655,802
2014 - 2015	12,466,653	390,476	106,866	101,691	13,065,686
2013 - 2014	9,394,424	379,421	121,900	525,882	10,421,627
2012 - 2013	7,013,729	366,189	66,300	47,178	7,493,396
2011 - 2012	6,955,939	347,539	88,503	81,378	7,473,359
2010 - 2011	7,249,706	328,778	74,090	136,663	7,789,237
2009 - 2010	6,426,517	567,916	41,261	1,879,890	8,915,584

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**

**Assessed Values and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years  
Modified Accrual Basis of Accounting  
For the Year Ended June 30, 2019**

<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>
2018 - 2019	\$ 4,473,965,759	\$ 39,614,789	\$ 92,297,545	\$ 746,443,720	\$ 5,352,321,813
2017 - 2018	4,295,809,019	37,708,762	87,573,170	688,809,560	5,109,900,511
2016 - 2017	4,111,802,008	35,521,190	81,162,190	683,273,590	4,911,758,978
2015 - 2016	3,973,171,766	28,452,197	77,403,758	636,662,100	4,715,689,821
2014 - 2015	3,754,796,301	26,526,533	74,220,759	704,399,469	4,559,943,062
2013 - 2014	3,692,215,297	24,406,038	74,958,377	619,720,140	4,411,299,852
2012 - 2013	3,601,892,063	28,099,529	74,361,410	408,758,740	4,113,111,742
2011 - 2012	3,549,577,947	28,178,258	71,979,650	408,630,654	4,058,366,509
2010 - 2011	3,577,628,983	30,363,518	73,687,760	403,593,050	4,085,273,311
2009 - 2010	3,458,935,122	30,725,947	83,873,780	419,956,181	3,993,491,030

<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>
2018 - 2019	63.38%	\$ 8,445,319,627	\$ 75,367,643	1.41%
2017 - 2018	60.91%	8,388,882,126	72,769,548	1.42%
2016 - 2017	66.59%	7,376,616,652	70,272,829	1.43%
2015 - 2016	71.91%	6,557,903,862	66,417,585	1.41%
2014 - 2015	77.60%	5,876,058,508	64,770,613	1.42%
2013 - 2014	77.23%	5,711,839,142	60,281,265	1.37%
2012 - 2013	74.88%	5,492,574,239	55,984,908	1.36%
2011 - 2012	74.10%	5,477,228,879	54,941,133	1.35%
2010 - 2011	64.85%	6,299,615,211	56,992,720	1.40%
2009 - 2010	59.66%	6,693,897,931	54,949,959	1.38%

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**

**Principal Property Taxpayers - Last Fiscal Year and Fiscal Year Ten Years Ago  
For the Year Ended June 30, 2019**

Taxpayer	Industry	FY 2018 - 2019			FY 2017 - 2018		
		Taxable Assessed Value (AV)	Rank	Percentage of Total Taxable (AV)	Taxable Assessed Value (AV)	Rank	Percentage of Total Taxable (AV)
Portland General Electric	Utility	\$ 640,192,000	1	11.96%	\$ 618,993,000	1	12.11%
Northwest Natural Gas	Utility	157,972,423	2	2.95%	161,135,382	2	3.15%
Cascades Holdings US Inc	Distribution	56,010,175	3	1.05%	55,413,141	4	1.09%
Dyno Nobel, Inc.	Explosives	53,515,250	4	1.00%	55,492,940	3	1.09%
US Gypsum	Building Products	50,014,964	5	0.93%	48,596,942	5	0.95%
Cascade Tissue Group	Paper Products	41,945,130	6	0.78%	46,508,800	6	0.91%
Longview Timberlands LLC	Wood Products	40,415,500	7	0.76%	39,291,500	7	0.77%
Columbia River PUD	Utility	36,505,000	8	0.68%	36,869,000	8	0.72%
Cascade Kelly Holdings	Distribution	26,892,000	9	0.50%	-	-	-
Clatskanie PUD	Utility	25,394,700	10	0.48%	27,264,690	9	0.53%
Century Link	Utility	-	-	-	23,708,400	10	0.47%
All others		4,223,464,671		78.91%	3,996,626,716		78.21%
		<b><u>\$ 5,352,321,813</u></b>		<b><u>100.00%</u></b>	<b><u>\$ 5,109,900,511</u></b>		<b><u>100.00%</u></b>

See independent auditor's report.

**COLUMBIA COUNTY, OREGON**

**Property Tax Levies and Collections - Last Fiscal Year and Fiscal Year Ten Years Ago  
For the Year Ended June 30, 2019**

Fiscal Year	Taxes Levied	Collected First Year of the Levy		Collections in Subsequent Years	Total Collections Through Most Recent Fiscal Year		Outstanding Delinquent Taxes	Percentage Delinquent
		Amount	Percentage of Levy		Amount	Percentage of Levy		
2018 - 2019	\$ 10,037,553	\$ 9,543,771	95.1%	\$ -	\$ 9,543,771	95.1%	\$ 288,612	2.9%
2017 - 2018	10,779,956	10,125,562	93.9%	204,544	10,330,106	95.8%	158,107	1.5%
2016 - 2017	10,276,520	9,625,314	93.7%	263,642	9,888,956	96.2%	92,067	0.9%
2015 - 2016	9,957,733	9,339,821	93.8%	337,110	9,676,931	97.2%	33,981	0.3%
2014 - 2015	9,539,520	8,929,296	93.6%	383,030	9,312,326	97.6%	12,155	0.1%
2013 - 2014	6,966,083	6,496,561	93.3%	296,370	6,792,931	97.5%	3,394	0.0%
2012 - 2013	6,920,409	6,343,061	91.7%	361,654	6,704,715	96.9%	2,823	0.0%
2011 - 2012	6,902,573	6,331,768	91.7%	437,278	6,769,046	98.1%	2,502	0.0%
2010 - 2011	6,807,953	6,252,873	91.8%	394,816	6,647,689	97.6%	1,868	0.0%
2009 - 2010	6,725,147	5,772,981	85.8%	402,186	6,175,167	91.8%	860	0.0%

Fiscal Year	Permanent Rate	Bond Levy	Local Option	Total County
2018 - 2019	1.3956	-	0.5797	1.9753
2017 - 2018	1.3956	0.2438	0.5797	2.2191
2016 - 2017	1.3956	0.2362	0.5797	2.2115
2015 - 2016	1.3956	0.2605	0.5797	2.2358
2014 - 2015	1.3956	0.2608	0.5797	2.2361
2013 - 2014	1.3956	0.2691	-	1.6647
2012 - 2013	1.3956	0.2876	-	1.6832
2011 - 2012	1.3956	0.3041	-	1.6997
2010 - 2011	1.3956	0.2859	-	1.6815
2009 - 2010	1.3956	0.2822	-	1.6778

Notes:

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

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

**COLUMBIA COUNTY, OREGON**

**Ratio of Outstanding Debt by Type - Last Ten Fiscal Years  
For the Year Ended June 30, 2019**

Fiscal Year	Governmental Activities				Total Governmental Activity
	Bonds Payable	Notes Payable	General Obligation Bonds	Leases	
2018 - 2019	\$ 6,407,625	\$ 365,264	\$ -	\$ 77,067	\$ 6,849,956
2017 - 2018	6,669,870	466,853	-	56,923	7,193,646
2016 - 2017	6,905,311	1,683,132	1,090,000	99,864	9,778,307
2015 - 2016	7,119,369	3,203,641	2,135,000	99,930	12,557,940
2014 - 2015	7,308,605	4,808,761	3,135,000	143,680	15,396,046
2013 - 2014	7,475,976	6,589,456	4,090,000	23,256	18,178,688
2012 - 2013	7,625,883	7,014,721	5,005,000	-	19,645,604
2011 - 2012	7,758,798	7,098,931	5,885,000	-	20,742,729
2010 - 2011	7,869,091	6,937,065	6,725,000	-	21,531,156
2009 - 2010	7,966,095	6,192,211	7,530,000	-	21,688,306

Fiscal Year	Business Type Activities	Total Primary Government	Percentage of Personal Income	Per Capita (Estimate)	County Population	Per Capita Personal Income
2018 - 2019	\$ 1,443,659	\$ 1,443,659	0.06%	27	52,750	\$ 44,312
2017 - 2018	1,723,074	1,723,074	0.08%	33	51,900	40,053
2016 - 2017	2,215,513	2,215,513	0.11%	43	51,345	40,080
2015 - 2016	2,753,581	2,753,581	0.14%	54	50,795	39,202
2014 - 2015	3,366,911	3,366,911	0.18%	67	50,390	36,784
2013 - 2014	3,515,834	3,515,834	0.20%	70	50,075	35,134
2012 - 2013	3,657,706	3,657,706	0.21%	74	49,520	34,863
2011 - 2012	3,792,861	3,792,861	0.23%	76	49,680	33,649
2010 - 2011	3,921,617	3,921,617	0.25%	79	49,625	32,248
2009 - 2010	4,044,275	4,044,275	0.25%	82	49,430	32,372

1 Population Research Center, Portland State University.  
2 Bureau of Economic Analysis, US Department of Commerce.

Further information on long-term debt is found in the Notes to the Financials Statements, pages 50 - 53.

**COLUMBIA COUNTY, OREGON**

**Legal Debt Margin Information - Last Ten Fiscal Years  
For the Year Ended June 30, 2019**

Fiscal Year	Real Market Value	County Debt Limits			Debt at June 30		
		Debt for General Obligation (2% RMV)	Debt for Limited Bonds (1% RMV)	Total Debt Limit (3% RMV)	General Obligation Bonds	Revenue Bonds and Other Debt	Total Debt Subject to Debt Limits
2018 - 2019	\$ 8,445,319,627	\$ 168,906,393	\$ 84,453,196	\$ 253,359,589	\$ -	\$ 365,264	\$ 365,264
2017 - 2018	8,388,882,126	167,777,643	83,888,821	251,666,464	-	466,853	466,853
2016 - 2017	7,376,616,652	147,532,333	73,766,167	221,298,500	1,090,000	1,683,132	2,773,132
2015 - 2016	6,557,903,862	131,158,077	65,579,039	196,737,116	2,135,000	3,203,641	5,338,641
2014 - 2015	5,876,058,508	117,521,170	58,760,585	176,281,755	3,135,000	4,808,761	7,943,761
2013 - 2014	5,711,839,142	114,236,783	57,118,391	171,355,174	4,090,000	6,589,456	10,679,456
2012 - 2013	5,492,574,239	109,851,485	54,925,742	164,777,227	5,005,000	7,014,721	12,019,721
2011 - 2012	5,477,228,879	109,544,578	54,772,289	164,316,866	5,885,000	7,098,931	12,983,931
2010 - 2011	6,299,615,211	125,992,304	62,996,152	188,988,456	6,725,000	6,937,065	13,662,065
2009 - 2010	6,693,897,931	133,877,959	66,938,979	200,816,938	7,530,000	6,192,211	13,722,211

Fiscal Year	Legal Debt Margin at June 30			Percentage of Debt Margin Utilized		
	General Obligation Bonds	Revenue Bonds and Other Debt	Total Unused Debt Limit	General Obligation Bonds	Revenue Bonds and Other Debt	Combined Percentage
2018 - 2019	\$ 168,906,393	\$ 84,087,932	\$ 252,994,325	0.0%	0.4%	0.1%
2017 - 2018	167,777,643	83,421,968	251,199,611	0.0%	0.6%	0.2%
2016 - 2017	146,442,333	72,083,035	218,525,368	0.7%	2.3%	1.3%
2015 - 2016	129,023,077	62,375,398	191,398,475	1.7%	4.9%	2.7%
2014 - 2015	114,386,170	53,951,824	168,337,994	2.7%	8.2%	4.5%
2013 - 2014	110,146,783	50,528,935	160,675,718	3.7%	11.5%	6.2%
2012 - 2013	104,846,485	47,911,021	152,757,506	4.8%	12.8%	7.3%
2011 - 2012	103,659,578	47,673,358	151,332,936	5.7%	13.0%	7.9%
2010 - 2011	119,267,304	56,059,087	175,326,391	5.6%	11.0%	7.2%
2009 - 2010	126,347,959	60,746,768	187,094,727	6.0%	9.3%	6.8%

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 287.053.

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

**COLUMBIA COUNTY, OREGON**

**Demographic and Economic Statistics - Last Ten Fiscal Years  
For the Year Ended June 30, 2019**

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<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Income (Amounts Expressed in Thousands) (2)</u>	<u>Per Capita Personal Income (2)</u>	<u>School Enrollment (3)</u>	<u>Unemployment Rate (4)</u>
2018 - 2019	52,750	\$ 2,337,458	\$ 44,312	7,472	4.8
2017 - 2018	51,900	2,078,737	40,053	7,598	4.9
2016 - 2017	51,345	2,057,908	40,080	7,699	4.5
2015 - 2016	50,795	1,991,266	39,202	7,697	6.1
2014 - 2015	50,390	1,853,546	36,784	7,684	7.4
2013 - 2014	50,075	1,759,316	35,134	7,802	7.5
2012 - 2013	49,520	1,726,405	34,863	7,838	8.2
2011 - 2012	49,680	1,671,676	33,649	8,142	9.9
2010 - 2011	49,625	1,600,317	32,248	8,244	10.7
2009 - 2010	49,430	1,600,164	32,372	8,290	12.1

Source:

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

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

**COLUMBIA COUNTY, OREGON**

**Full-Time Equivalent County Government - Last Ten Fiscal Years  
For the Year Ended June 30, 2019**

	<u>2018 - 2019</u>	<u>2017 - 2018</u>	<u>2016 - 2017</u>	<u>2015 - 2016</u>	<u>2014 - 2015</u>	<u>2013 - 2014</u>	<u>2012 - 2013</u>	<u>2011 - 2012</u>	<u>2010 - 2011</u>	<u>2009 - 2010</u>
<b>Function:</b>										
General government	150.08	143.35	80.66	70.74	68.02	63.01	63.13	75.44	86.40	78.40
Public safety-										
Sheriff:										
Officers	-	-	42.70	38.53	32.24	27.50	31.25	35.19	35.38	34.38
Civilians	-	-	9.20	7.60	8.64	6.98	7.54	4.74	3.99	4.49
Parole/probation	13.96	13.71	12.91	12.15	12.15	13.30	14.07	13.78	14.57	14.77
Animal control	1.00	1.00	1.00	1.00	1.00	1.00	1.98	2.57	2.96	3.95
Emergency management	2.49	2.49	2.00	1.94	1.91	2.70	1.80	2.28	3.00	3.00
Highways and streets-										
Engineering/administration	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.50	5.50	5.50
Maintenance	16.50	16.50	16.50	16.50	18.00	16.00	18.00	20.00	20.00	20.00
Transfer station/solid waste	1.55	1.70	1.35	1.19	0.93	1.59	1.59	2.95	3.70	4.95
Culture and recreation-										
Parks	3.10	2.20	2.42	2.50	3.00	3.00	4.90	4.30	4.45	4.45
Fairgrounds	-	-	-	-	-	-	-	0.53	1.00	1.00
<b>Total Function</b>	<b><u>193.68</u></b>	<b><u>185.95</u></b>	<b><u>173.74</u></b>	<b><u>157.15</u></b>	<b><u>150.89</u></b>	<b><u>140.08</u></b>	<b><u>149.26</u></b>	<b><u>167.28</u></b>	<b><u>180.95</u></b>	<b><u>174.89</u></b>

See independent auditor's report.

**REPORTS REQUIRED BY FEDERAL AND STATE REGULATIONS**

## Independent Auditor's Report Required by Oregon State Regulations

To the County Commissioners  
Columbia County  
St. Helens, Oregon

We have audited the basic financial statements of Columbia County as of and for the year ended June 30, 2019, and have issued our report thereon dated January 8, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*.

### Compliance

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

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

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

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

- Expenditures of the various funds were within authorized appropriations, except as noted on page 44.



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## **OAR 162-10-0230 Internal Control**

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

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



For Clark Nuber P.S.  
Bellevue, Washington  
January 8, 2020

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

**Independent Auditor's Report**

**To the County Commissioners  
Columbia County  
St. Helens, 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, and the aggregate remaining fund information of Columbia County (the County) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 8, 2020.

**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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



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

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.



Certified Public Accountants  
January 8, 2020

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

### **Independent Auditor's Report**

**To the County Commissioners  
Columbia County  
St. Helens, Oregon**

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

We have audited Columbia County's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2019. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditor's Responsibility**

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

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

### **Opinion on Each Major Federal Program**

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.



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## Report on Internal Control Over Compliance

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

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

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

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



Certified Public Accountants  
January 8, 2020

**COLUMBIA COUNTY, OREGON**

**Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2019**

Program Title	Pass-Through Organization	Federal CFDA Number	Pass-Through Entity Number	Expenditures	Pass-Through to subrecipients
<b>US Department of Transportation:</b>					
Highway Planning and Construction		20.205		\$ 169,827	\$ -
Total Highway Planning and Construction Cluster				169,827	-
Passed through Oregon Department of Transportation-					
Formula Grants for Rural Areas		20.509	31911-5311	361,454	-
Formula Grants for Rural Areas		20.509	30801-5311	60,700	-
Formula Grants for Rural Areas		20.509	31970-5311	65,434	-
Total CFDA #20.509				487,588	-
Enhanced Mobility of Seniors and Individuals With Disabilities		20.513	30741	92,046	-
Total Transit Services Programs Cluster				92,046	-
Bus and Bus Facilities Formula Program		20.526	31454-5339	125,072	-
Total Federal Transit Cluster				125,072	-
<b>Total US Department of Transportation</b>				<b>874,533</b>	<b>-</b>
<b>General Services Administration:</b>					
Passed through Oregon Department of Administrative Services- Donation of Federal Surplus Personal Property		39.003	C00055	1,727	-
<b>Total General Services Administration and CFDA #39.003</b>				<b>1,727</b>	<b>-</b>
<b>Department of the Interior:</b>					
Distribution of receipts to state and local governments		15.227		493,829	-
U.S. Fish and Wildlife Service- Boating infrastructure grant		15.622		12,243	-
<b>Total Department of the Interior</b>				<b>506,072</b>	<b>-</b>
<b>National Environmental Planning Agency:</b>					
Passed through Oregon Health Authority- State Public Water System Supervision		66.468	IGA #154105	6,258	6,258
<b>Total National Environmental Planning Agency and Drinking Water State Revolving Fund Cluster</b>				<b>6,258</b>	<b>6,258</b>
<b>US Department of Justice:</b>					
Passed through Oregon Department of Justice- Crime Victim Assistance		16.575	VOCA/CFA-2017- ColumbiaCo.DAVAP- 00010	85,369	-
<b>Total US Department of Justice and CFDA #16.575</b>				<b>85,369</b>	<b>-</b>
<b>US Department of Health and Human Services:</b>					
Passed through Oregon Department of Justice Child Support Enforcement		93.563	1804 ORCSES	161,855	-
Passed through Oregon Health Authority-					
Public Health Emergency Preparedness		93.069	IGA #154105	79,620	79,620
Family Planning Services		93.217	IGA #154105	10,336	10,336
Maternal and Child Health Services Block Grant to the States		93.994	IGA #154105	28,622	28,622
Medical Assistance Program		93.778	IGA #154105	11,984	11,984
Total Medicaid Cluster				11,984	11,984
<b>Total US Department of Health and Human Services</b>				<b>292,417</b>	<b>130,562</b>
<b>US Department of Homeland Security:</b>					
Passed through Oregon Office of Emergency Management- Emergency Management Performance Grants		97.042	17.505	76,613	-
<b>Total US Department of Homeland Security and CFDA #97.042</b>				<b>76,613</b>	<b>-</b>
<b>Total Federal Assistance</b>				<b>\$ 1,842,989</b>	<b>\$ 136,820</b>

See independent auditor's reports and notes to schedule of expenditures of federal awards.

**COLUMBIA COUNTY, OREGON**

**Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2019**

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**Note 1 - Basis of Presentation**

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

**Note 2 - Summary of Significant Accounting Policies**

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

**Note 3 - Indirect Costs**

The County has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**COLUMBIA COUNTY, OREGON**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2019**

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

**Financial Statements**

Type of report the auditor issued on whether the financial statements were prepared in accordance with U.S. GAAP:

Unmodified

Internal control over financial reporting:

- Material weaknesses identified?

Yes

No

- Significant deficiencies identified?

Yes

None reported.

Noncompliance material to financial statements noted?

Yes

No

**Federal Awards**

Internal control over major programs:

- Material weaknesses identified?

Yes

No

- Significant deficiencies identified?

Yes

None reported.

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200 516(a)?

Yes

No

**Identification of Major Programs**

CFDA Number

Name of Federal Program or Cluster

20.509

Formula Grants for Rural Areas

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 (Continued)  
For the Year Ended June 30, 2019**

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**Section II - Financial Statement Findings**

None reported.

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

None reported.