

COLUMBIA COUNTY, OREGON

GOVERNING BODY LETTER

FOR THE YEAR ENDED JUNE 30, 2021



12700 SW 72nd Ave.
Tigard, OR 97223



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February 22, 2022

To the Board of Commissioners
Columbia County
St. Helens, Oregon

We have audited the basic financial statements of the governmental activities, the business-type activities, fiduciary funds, each major fund, and the aggregate remaining fund information of Columbia County (the County) for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

Our audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the basic financial statements and compliance with:

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules
- federal, state and other agency rules and regulations related to expenditures of federal awards

Our Responsibility under U.S. Generally Accepted Auditing Standards and the Uniform Guidance

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the basic financial statements does not relieve you or management of your responsibilities. Our engagement letter details our nonaudit services we provide; these services do not constitute an audit under Government Auditing Standards.

In planning and performing our audit, we considered internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the basic financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of the basic financial statement amounts. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with the Uniform Guidance, we examined, on a test basis, evidence about compliance with the types of compliance requirements described in the OMB's Compliance Supplement applicable to each of the major federal programs for the purpose of expressing an opinion on compliance with those requirements. While our audit provided a reasonable basis for our opinion, it does not provide a legal determination on compliance with those requirements.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic

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financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

Our audit included obtaining an understanding of the County and its environment, including internal control, sufficient to assess the risks of material misstatement of the basic financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the County or to acts by management or employees acting on behalf of the County. We also communicated any internal control related matters that are required to be communicated under professional standards.

Results of Audit

1. Audit opinion letter - an unmodified opinion on the basic financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. State minimum standards – We found no exceptions or issues requiring comment; except as noted on page 114 of the financial report.
3. Federal Awards - We found no issues of non-compliance and no questioned costs in accordance with the new Uniform Guidance. We have a responsibility to review these programs and give our opinion on the schedule of expenditures of federal awards, the internal control system, compliance with laws and regulations, and general and specific requirements mandated by the various grants.
4. Management letter – We did not issue a separate management letter.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended 2021. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the basic financial statements were management’s estimate of receivables, net pension and OPEB asset, liability, and deferrals for PERS and RHIA, post-employment benefits for health insurance, fair market value of investments, and capital asset depreciation, which are based on estimated collectability of receivables, actuarial assumptions, active market values or significant available inputs, and useful lives of assets. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures in the basic financial statements are neutral, consistent, and clear.

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Difficulties Encountered in Performing the Audit

We encountered no difficulties in performing and completing our audit, except for delays due to the COVID-19 pandemic.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, taken as a whole. There were immaterial uncorrected misstatements noted during the audit which were discussed with management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the basic financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to our retention as the auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Required Supplementary Information

We applied certain limited procedures to the required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the required supplementary information or Management's Discussion and Analysis and do not express an opinion or provide any assurance on them.

Supplementary Information

With respect to the supplementary information accompanying the basic financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

Other Information

We were not engaged to report on the listing of Commission members located before the table of contents, or the statistical section, which accompany the basic financial statements but are not required supplementary information. Such information has 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 Matters – Future Accounting and Auditing Issues

In order to keep you aware of new auditing standards issued by the American Institute of Certified Public Accountants and accounting statements issued by the Governmental Accounting Standards Board (GASB), we have prepared the following summary of the more significant upcoming issues:

GASB 87 – LEASES

This Statement is effective for fiscal years beginning after June 15, 2021, as extended by GASB 95. The primary objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

GASB 89 – ACCOUNTING FOR INTEREST COST INCURRED BEFORE THE END OF A CONSTRUCTION PERIOD

This Statement is effective for fiscal years beginning after December 15, 2020, as extended by GASB 95. The objectives of this Statement are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5-22 of Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a

construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

GASB 91 – CONDUIT DEBT OBLIGATIONS

This Statement is effective for fiscal years beginning after December 15, 2021, as extended by GASB 95. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

Best Practices – Not Significant Deficiencies

1. Fidelity Insurance Coverage

In reviewing the fidelity (employee honesty) insurance coverage we found that the County often carries cash and investment balances well above the coverage amount. We recommend that the Commission examine this exposure risk and make a determination as to the amount of coverage they feel is prudent in regard to their oversight.

2. Governing Body Monitoring

An integral part of internal controls is the monitoring of financial activities by those charged with the governance (the Commission). This can be accomplished by asking specifically designed questions to senior staff, by reviewing basic financial statements and projections and by comparing financial results to pre-established benchmarks. While the Commission participates in the budget adoption process and receives staff prepared basic financial statements, these only partially fulfill the monitoring function.

We recommend that the Commission articulate their monitoring practices and record in the minutes when those activities occur.

3. IT Controls

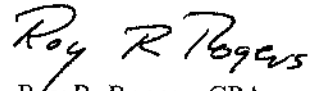
During our overview of IT Control Policies we noted that the County has no policy in place for quality of passwords (length, special characters, etc.). We recommend that the County adopt a policy addressing this IT-related internal control.

4. Receipt Reconciliation

During our review of cash receipts we noted that the County does not reconcile on a periodic basis cash received from other departments to the general ledger using the printout from other departments accounting/receipt system. We recommend that the County implement a procedure to reconcile the cash received from other departments on a quarterly basis.

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This information is intended solely for the use of the County Commissioners and management and is not intended to be and should not be used by anyone other than these specified parties.

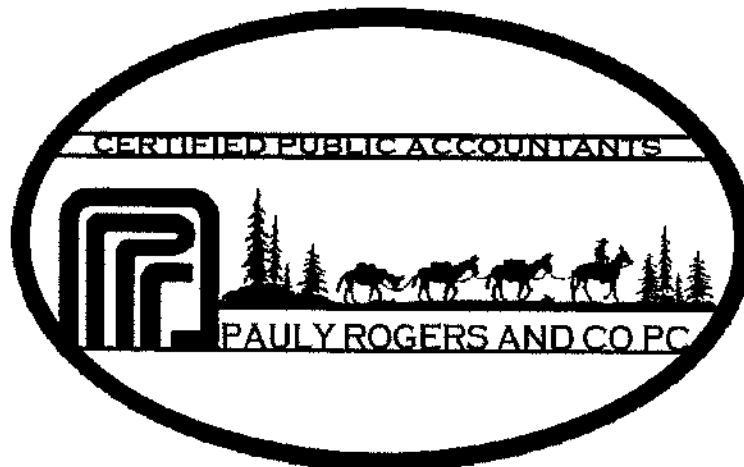
A handwritten signature in black ink that reads "Roy R. Rogers". The signature is written in a cursive style with a large, stylized 'R'.

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

COLUMBIA COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2021



12700 SW 72nd Ave.
Tigard, OR 97223

COLUMBIA COUNTY, OREGON

FINANCIAL REPORT

For the Year Ended June 30, 2021

COLUMBIA COUNTY, OREGON

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COLUMBIA COUNTY, OREGON

Board of Commissioners

<u>Name and Address</u>	<u>Term Expires</u>
Casey Garrett	December 2024
Henry Heimuller	December 2022
Margaret Magruder	December 2024

Elected Officials

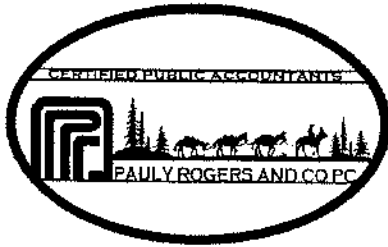
<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Andrea Jurkiewicz	County Assessor	December 2022
Debbie Klug	County Clerk	December 2022
Jeff Auxier	County District Attorney	December 2022
Brian Pixley	County Sheriff	December 2022
MaryAnn Guess	County Treasurer	December 2024
Diana Taylor	Justice of the Peace	December 2024

Board Members receive mail at the County address listed below:

230 Strand Street, St. Helens, Oregon 97051

COLUMBIA COUNTY, OREGON

FINANCIAL SECTION



PAULY, ROGERS, AND CO., P.C.
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February 22, 2022

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Columbia County
St Helens, Oregon

Report on the Financial Statements

We have audited the accompanying basic financial statements of the governmental activities, the business-type activities, fiduciary funds, each major fund, and the aggregate remaining fund information of Columbia County (the County), as of and for the year ended June 30, 2021, and the related notes to the basic financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, fiduciary funds, each major fund, and the aggregate remaining fund information of Columbia County, as of June 30, 2021, and the respective changes in financial position and budgetary comparisons for the general fund, jail operations fund, road fund, and community corrections fund, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on Management's Discussion and Analysis, schedules of net pension liability, net OPEB asset, or employer contributions for PERS or RHIA, or the Schedule of Changes in Total OPEB Liability and Related Ratios for OPEB Health Insurance, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance on them.

Supplementary Information

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

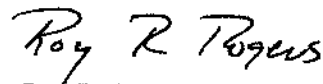
Other Information

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

Reports on Other Legal and Regulatory Requirements

In accordance with Government Auditing Standards, we have also issued our reports dated February 22, 2022 on our consideration of the internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of the reports is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. The reports are an integral part of an audit performed in accordance with Government Auditing Standards in considering internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated February 22, 2022, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



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

COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis For the Year Ended June 30, 2021

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, 2021 (FY2021). We encourage readers to consider the information presented here in conjunction with the financial statements (starting on page 20) as well as in our letter of transmittal (found earlier in this document).

Financial Highlights -

- The assets and deferred outflows of resources of Columbia County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$61,602,604 (net position). Of this amount, unrestricted assets are negative (\$10,395,343) as shown in the table on page 11. 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 \$6,758,510 from last year, a change of more than 12.3 percent.
- County's current assets saw an annual increase of \$12 million to end the year at \$44,652,202, a change of 38.6 percent.
- The value of capital assets net of depreciation decreased by \$224,209 government-wide, further discussed on pages 18, 51, and 52.
- As of the close of the current fiscal year, Columbia County's governmental funds reported combined ending fund balances of \$37,135,798, an increase of 46.2% from last year, or \$11,744,505. The Jail Operations Fund, Community Corrections Fund and the Roads Fund account for \$9,926,602 of the total fund balance. Of the County's 22 governmental funds, 14 equaled or grew in fund balance relative last year. The greatest fund balance increase was in the Direct Pass Through Fund at \$7,747,160 while the largest fund balance decline was in the Jail Fund at \$849,930.
- At the end of FY2021, fund balance, as shown on page 22, for the General Fund is \$4,859,235, an increase of 22.7% relative to last year. Unassigned fund balance is 93% of total General Fund balance at \$4.5 million.
- Total government-wide outstanding debt increased by \$5,950,600 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, 2021

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

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

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

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

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

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

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

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

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

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

See independent auditor's report.

COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis
For the Year Ended June 30, 2021

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

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

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

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

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance to the Governmental Activities Column on Statement of Activities - The fund balances of the County's governmental funds increased by \$11,744,505 during FY21 and the net position of the governmental activities increased by \$5,955,821. 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, five special revenue funds (the Road Fund, Community Corrections Fund, Jail Operations Fund, Direct Pass-Through Grant Fund, and Columbia County Development Agency), with the data from the other 14 governmental funds combined into a single, aggregated presentation (Other Governmental). Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the Supplementary Information section of this report.

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

See independent auditor's report.

COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis
For the Year Ended June 30, 2021

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

The basic governmental fund financial statements can be found on pages 22 - 31 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 32 - 34 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 statements can be found on pages 35 - 36 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 37 - 73.

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 74 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 77 of this report.

COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis
For the Year Ended June 30, 2021

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 \$61,602,604 at the close of the current fiscal year and \$54,844,094 at the close of the prior fiscal year. The overall net position increased in FY2021: the net investment in capital assets decreased \$7.3 million; restricted purpose net position increased \$14.6 million and unrestricted net position decreased \$469k (details noted in the next table).

	Total Government-Wide			
	2021	2020	\$ Change	% Change
Current and other assets	\$44,652,202	\$32,630,964	\$12,021,238	36.8%
Capital assets	44,328,306	46,145,174	(1,816,868)	-3.9%
	88,980,508	78,776,138	10,204,370	13.0%
Deferred outflows				
related to pensions	9,341,039	7,360,847	1,980,192	26.9%
related to OPEB	178,921	137,268	41,653	30.3%
	9,519,960	7,498,115	2,021,845	27.0%
Current liabilities	3,084,069	3,237,194	(153,125)	-4.7%
Non-current liabilities	32,634,271	26,800,147	5,834,124	21.8%
	35,718,340	30,037,341	5,680,999	18.9%
Deferred inflows				
related to pensions	1,006,624	1,203,746	(197,122)	-16.4%
related to OPEB	172,900	189,072	(16,172)	-8.6%
	1,179,524	1,392,818	(213,294)	-15.3%
Net position:				
Net investment in capital assets	36,839,508	44,184,963	(7,345,455)	-16.6%
Restricted for:				
grant, contract fund poi, ORS	35,158,439	20,585,772	14,572,667	70.8%
Unrestricted	(10,395,343)	(9,926,641)	(468,702)	4.7%
Total net position	\$61,602,604	\$54,844,094	\$6,758,510	12.3%

The total governmental unrestricted deficit increased by 4.7% compared to last year to \$10.4 million. The reduction in unrestricted net position is primarily driven by the impact of a increase in the net pension liability.

See independent auditor's report.

COLUMBIA COUNTY, OREGON

**Management's Discussion and Analysis
For the Year Ended June 30, 2021**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The largest portion of Columbia County's net position at \$ 36,839,508, representing over roughly 60% of government-wide net position, is net investment in capital assets (e.g. infrastructure, land, buildings, machinery and equipment, reduced by related debt). Columbia County uses these capital assets to provide services to citizens. These assets are not available for future spending.

This year, the value of net investment in capital assets decreased \$7.3 million. Information on capital asset investment and debt levels can be found in the Notes to the Financial Statements beginning on page 51.

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 52 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, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Non-current liabilities declined at a constant rate of \$232,623. Details on the long term debt are found in the Notes to the Financial Statements on page 53.

	Business-type Activities			
	2021	2020	\$ Change	% Change
Current and other assets	\$ 3,580,087	\$ 2,830,768	\$ 749,319	26.5%
Capital assets	<u>4,728,325</u>	<u>4,952,534</u>	<u>(224,209)</u>	-4.5%
	<u>8,308,412</u>	<u>7,783,302</u>	<u>525,110</u>	6.7%
Deferred outflows				
related to pensions	68,670	54,113	14,557	26.9%
related to OPEB	<u>914</u>	<u>888</u>	<u>26</u>	2.9%
	<u>69,584</u>	<u>55,001</u>	<u>14,583</u>	26.5%
Current liabilities	405,542	434,452	(28,910)	-6.7%
Non-current liabilities	<u>829,416</u>	<u>1,062,039</u>	<u>(232,623)</u>	-21.9%
	<u>1,234,958</u>	<u>1,496,491</u>	<u>(261,533)</u>	-17.5%
Deferred inflows				
related to pensions	7,400	8,849	(1,449)	-16.4%
related to OPEB	<u>930</u>	<u>944</u>	<u>(14)</u>	-1.5%
	<u>8,330</u>	<u>9,793</u>	<u>(1,463)</u>	-14.9%
Net position:				
Net investment in capital assets	3,801,006	3,760,785	40,221	1.1%
Restricted for:				
Rest'd purpose: grant, contract fund pol,	3,333,702	2,695,150	638,552	23.7%
Unrestricted	<u>-</u>	<u>(123,916)</u>	<u>123,916</u>	-100.0%
Total net position	<u>\$ 7,134,708</u>	<u>\$ 6,332,019</u>	<u>\$ 802,689</u>	12.7%

See independent auditor's report.

COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis
For the Year Ended June 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Governmental Activity - The deficit in governmental unrestricted of \$10,794,219 is primarily due to the net pension liability (discussed previously). Total net position in governmental activities increased by \$5.9 million, or 12.3 percent, in FY2021.

	Governmental Activities			
	2021	2020	\$ Change	% Change
Current and other assets	\$ 41,072,115	\$ 29,800,196	\$ 11,271,919	37.8%
Capital assets	39,599,981	41,192,640	(1,592,659)	-3.9%
	<u>80,672,096</u>	<u>70,992,836</u>	<u>9,679,260</u>	<u>13.6%</u>
Deferred outflows				
related to pensions	9,272,369	7,306,734	1,965,635	26.9%
related to OPEB	178,007	136,380	41,627	30.5%
	<u>9,450,376</u>	<u>7,443,114</u>	<u>2,007,262</u>	<u>27.0%</u>
Current liabilities	2,678,527	2,802,742	(124,215)	-4.4%
Non-current liabilities	31,804,855	25,738,108	6,066,747	23.6%
	<u>34,483,382</u>	<u>28,540,850</u>	<u>5,942,532</u>	<u>20.8%</u>
Deferred inflows				
related to pensions	999,224	1,194,897	(195,673)	-16.4%
related to OPEB	171,970	188,128	(16,158)	-8.6%
	<u>1,171,194</u>	<u>1,383,025</u>	<u>(211,831)</u>	<u>-15.3%</u>
Net position:				
Net investment in capital assets	33,038,502	40,424,178	(7,385,676)	-18.3%
Restricted for:				
Rest'd purpose: grant, contract fund pol, ORS	31,824,737	17,890,622	13,934,115	77.9%
Unrestricted	(10,395,343)	(9,802,725)	(592,618)	6.0%
Total net position	<u>\$ 54,467,896</u>	<u>\$ 48,512,075</u>	<u>\$ 5,955,821</u>	<u>12.3%</u>

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).

See independent auditor's report.

COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis
For the Year Ended June 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Government-Wide - The increase of \$4.2 million in governmental-wide activity net position is a 8.3% increase to last year's net position.

	Government-Wide			
	2021	2020	\$ Change	% Change
Revenues:				
Program revenues:				
Charges for services	\$ 12,596,055	\$ 11,971,975	\$ 624,080	5.2%
Operating grants and contributions	24,417,228	16,889,675	7,527,553	44.6%
General revenues:				
Property taxes	15,103,476	15,425,927	(322,451)	-2.1%
Mineral, royalties and timber revenue	-	243,239	(243,239)	-100.0%
Investment earnings	309,829	469,675	(159,846)	-34.0%
Intergovernmental Revenue	237,862	-	237,862	100.0%
Other revenue	1,032,189	356,729	675,460	189.3%
TOTAL REVENUES	<u>53,696,639</u>	<u>45,357,220</u>	<u>8,339,419</u>	18.4%
Program expenses:				
Governmental activities:				
General government	11,135,714	12,497,563	(1,361,849)	-10.9%
Roads and bridges	6,863,077	6,383,522	479,555	7.5%
Public safety	15,246,275	11,560,595	3,685,680	31.9%
Health and welfare	5,054,322	1,476,110	3,578,212	242.4%
Culture & recreation	1,428,983	1,591,109	(162,126)	-10.2%
Economic development	2,993,630	3,108,920	(115,290)	-3.7%
Debt Service	925,301	1,722,425	(797,124)	-46.3%
Business-type activity	3,037,025	2,838,820	198,205	7.0%
TOTAL EXPENSES	<u>46,684,327</u>	<u>41,179,064</u>	<u>5,505,263</u>	13.4%
Gain (Loss) on disposal of assets	(26,001)	50,620	(76,621)	-151.4%
Special payments	(5,528)	(5,513)	(15)	0.3%
Transfers in (out)	<u>(244,806)</u>	<u>-</u>	<u>(244,806)</u>	100.0%
Change in net position	6,735,977	4,223,263	2,512,714	59.5%
Net position - beginning	54,844,094	50,620,831	4,223,263	8.3%
Prior period adjustment	22,533	-	22,533	100.0%
Net position - ending	<u>\$ 61,602,604</u>	<u>\$ 54,844,094</u>	<u>\$ 6,758,510</u>	12.3%

See independent auditor's report.

COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis
For the Year Ended June 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Total revenues increased by 18.4 percent - roughly \$8.3 million - while expenses increased by 13.4 percent over last year's level. This dynamic explains both the ending net position increase as well as the positive trend in the change in net position metric. The roughly \$5.5 million dollar increase in expenses was led by increases in public safety, health and welfare, roads and bridges and business type activity, but offset by decreases in general government, culture & recreation, economic development, and debt service.

Governmental Activity - The change in net position for FY2021 of \$5.9 million in governmental-wide activity net position is nearly \$2.8 million higher than last year's change in net position.

	Governmental Activities			
	2021	2020	\$ Change	% Change
Revenues:				
Program revenues:				
Charges for services	\$ 8,551,549	\$ 8,094,686	\$ 456,863	5.6%
Operating grants and contributions	24,417,228	16,881,240	7,535,988	44.6%
General revenues:				
Property taxes	15,103,476	15,425,927	(322,451)	-2.1%
Mineral, royalties and timber revenue	-	243,239	(243,239)	-100.0%
Investment earnings	269,815	421,631	(151,816)	-36.0%
Intergovernmental revenue	237,862	-	237,862	100.0%
Other revenue	1,032,189	356,729	675,460	189.3%
TOTAL REVENUES	49,612,119	41,423,452	8,188,667	19.8%
Program expenses:				
Governmental activities:				
General government	11,135,714	12,497,563	(1,361,849)	-10.9%
Roads and bridges	6,863,077	6,383,522	479,555	7.5%
Public safety	15,246,275	11,560,595	3,685,680	31.9%
Health and welfare	5,054,322	1,476,110	3,578,212	242.4%
Culture & recreation	1,428,983	1,591,109	(162,126)	-10.2%
Economic development	2,993,630	3,108,920	(115,290)	-3.7%
Debt Service	925,301	1,722,425	(797,124)	-46.3%
TOTAL EXPENSES	43,647,302	38,340,244	5,307,058	13.8%
Revenues over expenses	5,964,817	3,083,208	2,881,609	93.5%
Gain (loss) on disposal of assets	(26,001)	50,620	(76,621)	-151.4%
Special payments	(5,528)	(5,513)	(15)	0.3%
Transfers in (out)	-	33,628	(33,628)	-100.0%
Change in net position	5,933,288	3,161,943	2,771,345	87.6%
Net position - beginning, restated	48,512,075	45,350,132	3,161,943	7.0%
Prior period adjustment	22,533	-	22,533	100.0%
Net position - ending	\$ 54,467,896	\$ 48,512,075	\$ 5,955,821	12.3%

See independent auditor's report.

COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis
For the Year Ended June 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Discussion of the revenue and expense implications for governmental activity due to the reporting and operational changes mentioned on the previous page is found on pages 15 - 16.

Business Type Activity - The change in net position for the Transfer Station, the County's only business-type activity, was slightly less than the previous year. At \$802,689, the FY2021 increase in net position is smaller than the FY2020 number by \$258,631.

	Business-Type Activities			
	2021	2020	\$ Change	% Change
Revenues:				
Program revenues:				
Charges for services	\$ 4,044,506	\$ 3,877,289	\$ 167,217	4.3%
Operating Grants and Contributions	-	8,435	(8,435)	-100.0%
General revenues:				
Investment earnings	40,014	48,044	(8,030)	-16.7%
TOTAL REVENUES	<u>4,084,520</u>	<u>3,933,768</u>	<u>150,752</u>	3.8%
Expenses:				
Business-type activity	3,037,025	2,838,820	198,205	7.0%
TRANSFERS	<u>(244,806)</u>	<u>(33,628)</u>	<u>(211,178)</u>	628.0%
Increase (decrease) in net position	802,689	1,061,320	(258,631)	-24.4%
Net position - beginning	6,332,019	5,270,699	1,061,320	20.1%
Net position - ending	<u>\$ 7,134,708</u>	<u>\$ 6,332,019</u>	<u>\$ 802,689</u>	12.7%

Increased revenues are due to growth in disposals and can be associated with many of the COVID restrictions put in place and residents making additional trips to the facility. The increase in expense is related to the assumed expense for credit card processing fees related to COVID.

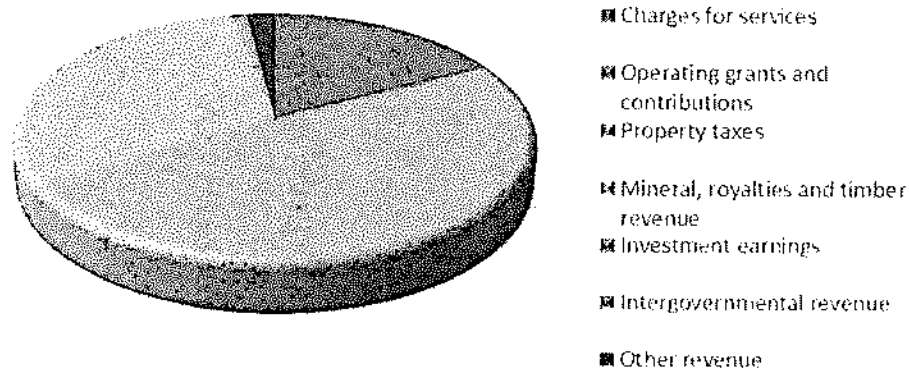
COLUMBIA COUNTY, OREGON

Management's Discussion and Analysis
For the Year Ended June 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

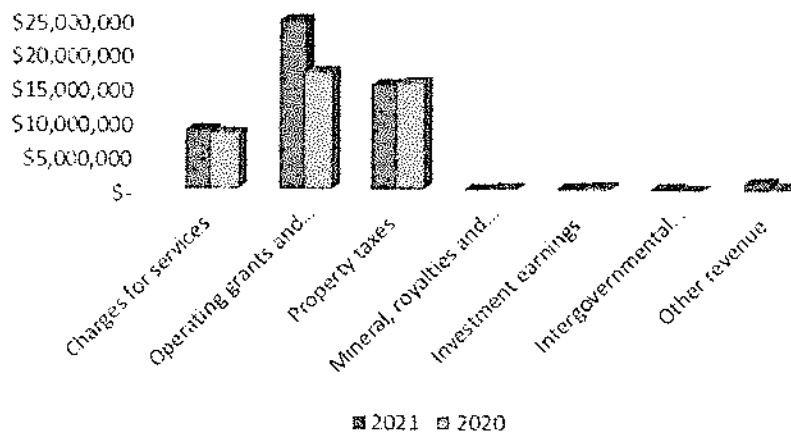
FY2021 Revenue - Relative to last fiscal year, revenue increased for the government-wide entity by 18.4% to \$53,696,639 (\$8,339,419 more than FY2020). Governmental activity revenue increased by \$8,188,667 and business-type revenue was up \$150,752. The pie graph focuses on the governmental activities portion of the Statement of Activities by revenue source.

Governmental Activities FY 2021



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

REVENUE SOURCES-COMPARATIVE
Governmental Activities FY 2020 & 2021



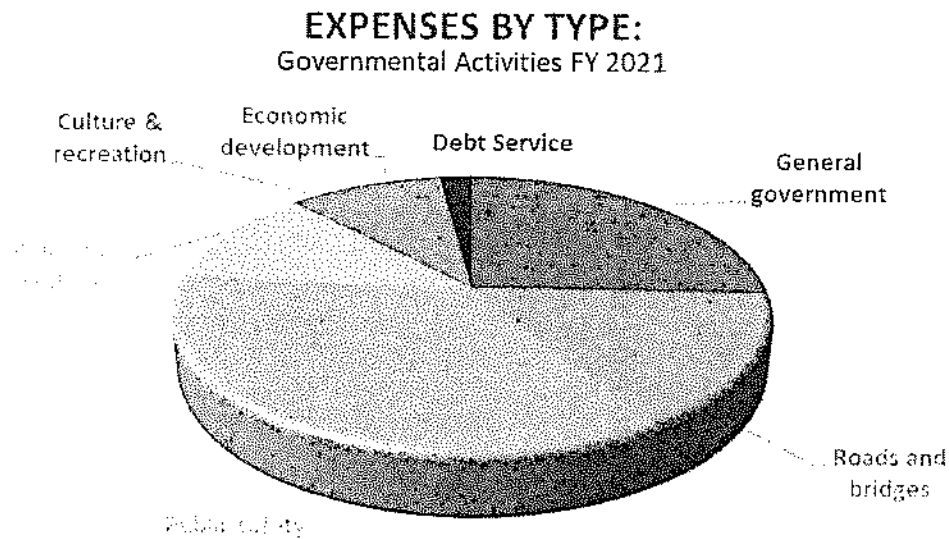
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COLUMBIA COUNTY, OREGON

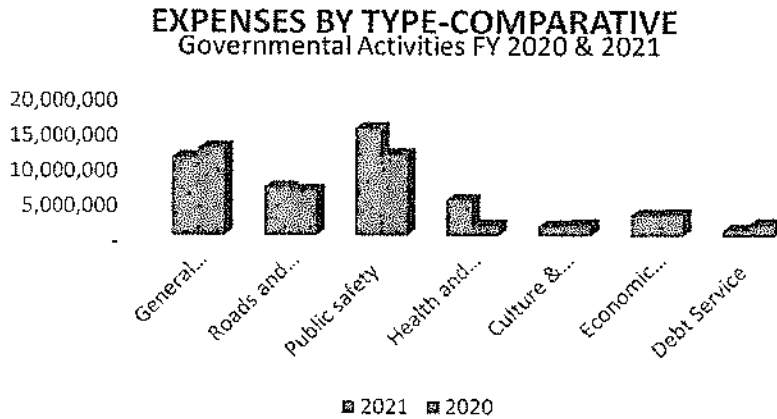
Management's Discussion and Analysis
 For the Year Ended June 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

FY2021 Expenses - The chart below graphs the County's expenses by public services activities. Only governmental activities are considered. Three activities experienced increases relative to the prior year, and the remaining four 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, 2021**

FUND FINANCIAL ANALYSIS

Fund Balance Change and Make Up - County major funds in FY2021 include the General Fund, Road Fund, Jail Operations Fund, Community Corrections Fund, Direct Pass-Through Grants Fund and the Columbia County Development Agency (the funds with the largest expenditure totals for the year). Information on these funds can be found in the Fund Financial statements as well as in their individual Major Funds statements in the Financial Section of the Annual Comprehensive Financial Report (ACFR). 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. Five of the six FY21 major funds experienced increases in ending fund balance.

The Community Corrections Fund total fund balance increased by \$484 thousand. This increase is partially due to increased revenues over budgeted amounts and also \$2.1 million less in actual expenditures.

The Road Fund's total fund balance increased by \$1.3 million. The increase was partially due to increases in the state motor vehicle apportionment, but also because expenditures were substantially less than budgeted amounts.

The Jail Operations Fund balance decreased by \$850 thousand. Revenues trailed expenditures during the fiscal year, although other financing sources (predominantly transfers in from other funds) helped with the current year deficit the ending fund balance was still less than the beginning fund balance.

The General Fund's fund balance increased by \$899 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 \$4,545,273 as compared with \$3,408,921 at the end of FY2020. The unassigned balance is 33% higher than the prior year but it continues to exceed the two month operating expense policy for unrestricted ending fund balance based on FY2021 actual Personnel plus Materials and Services expenditures. Meeting the County's ending fund balance mark was achieved through the continuing efforts to (1) contain costs due to upward pressure on payroll expense largely due to retirement and health insurance outlays that exceed the inflation rate as well as (2) manage continuing unrestricted revenue uncertainty in future years.

COLUMBIA COUNTY, OREGON

Management’s Discussion and Analysis
For the Year Ended June 30, 2021

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets - Columbia County’s FY2021 investment in capital assets government-wide amounts to \$44,147,074 (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 construction in progress, buildings, and infrastructure.

Columbia County Capital Assets (Net of Depreciation)	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land and land improvements	\$ 5,996,632	\$ 5,996,632	\$ 637,483	\$ 637,483	\$ 6,634,115	\$ 6,634,115
Construction in progress	2,001	61,932	-	-	2,001	61,932
Buildings	14,019,237	14,307,032	2,869,919	2,989,768	16,889,156	17,296,800
Infrastructure	16,171,980	17,843,690	-	-	16,171,980	17,843,690
Furniture and equipment	3,228,899	2,776,962	1,220,923	1,325,282	4,449,822	4,102,244
	<u>\$ 39,418,749</u>	<u>\$ 40,986,248</u>	<u>\$ 4,728,325</u>	<u>\$ 4,952,533</u>	<u>\$ 44,147,074</u>	<u>\$45,938,781</u>

Among the additions and improvements to County furniture and equipment which took place in FY2021 are the following:

- Equipment acquisition for Public Works
- County-wide phone system upgrade
- HVAC upgrades at Courthouse Annex & John Gumm building improvements
- Substantial implementation of new accounting software
- Body camera software for CCSO

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, 2021**

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 \$33,763,308 while in the prior year the balance was \$27,812,708, an increase of 21.4%. No new debt in the form of bonds or loans was incurred in FY2021.

Columbia County's Outstanding Debt	Fiscal Year:		\$ Change	% Change
	2021	2020		
Limited tax bond-PERS UAL Bond	\$ 5,555,000	\$ 6,095,000	\$ (540,000)	-8.9%
Road improvement loan-Rainier	108,271	132,247	(23,976)	-18.1%
Long-term notes-OECDD-business-type activity	927,319	1,191,749	(264,430)	-22.2%
Note-City of St Helens, Transitional Housing	33,752	39,294	(5,542)	-14.1%
Note-Energy Efficient Courthouse	-	83,834	(83,834)	-100.0%
Compensated absences	1,926,396	1,555,300	371,096	23.9%
Net pension liability	23,757,409	17,700,572	6,056,837	34.2%
Net OPEB obligation	771,937	708,321	63,616	9.0%
Leases payable	683,224	306,391	376,833	123.0%
	<u>\$ 33,763,308</u>	<u>\$ 27,812,708</u>	<u>\$ 5,950,600</u>	<u>21.4%</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 FY2022 and beyond. Now that it is clearer that the federal timber revenues will not be coming back in a significant way, the County will undergo a strategic planning process that looks at recurring revenue trends, service mandates and Board funding priorities to assure a more stable budget process moving forward for the County.

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

The County continues to navigate the challenges of the pandemic as we work on the ongoing expansion and renovation of space in all of our facilities to accommodate our staff and our public needs. We continue to administer additional Public Health grants and American Rescue Plan projects planning for future resiliency and to serve the best interests of our citizens.

COLUMBIA COUNTY, OREGON

**Schedule of Proportionate Share of the Net Pension Liability and Schedule of Contributions
For the Year Ended June 30, 2021**

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

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

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

REQUESTS FOR INFORMATION

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

COLUMBIA COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

COLUMBIA COUNTY, OREGON

STATEMENT OF NET POSITION

June 30, 2021

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and investments	\$ 37,410,531	\$ 3,222,051	\$ 40,632,582
Receivables:			
Accounts receivable	2,252,737	358,036	2,610,773
Property taxes receivable	768,265	-	768,265
Prepays	404,121	-	404,121
Inventories	236,461	-	236,461
Total current assets	<u>41,072,115</u>	<u>3,580,087</u>	<u>44,652,202</u>
Noncurrent assets:			
Proportionate share of net OPEB asset - RHIA	181,232	-	181,232
Capital Assets:			
Nondepreciable	5,998,633	637,483	6,636,116
Depreciable, net	33,420,116	4,090,842	37,510,958
Total noncurrent assets	<u>39,599,981</u>	<u>4,728,325</u>	<u>44,328,306</u>
Total Assets	<u>80,672,096</u>	<u>8,308,412</u>	<u>88,980,508</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related deferrals - PERS	9,272,369	68,670	9,341,039
OPEB related deferrals - Health	139,637	914	140,551
OPEB related deferrals - RHIA	38,370	-	38,370
Total deferred outflows of resources	<u>9,450,376</u>	<u>69,584</u>	<u>9,519,960</u>
LIABILITIES			
Current liabilities:			
Accounts payable and payroll liabilities	1,767,535	101,201	1,868,736
Interest payable	31,077	26,769	57,846
Deposits	28,450	-	28,450
Current portion of long-term obligations	644,910	277,572	922,482
Current portion of capital leases	206,555	-	206,555
Total current liabilities	<u>2,678,527</u>	<u>405,542</u>	<u>3,084,069</u>
Noncurrent liabilities:			
Accrued compensated absences	1,926,396	-	1,926,396
Net OPEB obligation - Health	766,919	5,018	771,937
Proportionate share of net pension liability - PERS	23,582,758	174,651	23,757,409
Noncurrent portion of long-term obligations	5,052,113	649,747	5,701,860
Noncurrent portion of capital leases	476,669	-	476,669
Total noncurrent liabilities	<u>31,804,855</u>	<u>829,416</u>	<u>32,634,271</u>
Total Liabilities	<u>34,483,382</u>	<u>1,234,958</u>	<u>35,718,340</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related deferrals - PERS	999,224	7,400	1,006,624
OPEB related deferrals - Health	142,187	930	143,117
OPEB related deferrals - RHIA	29,783	-	29,783
Total deferred inflows of resources	<u>1,171,194</u>	<u>8,330</u>	<u>1,179,524</u>
NET POSITION			
Net Investment in Capital Assets	33,038,502	3,801,006	36,839,508
Restricted:			
Jail Operations	3,060,875	-	3,060,875
Roads	3,438,298	-	3,438,298
Community Corrections	3,233,961	-	3,233,961
Grants	7,867,512	-	7,867,512
Development Agency	8,921,178	-	8,921,178
Non-Major Funds	5,121,681	-	5,121,681
OPEB - RHIA Asset	181,232	-	181,232
Special purposes: grant, contract, fund policy, ORS	-	3,333,702	3,333,702
Unrestricted	<u>(10,395,343)</u>	<u>-</u>	<u>(10,395,343)</u>
Total Net Position	<u>\$ 54,467,896</u>	<u>\$ 7,134,708</u>	<u>\$ 61,602,604</u>

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021

Functions/Programs	Program Revenues			Net Revenue (Expenses) and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities						
General government	\$ 11,135,714	\$ 2,911,678	\$ 1,931,151	\$ (6,292,885)	\$ -	\$ (6,292,885)
Roads and bridges	6,863,077	471,846	10,428,855	4,037,624	-	4,037,624
Public safety	15,246,275	3,926,183	7,379,438	(3,940,654)	-	(3,940,654)
Health and welfare	5,054,322	154,518	2,040,432	(2,859,372)	-	(2,859,372)
Culture and recreation	1,428,983	680,761	157,863	(590,359)	-	(590,359)
Economic development	2,993,630	406,562	2,479,489	(107,579)	-	(107,579)
Debt Service	925,301	-	-	(925,301)	-	(925,301)
Total governmental activities	43,647,302	8,551,549	24,417,228	(10,678,525)	-	(10,678,525)
Business-Type Activities						
Transfer station	3,037,025	4,044,506	-	-	1,007,481	1,007,481
	<u>3,037,025</u>	<u>4,044,506</u>	<u>-</u>	<u>-</u>	<u>1,007,481</u>	<u>1,007,481</u>
Total Primary Government	\$ 46,684,327	\$ 12,596,055	\$ 24,417,228	(10,678,525)	1,007,481	(9,671,044)
			General Revenues			
			Property taxes	15,103,476	-	15,103,476
			Intergovernmental	237,862	-	237,862
			Interest and investment earnings	269,815	40,014	309,829
			Miscellaneous income (expense)	1,032,189	-	1,032,189
			Total General Revenues	16,643,342	40,014	16,683,356
			Gain (Loss) on disposal of assets	(26,001)	-	(26,001)
			Special payments	(5,528)	-	(5,528)
			Transfers	-	(244,806)	(244,806)
			Change in Net Position	5,933,288	802,689	6,735,977
			Net Position - beginning of year	48,512,075	6,332,019	54,844,094
			PRIOR PERIOD ADJUSTMENT (NOTE 14)	22,533	-	22,533
			Net Position - end of year	\$ 54,467,896	\$ 7,134,708	\$ 61,602,604

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2021**

	GENERAL FUND	WAL OPERATIONS FUND	ROAD FUND	COMMUNITY CORRECTIONS FUND	DIRECT TRANS-THROUGH GRANT FUND	COLUMBIA COUNTY DEVELOPMENT AGENCY	OTHER GOVERNMENTAL	TOTAL
ASSETS:								
Cash and investments	\$ 4,708,707	\$ 2,889,208	\$ 2,951,816	\$ 3,230,843	\$ 8,149,015	\$ 8,877,001	\$ 5,063,459	\$ 35,870,049
Receivables								
Accounts receivable	656,865	170,679	829,782	5,565	235,757	-	354,089	2,252,737
Property taxes receivable	320,932	118,417	-	-	-	136,403	14,078	589,830
Cash with County	127,168	51,238	-	-	-	-	29	178,435
Prepays	313,962	-	-	-	-	1,291	1,575	316,828
Inventories	-	-	193,468	-	-	-	42,993	236,461
Total assets	\$ 6,127,634	\$ 3,229,542	\$ 3,975,066	\$ 3,236,408	\$ 8,384,772	\$ 9,014,695	\$ 5,476,223	\$ 39,444,340
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:								
Liabilities								
Accounts payable and Payroll liabilities	\$ 845,831	\$ 50,250	\$ 343,300	\$ 2,447	\$ 117,815	\$ 1,574	\$ 265,641	\$ 1,626,858
Other liabilities	107,158	-	-	-	-	-	33,519	140,677
Deposits and bond	26,000	-	-	-	-	-	2,450	28,450
Total liabilities	978,989	50,250	343,300	2,447	117,815	1,574	301,610	1,795,985
Deferred inflows of resources								
Unavailable revenue - property taxes	289,410	118,417	-	-	-	90,652	14,078	512,557
Total deferred inflows of resources	289,410	118,417	-	-	-	90,652	14,078	512,557
Fund balances								
Nonspendable	313,962	-	193,468	-	-	1,291	44,568	553,289
Restricted	-	3,060,875	3,438,298	3,233,961	7,867,512	8,921,178	5,121,681	31,643,505
Assigned	-	-	-	-	399,445	-	51,363	450,808
Unassigned	4,545,273	-	-	-	-	-	(57,077)	4,488,196
Total fund balances	4,859,235	3,060,875	3,631,766	3,233,961	8,266,957	8,922,469	5,160,535	37,135,798
Total liabilities, deferred inflows of resources and fund balances	\$ 6,127,634	\$ 3,229,542	\$ 3,975,066	\$ 3,236,408	\$ 8,384,772	\$ 9,014,695	\$ 5,476,223	\$ 39,444,340

The accompanying notes are an integral part of this statement

COLUMBIA COUNTY, OREGON

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

June 30, 2021

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

Fund Balances-Governmental Funds \$ 37,135,798

Deferred inflows and outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.

Deferred Inflows- PERS	(999,224)
Deferred Outflows- PERS	9,272,369

Deferred inflows and outflows of resources related to the other post employment benefits include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.

Deferred Outflows - RHIA	38,370
Deferred Inflows - RHIA	(29,783)
Deferred Outflows - Health	139,637
Deferred Inflows - Health	(142,187)

The Net Pension Liability, Net OPEB Asset (RHIA), and Net OPEB Liability - Health Insurance are the differences between the total pension and OPEB liabilities and the assets set aside to pay benefits earned to past and current employees and beneficiaries.

Net OPEB Asset - RHIA	181,232
Net Pension Liability- PERS	(23,582,758)
Net OPEB Liability - Health Insurance	(766,919)

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	\$	296,895,055	
Less Accumulated Depreciation		<u>(257,476,306)</u>	
			39,418,749

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	\$	(1,926,396)	
Interest Payable		(31,077)	
Bonds Payable		(5,555,000)	
Leases Payable		(683,224)	
Notes Payable		<u>(142,023)</u>	
			(8,337,720)

Deferred Revenue represents amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds. 512,557

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. 1,627,775

Total Net Position	\$	<u>54,467,896</u>
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The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2021**

	GENERAL FUND	IAIL OPERATIONS FUND	ROAD FUND	COMMUNITY CORRECTIONS FUND	DIRECT PASS-THROUGH GRANT FUND	COLUMBIA COUNTY DEVELOPMENT AGENCY	OTHER GOVERNMENTAL	TOTAL
REVENUES								
Property tax collected by County	\$ 7,582,969	\$ 3,212,342	\$ -	\$ -	\$ -	\$ 2,805,591	\$ 1,543,981	\$ 15,144,883
Local Fees	2,809,171	1,779,722	1,271,431	204,069	115,844	-	2,371,312	8,551,549
Miscellaneous	1,161,570	32,608	75,382	39,516	36,580	85,760	149,842	1,581,258
Grants and Donations	4,414,990	-	5,473,839	2,815,615	9,178,197	-	2,534,587	24,417,228
Intergovernmental Services	3,701,532	-	-	18,000	-	-	-	3,719,532
Total revenues	19,670,232	5,024,672	6,820,652	3,077,200	9,330,621	2,891,351	6,599,722	53,414,450
EXPENDITURES								
Current:								
General government	8,574,167	-	-	-	-	-	1,047,361	9,621,528
Roads and bridges	-	-	4,428,925	-	-	-	-	4,428,925
Public safety	4,189,344	6,509,389	-	2,141,389	-	-	262,349	13,112,471
Health and welfare	1,564,336	-	-	-	2,982,641	-	-	4,546,977
Culture and recreation	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	1,135,062	1,135,062
Special payments	-	-	-	-	-	103,331	2,386,461	2,489,792
Capital outlay	-	77,393	547,188	-	420,867	-	5,528	5,528
Debt service	1,024,856	-	-	6,680	-	756,954	-	1,788,490
Total expenditures	15,362,703	6,586,782	4,976,113	2,148,069	3,403,508	860,285	4,869,996	38,207,456
Excess of Revenues Over (Under) Expenditures	4,307,529	(1,562,110)	1,844,539	929,131	5,927,113	2,031,066	1,729,726	15,206,994
Other Financing Sources, (Uses)								
Sale of Assets	5,878	-	27,552	-	-	-	500	33,930
Transfers In	521,436	1,345,606	349,314	-	1,951,715	-	468,937	4,637,008
Intergovernmental Service Transfers Out	(1,471,467)	(633,426)	(895,938)	(205,242)	(51,557)	-	(424,922)	(3,682,552)
Transfers Out	(2,494,892)	-	-	(240,000)	(80,111)	-	(1,658,405)	(4,473,408)
Total Other Financing Sources, (Uses)	(3,439,045)	712,180	(519,072)	(445,242)	1,820,047	-	(1,613,890)	(3,485,022)
Net Change in Fund Balance	868,484	(849,930)	1,325,467	483,889	7,747,160	2,031,066	115,836	11,721,972
FUND BALANCE - BEGINNING	3,959,771	3,910,805	2,306,299	2,750,072	519,797	6,891,403	5,053,146	25,391,293
Prior Period Adjustment	30,980	-	-	-	-	-	(8,447)	22,533
FUND BALANCE - ENDING	\$ 4,859,235	\$ 3,060,875	\$ 3,631,766	\$ 3,233,961	\$ 8,266,957	\$ 8,922,469	\$ 5,160,535	\$ 37,135,798

COLUMBIA COUNTY, OREGON

**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS - TO
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021**

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 \$ 11,721,972

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.

PERS Pension Income (Expense) (3,851,003)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital Asset additions	\$ 1,369,088	
Gain/loss on sale of assets	(26,001)	
Proceeds from sale of assets	(33,930)	
Adjustments to capital asset register	284,348	
Less current year depreciation	<u>(3,161,003)</u>	(1,567,498)

In the Statement of Activities, the contributions to the Post Retirement Health Benefits Program in excess of the actuarially determined contribution amount increased the net OPEB obligation. In the governmental funds, the entire contribution is recognized as an expenditure. This is the amount by which the net OPEB obligation is increased.

OPEB Income (Expense) - RHIA	26,633
OPEB Income (Expense) - Health Insurance	(57,202)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.

Change in deferred revenue (41,407)

Repayment of long-term debt is an expenditure in the governmental funds, however repayment reduces long-term liabilities in the statement of net position.

Change in Accrued Compensated Absences	(371,096)	
Change in Interest Payable	3,827	
Change in Bonds Payable	540,000	
Change in Notes Payable	113,352	
Change in Leases Payable (Net)	<u>(376,833)</u>	(90,750)

Internal Service Funds are used by management to charge costs of activities to individual funds. This is the change in the internal service fund net position from the prior year. (207,457)

Change in Net Position \$ 5,933,288

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2021**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Property tax collected by County	\$ 7,700,000	\$ 7,700,000	\$ 7,582,969	\$ (117,031)
Local Fees	2,415,389	2,415,389	2,809,171	393,782
Miscellaneous	762,614	762,614	1,161,570	398,956
Grants and Donations	2,863,992	3,246,928	4,414,990	1,168,062
Intergovernmental Services	4,661,450	4,661,450	3,701,532	(959,918)
Total revenue	<u>18,403,445</u>	<u>18,786,381</u>	<u>19,670,232</u>	<u>883,851</u>
EXPENDITURES				
Personnel	12,220,945	11,863,058 (1)	11,270,136	592,922
Materials and Services	3,176,849	3,460,802 (1)	2,829,209	631,593
Capital outlay	469,850	294,850 (1)	238,502	56,348
Debt service	1,025,113	1,025,113 (1)	1,024,856	257
Contingency	1,189,420	1,189,420 (1)	-	1,189,420
Total expenditures	<u>18,082,177</u>	<u>17,833,243</u>	<u>15,362,703</u>	<u>2,470,540</u>
Excess of Revenues Over (Under) Expenditures	321,268	953,138	4,307,529	3,354,391
Other Financing Sources (Uses)				
Sale of assets	-	-	5,878	5,878
Transfers In	420,000	500,111	521,436	21,325
Intergovernmental Service Transfers Out	(1,478,268)	(1,478,268) (1)	(1,471,467)	6,801
Transfers Out	(1,884,480)	(2,606,979) (1)	(2,494,892)	112,087
Total Other Financing Sources (Uses)	<u>(2,942,748)</u>	<u>(3,585,136)</u>	<u>(3,439,045)</u>	<u>146,091</u>
Net Change in Fund Balance	(2,621,480)	(2,631,998)	868,484	3,500,482
FUND BALANCE - BEGINNING OF YEAR	4,121,480	4,131,998	3,959,771	(172,227)
Prior Period Adjustment	-	-	30,980	30,980
FUND BALANCE - END OF YEAR	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 4,859,235</u>	<u>\$ 3,359,235</u>

(1) Appropriation Level

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**JAIL OPERATION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2021**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES				
Property tax collected by County	\$ 3,249,844	\$ 3,249,844	\$ 3,212,342	\$ (37,502)
Local Fees	2,289,000	2,289,000	1,779,722	(509,278)
Miscellaneous	37,000	37,000	32,608	(4,392)
Total revenue	<u>5,575,844</u>	<u>5,575,844</u>	<u>5,024,672</u>	<u>(551,172)</u>
EXPENDITURES				
Personal services	4,470,408	4,470,408 (1)	4,285,814	184,594
Materials and services	2,354,365	2,354,365 (1)	2,223,575	130,790
Capital outlay	1,085,000	1,085,000 (1)	77,393	1,007,607
Contingency	1,181,911	1,181,911 (1)	-	1,181,911
Total expenditures	<u>9,091,684</u>	<u>9,091,684</u>	<u>6,586,782</u>	<u>2,504,902</u>
Excess of Revenues Over (Under) Expenditures	(3,515,840)	(3,515,840)	(1,562,110)	1,953,730
Other Financing Sources (Uses)				
Transfers in	1,335,000	1,335,000	1,345,606	(10,606)
Intergovernmental Service Transfers Out	(633,426)	(633,426) (1)	(633,426)	-
Total Other Financing Sources (Uses)	<u>701,574</u>	<u>701,574</u>	<u>712,180</u>	<u>10,606</u>
Net Change in Fund Balance	(2,814,266)	(2,814,266)	(849,930)	1,964,336
FUND BALANCE - BEGINNING	<u>2,814,266</u>	<u>2,814,266</u>	<u>3,910,805</u>	<u>1,096,539</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,060,875</u>	<u>\$ 3,060,875</u>

(1) Appropriation Level

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

ROAD FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2021

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES				
Local Fees	\$ 585,000	\$ 585,000	\$ 1,271,431	\$ 686,431
Miscellaneous	-	-	75,382	75,382
Grants and Donations	<u>10,350,113</u>	<u>10,350,113</u>	<u>5,473,839</u>	<u>(4,876,274)</u>
Total revenue	<u>10,935,113</u>	<u>10,935,113</u>	<u>6,820,652</u>	<u>(4,114,461)</u>
EXPENDITURES				
Personal services	2,757,116	2,757,116 (1)	2,505,635	251,481
Materials and services	8,114,100	8,114,100 (1)	1,923,290	6,190,810
Capital outlay	895,000	895,000 (1)	547,188	347,812
Contingency	<u>2,600,239</u>	<u>2,600,239 (1)</u>	<u>-</u>	<u>2,600,239</u>
Total expenditures	<u>14,366,455</u>	<u>14,366,455</u>	<u>4,976,113</u>	<u>9,390,342</u>
Excess of Revenues Over (Under) Expenditures	(3,431,342)	(3,431,342)	1,844,539	5,275,881
Other Financing Sources (Uses)				
Sale of Assets	-	-	27,552	27,552
Transfers in	560,000	560,000	349,314	210,686
Intergovernmental Service Transfers Out	<u>(940,176)</u>	<u>(940,176) (1)</u>	<u>(895,938)</u>	<u>44,238</u>
Total Other Financing Sources (Uses)	<u>(380,176)</u>	<u>(380,176)</u>	<u>(519,072)</u>	<u>(138,896)</u>
Net Change in Fund Balance	(3,811,518)	(3,811,518)	1,325,467	5,136,985
FUND BALANCE - BEGINNING	<u>3,811,518</u>	<u>3,811,518</u>	<u>2,306,299</u>	<u>(1,505,219)</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,631,766</u>	<u>\$ 3,631,766</u>

(1) Appropriation Level

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**COMMUNITY CORRECTIONS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2021**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Local Fees	\$ 216,600	\$ 216,600	\$ 204,069	\$ (12,531)
Miscellaneous	11,500	11,500	39,516	28,016
Grants and Donations	2,675,061	2,675,061	2,815,615	140,554
Intergovernmental Services	10,000	10,000	18,000	8,000
Total revenues	<u>2,913,161</u>	<u>2,913,161</u>	<u>3,077,200</u>	<u>164,039</u>
EXPENDITURES				
Personal services	2,420,920	2,420,920 (1)	1,943,853	477,067
Materials and services	422,817	422,817 (1)	197,536	225,281
Debt Service	6,680	6,680 (1)	6,680	-
Contingency	1,417,502	1,417,502 (1)	-	1,417,502
Total expenditures	<u>4,267,919</u>	<u>4,267,919</u>	<u>2,148,069</u>	<u>2,119,850</u>
Excess of Revenues Over (Under) Expenditures	(1,354,758)	(1,354,758)	929,131	2,283,889
Other Financing Sources (Uses):				
Intergovernmental Service Transfers Ou	(205,242)	(205,242) (1)	(205,242)	-
Transfers out	(240,000)	(240,000) (1)	(240,000)	-
Total Other Financing Sources (Uses)	<u>(445,242)</u>	<u>(445,242)</u>	<u>(445,242)</u>	<u>-</u>
Net Change in Fund Balance	(1,800,000)	(1,800,000)	483,889	2,283,889
FUND BALANCE - BEGINNING OF YEAR	<u>1,800,000</u>	<u>1,800,000</u>	<u>2,750,072</u>	<u>950,072</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,233,961</u>	<u>\$ 3,233,961</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**DIRECT PASS THROUGH FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2021**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
REVENUES				
Local Fees	\$ 130,000	\$ 130,000	\$ 115,844	\$ (14,156)
Miscellaneous	42,000	42,000	36,580	(5,420)
Grants and Donations	845,675	8,918,356	9,178,197	259,841
Total revenue	<u>1,017,675</u>	<u>9,090,356</u>	<u>9,330,621</u>	<u>240,265</u>
EXPENDITURES				
Personal services	298,349	2,552,641 (1)	831,969	1,720,672
Materials and services	723,094	4,701,264 (1)	2,150,672	2,550,592
Capital outlay	290,500	3,873,243 (1)	420,867	3,452,376
Contingency	60,740	60,740 (1)	-	60,740
Total expenditures	<u>1,372,683</u>	<u>11,187,888</u>	<u>3,403,508</u>	<u>7,784,380</u>
Excess of Revenues Over (Under) Expenditures	<u>(355,008)</u>	<u>(2,097,532)</u>	<u>5,927,113</u>	<u>8,024,645</u>
Other Financing Sources (Uses)				
Transfers In	371,480	2,057,854	1,951,715	(106,139)
Intergovernmental Service Transfers Out	(56,258)	(56,258) (1)	(51,557)	4,701
Transfers Out	-	(80,111) (1)	(80,111)	-
Total other financing sources (uses)	<u>315,222</u>	<u>1,921,485</u>	<u>1,820,047</u>	<u>(101,438)</u>
Net Change in Fund Balance	<u>(39,786)</u>	<u>(176,047)</u>	<u>7,747,160</u>	<u>7,923,207</u>
FUND BALANCE - BEGINNING	<u>39,786</u>	<u>176,047</u>	<u>519,797</u>	<u>343,750</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,266,957</u>	<u>\$ 8,266,957</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

COLUMBIA COUNTY DEVELOPMENT AGENCY
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET- BUDGETARY BASIS
 For the Year Ended June 30, 2021

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Property tax collected by County	\$ 2,665,000	\$ 2,665,000	\$ 2,805,591	\$ 140,591
Interest on Investments	-	-	85,760	85,760
Miscellaneous	110,000	110,000	-	(110,000)
Total revenue	<u>2,775,000</u>	<u>2,775,000</u>	<u>2,891,351</u>	<u>116,351</u>
EXPENDITURES				
Materials and services	152,500	152,500 (1)	103,331	49,169
Debt service	9,106,954	9,106,954 (1)	756,954	8,350,000
Contingency	248,546	248,546 (1)	-	248,546
Total expenditures	<u>9,508,000</u>	<u>9,508,000</u>	<u>860,285</u>	<u>8,647,715</u>
Net Change in Fund Balance	(6,733,000)	(6,733,000)	2,031,066	8,764,066
FUND BALANCE - BEGINNING OF YEAR	<u>6,733,000</u>	<u>6,733,000</u>	<u>6,891,403</u>	<u>158,403</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,922,469</u>	<u>\$ 8,922,469</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2021**

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND		GOVERNMENTAL ACTIVITIES	
	TRANSFER STATION FUND		INTERNAL SERVICE FUNDS	
ASSETS				
Cash and investments	\$	3,222,051	\$	1,540,482
Accounts receivable, net		358,036		-
Prepays		-		87,293
Total current assets		3,580,087		1,627,775
Nondepreciable capital assets		637,483		-
Depreciable capital assets, net		4,090,842		-
Total non-current assets		4,728,325		-
Total assets		8,308,412		1,627,775
DEFERRED OUTFLOWS OF RESOURCES				
Net OPEB related deferred outflows		914		-
Net pension related deferred outflows		68,670		-
Total Deferred Outflows of Resources		69,584		-
Total assets and deferred outflows	\$	8,377,996	\$	1,627,775
LIABILITIES				
Accounts payable	\$	101,201	\$	-
Interest payable		26,769		-
Current portion of long-term obligations		277,572		-
Total current liabilities		405,542		-
Net OPEB Obligation		5,018		-
Proportionate share of net pension liability		174,651		-
Non current portion of long term liabilities		649,747		-
Total noncurrent liabilities		829,416		-
Total liabilities		1,234,958		-
DEFERRED INFLOWS OF RESOURCES				
Net OPEB related deferred inflows		930		-
Net pension related deferred inflows		7,400		-
Total Deferred Inflows of Resources		8,330		-
Net Position				
Net Investment in Capital Assets		3,801,006		-
Restricted for special purposes by fund policy (equipment replacement reserve)		3,333,702		-
Unrestricted		-		1,627,775
Total net position		7,134,708		1,627,775
Total liabilities, deferred inflows and net position	\$	8,377,996	\$	1,627,775

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 For the Year Ended June 30, 2021**

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND	GOVERNMENTAL ACTIVITIES
	TRANSFER STATION FUND	INTERNAL SERVICE FUNDS
OPERATING REVENUES		
Fees	\$ 3,972,539	\$ -
Grant Revenue	-	-
Intergovernmental Service	6,944	200,882
Miscellaneous	65,023	-
Total operating revenues	<u>4,044,506</u>	<u>200,882</u>
OPERATING EXPENSES		
Payroll cost	183,188	-
Nonpayroll expenses	2,510,446	263,980
Depreciation	284,161	-
Total operating expenses	<u>2,977,795</u>	<u>263,980</u>
Income, (Loss) From Operations	1,066,711	(63,098)
NON-OPERATING REVENUES (EXPENSES)		
Interest income	40,014	19,241
Interest expense	(59,230)	-
Total non-operating Revenues (Expenses)	<u>(19,216)</u>	<u>19,241</u>
TRANSFERS		
Transfers Out	-	(243,600)
Intergovernmental Service Transfers Out	(244,806)	-
Transfers In	-	80,000
Total Transfers	<u>(244,806)</u>	<u>(163,600)</u>
Change in Net Position	802,689	(207,457)
Beginning Net Position	<u>6,332,019</u>	<u>1,835,232</u>
Ending Net Position	<u>\$ 7,134,708</u>	<u>\$ 1,627,775</u>

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
For the Year Ended June 30, 2021

	BUSINESS-TYPE ACTIVITIES- ENTERPRISE FUND	GOVERNMENTAL ACTIVITIES
	TRANSFER STATION FUND	INTERNAL SERVICE FUNDS
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$ 4,050,209	\$ 200,882
Cash paid to suppliers and others	(2,552,498)	(352,323)
Cash paid to employees and others for salaries and benefits	(154,285)	-
Net cash provided (used) by operating activities	<u>1,343,426</u>	<u>(151,441)</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers out	(244,806)	(163,600)
Net Cash Provided (Used) by Noncapital and Related Financing Activities	<u>(244,806)</u>	<u>(163,600)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of capital assets	(59,952)	-
Loan payments	(264,430)	-
Interest expense	(59,230)	-
Net cash provided (used) by capital and related financing activities	<u>(383,612)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	40,014	19,241
Net cash provided by investing activities	<u>40,014</u>	<u>19,241</u>
Net change in cash and cash equivalents	755,022	(295,800)
CASH AND CASH EQUIVALENTS - BEGINNING	<u>2,467,029</u>	<u>1,836,282</u>
CASH AND CASH EQUIVALENTS - ENDING	<u>\$ 3,222,051</u>	<u>\$ 1,540,482</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
Operating Income (loss)	\$ 1,066,711	\$ (63,098)
Adjustments to Reconcile Operating Income (loss) to net		
Depreciation/Amortization	284,161	-
(Increase), Decrease in Accounts Receivable	5,703	-
(Increase), Decrease in Prepaid Expenses	-	(87,293)
(Increase), Decrease in Net Pension and OPEB Related Items	41,949	-
(Increase), Decrease in Net Pension and OPEB Related Deferrals	(16,046)	-
Increase, (Decrease) in Accounts Payable/Accrued Liabilities	(42,052)	(1,050)
Net cash provided (used) by operating activities	<u>\$ 1,343,426</u>	<u>\$ (151,441)</u>

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

FIDUCIARY FUNDS
STATEMENT OF NET POSITION
June 30, 2021

	<u>CUSTODIAL FUNDS</u>
ASSETS	
Cash and investments	<u>\$ 1,755,101</u>
Total assets	<u>1,755,101</u>
NET POSITION	
Restricted	<u>\$ 1,755,101</u>

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

FIDUCIARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
June 30, 2021

	<u>CUSTODIAL FUNDS</u>
REVENUES	
Revenue	<u>\$ 81,360,561</u>
Total Revenues	<u>81,360,561</u>
EXPENDITURES	
Expenditures	<u>82,176,583</u>
Total Expenditures	<u>82,176,583</u>
OPERATING INCOME	(816,022)
Beginning Net Position	<u>2,571,123</u>
Ending Net Position	<u><u>\$ 1,755,101</u></u>

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. THE FINANCIAL REPORTING ENTITY

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

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

Blended Component Units

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

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

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

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

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

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

FUND FINANCIAL STATEMENTS

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

GOVERNMENTAL FUND TYPES

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

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. DESCRIPTION OF FUNDS

The County reports the following major funds:

General Fund

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

Special Revenue Funds

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

Jail Operations Fund

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

Road Fund

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

Community Corrections Fund

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

Direct Pass Through Grant Fund

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

Columbia County Development Agency Fund

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

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 THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. DESCRIPTION OF FUNDS (CONTINUED)

Corner Preservation Fund

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

Inmate Benefit Expense Fund

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

Courthouse Security Fund

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

Law Library Fund

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

Economic Development Fund

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

Public Works Capital Fund

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

County Park and Recreation Fund

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

CC Rider Transportation Fund

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

Building Services Fund

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. DESCRIPTION OF FUNDS (CONTINUED)

Strategic Investment Program Fund

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

Clerk's Records Reserve Fund

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

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

Meadowview Service County Fund

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

4-H Extension Service County Fund

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

PROPRIETARY FUNDS

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

County Transfer Station Fund

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

INTERNAL SERVICE FUNDS

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. DESCRIPTION OF FUNDS (CONTINUED)

PROPRIETARY FUNDS (CONTINUED)

PERS Reserve Fund

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

Risk Management Fund

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

Support Major Projects Fund

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

FIDUCIARY FUNDS

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

Treasurer Fund

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

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

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. DESCRIPTION OF FUNDS (CONTINUED)

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

D. BUDGET

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

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

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

The County adopted resolutions for appropriation transfers which adjusted the fiscal year 2020-2021 original budget. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2021, except for:

<u>Fund</u>	<u>Appropriation Level</u>	<u>Amount</u>
Inmate Benefit Fund	Materials & Services	190,849
County Park & Recreation Fund	Materials & Services	6,947
Transfer Station Fund	Materials & Services	68,943

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. PROPERTY TAXES RECEIVABLE

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

F. CAPITAL ASSETS

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

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

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

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

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

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

G. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES (CONTINUED)

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

H. INTERFUND TRANSACTIONS

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

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

I. LONG-TERM OBLIGATIONS

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

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

J. COMPENSATED ABSCENCES

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

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

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. RETIREMENT PLANS

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

L. USE OF ESTIMATES

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

M. NET POSITION

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

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

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

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

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

N. FUND BALANCE

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. FUND BALANCE (CONTINUED)

- 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.

There were no committed fund balances at June 30, 2021.

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

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

O. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY

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

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

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

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY (CONTINUED)

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

P. GRANTS

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

2. CASH AND INVESTMENTS

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

Cash and Investments at June 30, 2021 (recorded at cost) consisted of:

Deposits with Financial Institutions	
Cash on Hand	\$ 3,843
Deposits with Financial Institutions	2,112,203
Investments	<u>40,271,637</u>
Total Cash and Investments	<u>\$ 42,387,683</u>
Government-wide Financial Statements	\$ 40,632,582
Fiduciary Funds Financial Statements	<u>1,755,101</u>
Total Cash and Investments	<u>\$ 42,387,683</u>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS

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

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

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

The County has the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (In Months)		
		Less than 3	3 - 17	18 -59
State Treasurer's Local Government Investment Pool	\$ 33,974,102	\$ 33,974,102	\$ -	\$ -
Municipal Bonds Taxable	251,550	-	251,550	-
U.S. Agencies	999,448	-	-	999,448
U.S. Obligations	4,052,259	1,002,368	3,049,891	-
U.S. Treasuries	994,278	-	-	994,278
Total	<u>\$ 40,271,637</u>	<u>\$ 34,976,470</u>	<u>\$ 3,301,441</u>	<u>\$ 1,993,726</u>

Deposits

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

Interest Rate Risk-Investments

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

Credit Risk - Investment

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

Concentration of Credit/Deposit Risk

At year-end, the total bank balance was \$2,687,789, all of which was covered by federal depository insurance or collateralized by the Oregon Public Funds Collateralization Program (PFCP).

3. PROPERTY TAXES

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

4. INTERFUND TRANSFERS

Interfund transfers, including component unit transfers, are used to pay administrative services provided by the general fund, provide funds for debt service, and contribute to the cost of capital projects. Transfers to and from other funds at June 30, 2021, are as follows:

	Transfers In	Transfers Out	Intergovernmental Service	
			Transfers In	Transfers Out
General Fund	\$ 521,436	\$ (2,494,892)	\$ 3,701,532	\$ (1,471,467)
Jail Operations Fund	1,345,606	-	-	(633,426)
Road Fund	349,314	-	-	(895,938)
Community Corrections Fund	-	(240,000)	18,000	(205,242)
Direct Pass-Through Grant Fund	1,951,715	(80,111)	-	(51,557)
Non-Major Governmental Fund	468,937	(1,658,405)	-	(424,922)
Internal Service Funds	80,000	(243,600)	200,882	-
Proprietary Fund	-	-	6,944	(244,806)
Total All Funds	<u>\$ 4,717,008</u>	<u>\$ (4,717,008)</u>	<u>\$ 3,927,358</u>	<u>\$ (3,927,358)</u>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

5. CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended June 30, 2021 is as follows:

	Balance Beginning of Year	Adjustments	Additions	(Deletions)	Balance End Of Year
Capital assets not being depreciated:					
Land	\$ 5,777,932	\$ -	\$ -	\$ -	\$ 5,777,932
4-H Land	218,700	-	-	-	218,700
Construction in Progress	61,932	-	-	(59,931)	2,001
Total capital assets not being depreciated	6,058,564	-	-	(59,931)	5,998,633
Capital assets being depreciated:					
Buildings & improvements	26,483,880	-	255,312	-	26,739,192
4-H buildings and improvements	362,882	-	-	-	362,882
4-H equipment and vehicles	19,580	-	-	-	19,580
Equipment and vehicles	12,523,754	203,335	1,006,825	(90,163)	13,643,751
Infrastructure	250,024,066	-	106,951	-	250,131,017
Total capital assets being depreciated	289,414,162	203,335	1,369,088	(90,163)	290,896,422
Accumulated Depreciation					
Buildings & Improvements	12,406,035	-	535,852	-	12,941,887
4-H buildings and improvements	133,692	-	7,258	-	140,950
4-H equipment and vehicles	9,694	-	728	-	10,422
Equipment and vehicles	9,756,680	(81,013)	838,506	(90,163)	10,424,010
Infrastructure	232,180,378	-	1,778,659	-	233,959,037
Total accumulated depreciation	254,486,479	(81,013)	3,161,003	(90,163)	257,476,306
Total capital assets being depreciated, net	34,927,683				33,420,116
Governmental activities capital assets, net	\$ 40,986,247				\$ 39,418,749

Adjustments represent corrections to the Equipment and Vehicles asset and depreciation balances in the capital asset register. Deletions represent the sale or disposal of assets with a remaining book value of \$59,931 for proceeds of \$33,930 resulting in a loss on sale of assets of \$26,001 reported in the Statement of Activities.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

5. CAPITAL ASSETS (CONTINUED)

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

General Government	\$ 161,973
Roads and Bridges	1,937,513
Public Safety	670,232
Culture and Recreation	166,641
Economic Development	224,644
Total All Funds	<u>\$ 3,161,003</u>

Capital asset activity for business-type activities for the year ended June 30, 2021 is as follows:

	Balance Beginning of Year	Adjustments	Additions	(Deletions)	Balance End Of Year
Capital assets not being depreciated:					
Land	\$ 637,483	\$ -	\$ -	\$ -	\$ 637,483
Total capital assets not being depreciated	<u>637,483</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>637,483</u>
Capital assets being depreciated:					
Buildings & improvements	4,803,279	-	-	-	4,803,279
Equipment	1,636,710	-	59,952	-	1,696,662
Total capital assets being depreciated	<u>6,439,989</u>	<u>-</u>	<u>59,952</u>	<u>-</u>	<u>6,499,941</u>
Accumulated Depreciation					
Buildings & Improvements	1,813,511	-	119,849	-	1,933,360
Equipment	311,427	-	164,312	-	475,739
Total accumulated depreciation	<u>2,124,938</u>	<u>-</u>	<u>284,161</u>	<u>-</u>	<u>2,409,099</u>
Total capital assets being depreciated, net	<u>4,315,051</u>				<u>4,090,842</u>
Governmental activities capital assets, net	<u>\$ 4,952,534</u>				<u>\$ 4,728,325</u>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

6. LONG-TERM DEBT OBLIGATIONS

Governmental Activities

A. Changes in Long-Term Liabilities

Long-term liability activity of the governmental activities for the year ended June 30, 2021 was as follows:

	Beginning Balance	Issued	Matured and Redeemed	Ending Balance	Due Within One Year
Bonds Payable (PERS)	6,095,000	-	540,000	5,555,000	615,000
Notes Payable	255,375	-	113,352	142,023	29,910
Total Long-Term Obligations	6,350,375	-	653,352	5,697,023	644,910

B. Advanced Refunding

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

C. Notes Payable

On April 20, 2011, the County received proceeds of a \$713,000 loan from US Bank in order to pay for energy efficiency renovations at the County Courthouse building. The loan had an annual interest rate of 3.75% and a ten year term. The project is expected to substantially reduce the electric and gas utility needs and cost in the Courthouse. The final payment was made in April 2021.

\$ -

On April 17, 2006, the City of St. Helens loaned \$100,000 to Columbia County for a joint housing project between the Community Action Team (CAT) and Columbia County Community Corrections (CCCC). The loan carries a 3.00% interest rate over 20 years. This housing project will benefit people in transition from detention. CAT and CCCC located grants and this loan to build affordable housing for these citizens. The loan will be repaid over the next twenty years from rent revenue. In the event of default and no payment after 60 days and notice from the holder (St. Helens) the County will be delinquent. The holder may declare the entire unpaid principal balance and accrued interest due and payable.

\$ 33,752

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

6. LONG-TERM DEBT OBLIGATIONS (CONTINUED)

C. Notes Payable (Continued)

On April 12, 2000, the County received a loan in the amount of \$410,000 from the Oregon Economic Development Special Public Works Fund (SPWF) for the West Rainier project. The loan carries a 5.625% interest rate over 25 years. In the event of default by the County, the State has a right to declare all loan repayments and all other amounts due under the loan documents immediately due and payable, shall appoint a receiver of the system, refuse to disburse any loan proceeds, bar the borrower from applying for future special public works funds assistance and withhold amounts otherwise due to the borrower and apply the payment of amounts due under the loan agreement.

\$ 108,271

Total notes payable

\$ 142,023

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

Year Ending June 30,	Principal	Interest	Total Payment
2022	\$ 29,910	\$ 7,060	\$ 36,970
2023	30,319	5,526	35,845
2024	35,746	3,974	39,720
2025	36,193	2,122	38,315
2026	6,432	248	6,680
2027	3,423	54	3,474
Total	<u>\$ 142,023</u>	<u>\$ 18,981</u>	<u>\$ 161,004</u>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

6. LONG-TERM DEBT OBLIGATIONS (CONTINUED)

D. Bonds Payable:

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

Total Bonds Payable

\$5,555,000

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

Year Ending June 30,	Principal	Interest	Total Payment
2022	\$ 615,000	\$ 335,069	\$ 950,069
2023	690,000	298,018	988,018
2024	785,000	256,383	1,041,383
2025	875,000	208,979	1,083,979
2026	975,000	157,294	1,132,294
2027-2028	1,615,000	130,438	1,745,438
Total	<u>\$ 5,555,000</u>	<u>\$ 1,386,181</u>	<u>\$ 6,941,181</u>

E. Leases

At the end of fiscal year 2020-2021 capital leases had the following balance:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Leases	\$ 306,391	\$ 582,843	\$ 206,010	\$ 683,224	\$ 206,555
Total Leases	<u>\$ 306,391</u>	<u>\$ 582,843</u>	<u>\$ 206,010</u>	<u>\$ 683,224</u>	<u>\$ 206,555</u>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

6. LONG-TERM DEBT OBLIGATIONS (CONTINUED)

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

Year Ending June 30	
2022	\$ 206,555
2023	206,599
2024	155,335
2025	69,495
2026	29,379
2027-2031	<u>15,861</u>
Total	<u>\$ 683,224</u>

Business-type Activities

A. Changes in long-term liabilities

Long-term liability activity for the year ended June 30, 2021, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Notes Payable	\$ 1,191,749	-	\$ 264,430	\$ 927,319	\$ 277,572
Total Long-Term Obligations	<u>\$ 1,191,749</u>	<u>-</u>	<u>\$ 264,430</u>	<u>\$ 927,319</u>	<u>\$ 277,572</u>

B. Note Payable

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

Total note payable \$ 927,319

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

Year Ending June 30,	Principal	Interest	Total Payment
2022	\$ 277,572	\$ 46,088	\$ 323,660
2023	291,368	32,292	323,660
2024	305,849	17,811	323,660
2025	52,530	2,611	55,141
Total	<u>\$ 927,319</u>	<u>\$ 98,802</u>	<u>\$ 1,026,121</u>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN

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

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2020-CAFR.pdf>

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

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
 - i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.
 - ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:
 - member was employed by PERS employer at the time of death,
 - member died within 120 days after termination of PERS covered employment,
 - member died as a result of injury sustained while employed in a PERS-covered job, or
 - member was on an official leave of absence from a PERS-covered job at the time of death.
 - iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
 - iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (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. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.
- iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2017 actuarial valuation, which became effective July 1, 2019. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Effective January 1, 2020, Senate Bill 1049 requires employees to pay contributions on re-employed PERS retirees' salaries as if they were an active member, excluding IAP (6%) contributions. Employer contributions for the year ended June 30, 2021 were \$2,140,641, excluding amounts to fund employer specific liabilities. In addition, approximately \$779,551 in employee contributions were paid or picked up by the County in fiscal year 2021.

Pension Asset or Liability – At June 30, 2021, the County reported a net pension liability of \$23,757,409 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2018. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement date of June 30, 2020 and 2019, the County's proportion was 0.11 percent and 0.10 percent, respectively. Pension expense for the year ended June 30, 2021 was \$3,879,523, of which \$3,851,003 was related to governmental activities, and \$28,520 was related to business-type activities.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

The rates in effect for the year ended June 30, 2021 were:

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 1,045,613	\$ -
Changes in assumptions	1,274,985	44,673
Net difference between projected and actual earnings on pension plan investments	2,793,563	-
Net changes in proportionate share	2,086,237	22,736
Differences between County contributions and proportionate share of contributions	-	939,215
Subtotal - Amortized Deferrals (below)	7,200,398	1,006,624
County contributions subsequent to measuring date	2,140,641	-
Deferred outflow (inflow) of resources	\$ 9,341,039	\$ 1,006,624

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2022.

Subtotal amounts related to pension as deferred outflows of resources, \$7,200,398, and deferred inflows of resources, (\$1,006,624), net to \$6,193,774 and will be recognized in pension expense as follows:

Year ending June 30,	Amount
2021	\$ 1,529,887
2022	1,908,668
2023	1,645,319
2024	1,070,802
2025	39,098
Thereafter	-
Total	\$ 6,193,774

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021. Oregon PERS produces an independently audited CAFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2020-CAFR.pdf>

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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, 2018
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Market value of assets
Inflation rate	2.50 percent
Investment rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increase	3.50 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision, blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2018 Experience Study which is reviewed for the four-year period ending December 31, 2018.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	27.5%	37.5%	32.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	14.0%	21.0%	17.5%
Alternative Investments	7.5%	17.5%	15.0%
Opportunity Portfolio	0.0%	3.0%	0.0%
Risk Parity	0.0%	2.5%	2.5%
Total			100.0%

(Source: June 30, 2020 PERS CAFR; p. 102)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Core Fixed Income	9.60%	4.07%
Short-Term Bonds	9.60%	3.68%
Bank/Leveraged Loans	3.60%	5.19%
High Yield Bonds	1.20%	5.74%
Large/Mid Cap US Equities	16.17%	6.30%
Small Cap US Equities	1.35%	6.68%
Micro Cap US Equities	1.35%	6.79%
Developed Foreign Equities	13.48%	6.91%
Emerging Market Equities	4.24%	7.69%
Non-US Small Cap Equities	1.93%	7.25%
Private Equity	17.50%	8.33%
Real Estate (Property)	10.00%	5.55%
Real Estate (REITS)	2.50%	6.69%
Hedge Fund of Funds - Diversified	1.50%	4.06%
Hedge Fund - Event-driven	0.38%	5.59%
Timber	1.13%	5.61%
Farmland	1.13%	6.12%
Infrastructure	2.25%	6.67%
Commodities	1.13%	3.79%
<i>Assumed Inflation - Mean</i>		2.50%

(Source: June 30, 2020 PERS CAFR; p. 74)

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2020 and 2019 was 7.20 percent for both years for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability	\$ 35,277,790	\$ 23,757,409	\$ 14,097,035

Changes Subsequent to the Measurement Date

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer’s reporting date that are expected to have a significant effect on the employer’s share of the collective Net Pension Liability, along with an estimate of the resulting change, if available. There are no changes subsequent to the June 30, 2020 Measurement Date that meet this requirement.

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Benefits:

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

Death Benefits:

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

Contributions:

Employees of the County pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSERP members earning \$2,500 or more per month will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSERP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The County did not make any optional contributions to member IAP accounts for the year ended June 30, 2021.

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

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

Plan Description:

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

Funding Policy:

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

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the County currently contributes 0.06% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2021. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The County's contributions to RHIA for the year ended June 30, 2021 equaled the required contribution for the year.

At June 30, 2021, the County reported a net OPEB asset of \$181,232 for its proportionate share of the net OPEB asset. The OPEB asset was measured as of June 30, 2020, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2018. Consistent with GASB Statement No. 75, paragraph 59(a), the County's proportion of the net OPEB asset is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement dates of June 30, 2020 and 2019, the County's proportion was 0.09 percent and 0.11 percent, respectively. OPEB income for the year ended June 30, 2021 was \$26,633.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

Components of OPEB Expense/(Income):

Employer's proportionate share of collective system OPEB Expense/(Income)	\$	(29,149)
Net amortization of employer-specific deferred amounts from:		
- Changes in proportionate share (per paragraph 64 of GASB 75)		8,174
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)		-
		-
Employer's Total OPEB Expense/(Income)	\$	(20,975)

Components of Deferred Outflows/Inflows of Resources:

	Deferred inflows of Resources	Deferred Outflows of Resources
Difference between expected and actual experience	\$ -	\$ 18,527
Changes of assumptions	-	9,633
Net difference between projected and actual earnings on investments	20,154	-
Changes in proportionate share	18,216	1,623
Differences between employer contributions and employer's proportionate share of system contributions	-	-
Total (prior to post-MD contributions)	38,370	29,783
Contributions subsequent to the MD	N/A	N/A
Deferred Outflow/(Inflow) of Resources	\$ 38,370	\$ 29,783

The amount of contributions subsequent to the measurement date is included in the PERS calculation (see Note 7) and will be included as a reduction of the net OPEB liability/(asset) in the fiscal year ended June 30, 2022.

Subtotal amounts related to OPEB as deferred outflows of resources, \$38,370, and deferred inflows of resources, (\$29,783), net to \$8,587 and will be recognized in OPEB expense/(income) as follows:

Year ending June 30,	Amount
2022	\$ (9,968)
2023	4,747
2024	7,450
2025	6,357
2026	-
Thereafter	-
Total	\$ 8,587

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2020. That independently audited report was dated March 12, 2021 and can be found at:

https://www.oregon.gov/pers/EMP/Documents/GASB/2020/GASB_75_FYE_6.30.2020.pdf

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2018
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Inflation rate	2.50 percent
Investment rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increase	3.50 percent
Retiree healthcare participation	Healthy retirees: 32%; Disabled retirees: 20%
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2018 Experience Study which is reviewed for the four-year period ending December 31, 2018.

Discount Rate:

The discount rate used to measure the total OPEB liability as of the measurement dates of June 30, 2020 and 2019 was 7.20 and 7.20 percent, respectively. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

Long-Term Expected Rate of Return (Continued):

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Core Fixed Income	9.60%	4.07%
Short-Term Bonds	9.60%	3.68%
Bank/Leveraged Loans	3.60%	5.19%
High Yield Bonds	1.20%	5.74%
Large/Mid Cap US Equities	16.17%	6.30%
Small Cap US Equities	1.35%	6.68%
Micro Cap US Equities	1.35%	6.79%
Developed Foreign Equities	13.48%	6.91%
Emerging Market Equities	4.24%	7.69%
Non-US Small Cap Equities	1.93%	7.25%
Private Equity	17.50%	8.33%
Real Estate (Property)	10.00%	5.55%
Real Estate (REITS)	2.50%	6.69%
Hedge Fund of Funds - Diversified	1.50%	4.06%
Hedge Fund - Event-driven	38.00%	5.59%
Timber	1.13%	5.61%
Farmland	1.13%	6.12%
Infrastructure	2.25%	6.67%
Commodities	1.13%	3.79%
<i>Assumed Inflation - Mean</i>		2.50%

(Source: June 30, 2020 PERS CAFR; p. 74)

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

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net OPEB liability (asset)	\$ (146,314)	\$ (181,232)	\$ (211,088)

Changes Subsequent to the Measurement Date

There are no changes subsequent to the June 30, 2020 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

9. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE

Post-Employment Health Care Benefits

Plan Description

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

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

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

Funding Policy

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

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

Total other Post Employment Benefit Liability

The District's total pension liability and total other post-employment benefits were measured as of June 30, 2020 and determined by an actuarial valuation as of July 1, 2020.

Actuarial Methods and Assumptions - The total other post-employment benefit liability in the July 1, 2020 actuarial valuation was calculated based on the discount rate and actuarial assumptions below, and was then projected forward/backward to the measurement date. Discount Rate 2.21%, Inflation 2.50%, Salary Increases 3.5%, and Actuarial Cost Method is Entry Age Normal Level Percent of Pay. Mortality rates are based on Pub-2010 General and Safety Employee and Healthy Retiree tables, sex distinct for members and dependents, with a one-year setback for male general service employees and female safety employees. Turnover, Disability and Retirement rate assumptions are based off the valuation of benefits under Oregon PERS.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

Changes in the Net Other Post-Employment Benefit Liability

Total OPEB Liability at June 30, 2020	\$	708,321
Changes for the year:		
Service Cost		68,680
Interest		26,704
Changes of assumption or other input		20,922
Effect of economic/demographic gains or losses		(24,398)
Benefit Payments		(28,292)
Total OPEB Liability at June 30, 2021	\$	771,937

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

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

	<u>1% Decrease 2.50%</u>	<u>Current Discount Rate 3.50%</u>	<u>1% Increase 4.50%</u>
Total OPEB Liability	836,871	771,937	711,115

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	675,576	771,937	888,557

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

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Difference between expected and actual experience	\$ (21,423)	\$ 75,417
Changes of assumptions	(121,694)	34,509
Subtotal - Amortized Deferrals (below)	(143,117)	109,926
Benefits Payments	-	30,625
Deferred Outflow/(Inflow) of Resources	<u>\$ (143,117)</u>	<u>\$ 140,551</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability in the fiscal year ended June 30, 2022.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

Subtotal amounts related to OPEB as deferred outflows of resources, \$109,926, and deferred inflows of resources, \$(143,117), net to \$(33,191) and will be recognized in pension expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2022	\$ (7,174)
2023	(7,174)
2024	(7,174)
2025	(7,174)
2026	(5,755)
Thereafter	<u>1,259</u>
Total	<u>\$ (33,191)</u>

As of the July 1, 2020 valuation date, the following employees were covered by the benefit terms:

Number of Members	
Active	193
Retired Members	<u>3</u>
Total	196

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 2020 to 2021. Workers compensation claims are insured through incurred loss retrospective policies. Settled claims have not exceeded this commercial coverage for any of the past three years.

11. LITIGATION

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

12. COMMITMENTS AND CONTINGENCIES

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

The COVID-19 outbreak in the United States has caused substantial disruption to business and local governments due to mandated and voluntary suspension of operations and stay at home orders. There is considerable uncertainty around the duration of the outbreak and the long-term impact to the overall economy. However, the impact of the reduction of economic activity is not determinable.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

13. FUND BALANCE

The specific purposes for each of the categories of fund balance as of June 30, 2021 are as follows:

	GENERAL FUND	JAIL OPERATIONS FUND	ROAD FUND	COMMUNITY CORRECTIONS FUNDS	DIRECT PASS-THROUGH GRANT FUND	COLUMBIA COUNTY DEVELOPMENT AGENCY	NONMAJOR FUNDS	TOTAL
Fund Balances								
Nonspendable-								
Prepaid & Inventory	\$ 313,962	\$ -	\$ 193,468	\$ -	\$ -	\$ 1,291	\$ 44,568	\$ 553,289
Restricted								
Roads Fund	-	-	3,438,298	-	-	-	-	3,438,298
County Park & Rec Fund	-	-	-	-	-	-	354,747	354,747
Community Corrections	-	-	-	3,233,961	-	-	-	3,233,961
Grants	-	-	-	-	7,867,512	-	-	7,867,512
Jail	-	3,060,875	-	-	-	-	-	3,060,875
Corner Preservation	-	-	-	-	-	-	288,714	288,714
Inmate Benefit	-	-	-	-	-	-	568,383	568,383
Courthouse Security	-	-	-	-	-	-	186,733	186,733
Law Library	-	-	-	-	-	-	22,116	22,116
Economic Development	-	-	-	-	-	-	656,014	656,014
Strategic Investment Program	-	-	-	-	-	-	7,486	7,486
Clerk's Records Reserve	-	-	-	-	-	-	44,854	44,854
Capital Projects	-	-	-	-	-	-	2,033,330	2,033,330
Meadowcroft	-	-	-	-	-	-	2,034	2,034
Columbia County Development	-	-	-	-	-	8,921,178	-	8,921,178
4-H Extension	-	-	-	-	-	-	957,270	957,270
	-	3,060,875	3,438,298	3,233,961	7,867,512	8,921,178	5,121,681	31,643,505
Assigned								
Grants	-	-	-	-	399,445	-	-	399,445
Capital Projects	-	-	-	-	-	-	51,363	51,363
	-	-	-	-	399,445	-	51,363	450,808
Unassigned								
	4,545,273	-	-	-	-	-	(57,077)	4,488,196
Total Fund Balances	\$ 4,859,235	\$ 3,060,875	\$ 3,631,766	\$ 3,233,961	\$ 8,266,957	\$ 8,922,469	\$ 5,160,535	\$ 37,135,798

The Fair Board Fund has a deficit fund balance in the amount of \$(20,734) and the Building Services Fund has a deficit fund balance in the amount of \$(4,720). Both deficits will be made up with transfers from the Economic Development Fund in the next fiscal year.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

14. PRIOR PERIOD ADJUSTMENTS

A prior period adjustment of \$27,096 was made to increase the beginning fund balance of the General Fund in order to eliminate a clearing account that is no longer in use.

A prior period adjustment of \$3,884 was made to increase the beginning fund balance of the General Fund to record a credit from an insurance claim from the year ended June 30, 2014 which was improperly recorded, and to remove a check that was recorded twice in the year ended June 30, 2019.

A prior period adjustment of \$8,447 was made to decrease the beginning fund balance of the Columbia County 4-H and Extension Service District Fund, to remove a receipt collected in the prior year which was erroneously credited to the fund.

These adjustments are all reflected in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds on p.24.

15. TAX ABATEMENTS

As of June 30, 2021, Columbia County provides tax abatements through two programs: Enterprise Zone and Strategic Investment.

Enterprise Zone (ORS 285C.175):

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

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

Strategic Investment (ORS 3285C.600):

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

In order to be eligible for the SIP exemption:

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

15. TAX ABATEMENTS (CONTINUED)

For the fiscal year ended June 30, 2021, Columbia County abated property taxes totaling \$1,258,435 under these programs.

<u>Tax Abatement Program</u>	<u>Amount of Taxes Abated during the Fiscal Year</u>
Enterprise Zone (ORS 285C.175)	\$ 142,748
Strategic Investment Program (ORS 285C.600)	1,115,687
	<u>\$ 1,258,435</u>

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

https://www.columbiacountyor.gov/media/Assessor/Taxing%20District%20Revenue%20Reports/GASB%2077%20Reports/2021_GASB77_Report.pdf

COLUMBIA COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

COLUMBIA COUNTY
OREGON

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2021

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2021	0.11 %	\$ 23,757,409	\$ 12,967,432	183.2 %	75.8 %
2020	0.10	17,700,572	12,936,238	136.8	80.2
2019	0.09	13,825,912	12,020,439	115.0	82.1
2018	0.08	10,805,399	11,037,687	97.9	83.1
2017	0.78	11,774,406	10,707,205	110.0	80.5
2016	0.84	4,850,665	10,420,148	46.6	91.9
2015	0.94	(2,134,901)	9,841,982	(21.7)	103.6

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

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

SCHEDULE OF CONTRIBUTIONS

Year	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2021	\$ 2,140,641	\$ 2,140,641	\$ -	\$ 13,603,502	15.7 %
2020	2,168,516	2,168,516	-	12,967,432	16.7
2019	1,195,571	1,195,571	-	12,936,238	9.2
2018	1,114,686	1,114,686	-	12,020,439	9.3
2017	774,462	774,462	-	11,037,687	7.0
2016	746,762	746,762	-	10,707,205	7.0
2015	760,450	760,450	-	10,420,148	7.3

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

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

COLUMBIA COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2021

OPEB - RHIA

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

Year Ended June 30,	(a) Employer's proportion of the net OPEB asset/(liability) (NOA/(L))	(b) Employer's proportionate share of the net OPEB asset/(liability) (NOA/(L))	(c) Employer's covered payroll	(b/c) NOA/(L) as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2021	0.09 %	\$ 181,232	\$ 12,967,432	1.40 %	150.1 %
2020	0.11	206,393	12,936,238	1.60	144.4
2019	0.10	113,318	12,020,439	0.94	124.0
2018	0.10	40,241	11,037,687	0.36	108.9
2017	(0.09)	(24,526)	10,707,205	(0.23)	90.0

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

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

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

SCHEDULE OF CONTRIBUTIONS FOR RHIA

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2021	\$ N/A	\$ N/A	N/A	\$ 13,603,502	N/A %
2020	N/A	N/A	N/A	12,967,432	N/A
2019	N/A	N/A	N/A	12,936,238	N/A
2018	N/A	N/A	N/A	12,020,439	N/A
2017	N/A	N/A	N/A	11,037,687	N/A

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

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

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

COLUMBIA COUNTY, OREGON

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POST EMPLOYMENT BENEFITS
June 30, 2021**

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

Year Ended June 30,	OPEB Liability Beginning of Year	Service Cost	Liability Interest	Changes of Benefit Terms	Economic/ Demographic Gains or Losses	Changes of Assumptions	Benefit Payments	OPEB Liability End of Year	Estimated Covered Payroll	Total OPEB Liability as a % of Covered Payroll
2021	\$ 708,321	\$ 68,680	\$ 26,704	\$ -	\$ (24,398)	\$ 20,922	\$ (28,292)	\$ 771,937	N/A *	N/A
2020	\$ 624,190	\$ 61,624	\$ 26,064	\$ -	\$ -	\$ 21,344	\$ (24,901)	\$ 708,321	N/A	N/A
2019	\$ 623,668	\$ 57,973	\$ 23,636	\$ -	\$ -	\$ (37,859)	\$ (43,228)	\$ 624,190	N/A	N/A
2018	\$ 653,000	\$ 62,000	\$ 19,000	\$ -	\$ -	\$ (41,000)	\$ (70,000)	\$ 623,668	N/A	N/A
2017	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 653,000	N/A	N/A

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended June 30,	(a) Actuarly Determined Contribution	(b) Contributions During Year	(b) - (a) Difference	(c) Covered Payroll	(b) / (c) Contributions as a Percentage of Payroll
2021	N/A	\$ -	N/A	N/A	N/A
2020	N/A	\$ -	N/A	N/A	N/A
2019	N/A	\$ -	N/A	N/A	N/A
2018	N/A	\$ -	N/A	N/A	N/A
2017	N/A	\$ -	N/A	N/A	N/A

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

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

* Information not available

COLUMBIA COUNTY, OREGON

SUPPLEMENTARY INFORMATION

COLUMBIA COUNTY, OREGON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2021

	FAIR BOARD FUND	CORNER PRESERVATION FUND	INMATE BENEFIT EXPENSE FUND	COURTHOUSE SECURITY FUND
ASSETS				
Cash and investments	\$ 11,091	\$ 288,771	\$ 580,199	\$ 186,164
Accounts receivable and deposits	-	-	26,960	569
Property taxes receivable	-	-	-	-
Cash with County	-	-	-	-
Inventory	-	-	-	-
Prepays	-	-	-	-
Total assets	<u>\$ 11,091</u>	<u>\$ 288,771</u>	<u>\$ 607,159</u>	<u>\$ 186,733</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:				
LIABILITIES				
Accounts payable	\$ 31,825	\$ 57	\$ 5,257	\$ -
Other liabilities	-	-	33,519	-
Deposits	-	-	-	-
Total liabilities	<u>31,825</u>	<u>57</u>	<u>38,776</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	288,714	568,383	186,733
Assigned	-	-	-	-
Unassigned	(20,734)	-	-	-
Total fund balance	<u>(20,734)</u>	<u>288,714</u>	<u>568,383</u>	<u>186,733</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 11,091</u>	<u>\$ 288,771</u>	<u>\$ 607,159</u>	<u>\$ 186,733</u>

Continued to next page

COLUMBIA COUNTY, OREGON

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2021

LAW LIBRARY FUND	ECONOMIC DEVELOPMENT FUND	PUBLIC WORKS CAPITAL FUND	COUNTY PARK & REC FUND	CC RIDER TRANSPORTATION FUND	BUILDING SERVICES FUND
\$ 22,116	\$ 525,944	\$ 2,084,693	\$ 340,208	\$ 5,102	\$ 6,825
-	145,851	-	56,740	123,969	-
-	-	-	-	-	-
-	-	-	-	42,993	-
1,575	-	-	-	-	-
<u>\$ 23,691</u>	<u>\$ 671,795</u>	<u>\$ 2,084,693</u>	<u>\$ 396,948</u>	<u>\$ 172,064</u>	<u>\$ 6,825</u>
\$ -	\$ 15,781	\$ -	\$ 39,751	\$ 160,694	\$ 11,545
-	-	-	-	-	-
-	-	-	2,450	-	-
-	15,781	-	42,201	160,694	11,545
-	-	-	-	-	-
-	-	-	-	-	-
1,575	-	-	-	42,993	-
22,116	656,014	2,033,330	354,747	-	-
-	-	51,363	-	-	-
-	-	-	-	(31,623)	(4,720)
<u>23,691</u>	<u>656,014</u>	<u>2,084,693</u>	<u>354,747</u>	<u>11,370</u>	<u>(4,720)</u>
<u>\$ 23,691</u>	<u>\$ 671,795</u>	<u>\$ 2,084,693</u>	<u>\$ 396,948</u>	<u>\$ 172,064</u>	<u>\$ 6,825</u>

Continued to next page

COLUMBIA COUNTY, OREGON

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2021

STRATEGIC INVESTMENT PROGRAM FUND	CLERK'S RECORDS RESERVE FUND	MEADOWVIEW SERVICE DISTRICT FUND	4-II EXTENSION SERVICE DISTRICT FUND	TOTAL
\$ 7,486	\$ 44,854	\$ 2,606	\$ 957,400	\$ 5,063,459
-	-	-	-	354,089
-	-	85	13,993	14,078
-	-	29	-	29
-	-	-	-	42,993
-	-	-	-	1,575
<u>\$ 7,486</u>	<u>\$ 44,854</u>	<u>\$ 2,720</u>	<u>\$ 971,393</u>	<u>\$ 5,476,223</u>
\$ -	\$ -	\$ 601	\$ 130	\$ 265,641
-	-	-	-	33,519
-	-	-	-	2,450
-	-	601	130	301,610
-	-	85	13,993	14,078
-	-	85	13,993	14,078
-	-	-	-	44,568
7,486	44,854	2,034	957,270	5,121,681
-	-	-	-	51,363
-	-	-	-	(57,077)
<u>7,486</u>	<u>44,854</u>	<u>2,034</u>	<u>957,270</u>	<u>5,160,535</u>
<u>\$ 7,486</u>	<u>\$ 44,854</u>	<u>\$ 2,720</u>	<u>\$ 971,393</u>	<u>\$ 5,476,223</u>

COLUMBIA COUNTY, OREGON

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2021**

	FAIR BOARD FUND	CORNER PRESERVATION FUND	INMATE BENEFIT EXPENSE FUND	COURTHOUSE SECURITY FUND
REVENUES				
Property tax collected by County	\$ -	\$ -	\$ -	\$ -
Intergovernmental Grants	119,897	-	-	-
Local Fees	24,981	137,513	370,328	18,789
Interest on investments	152	2,742	4,976	2,352
Miscellaneous	52,788	-	-	-
Total revenues	197,818	140,255	375,304	21,141
EXPENDITURES				
Personal services	-	82,688	-	-
Materials and services	260,552	1,873	262,349	-
Capital outlay	9,677	-	-	-
Debt service	-	-	-	-
Special payments	-	-	-	-
Total expenditures	270,229	84,561	262,349	-
Excess of Revenues Over (Under) Expenditures	(72,411)	55,694	112,955	21,141
Other Financing Sources (Uses):				
Sale of asset	-	-	-	-
Transfers in	100,000	600	-	11,086
Intergovernmental Service Transfers Out	(31,882)	(6,620)	-	(4,118)
Transfers out	-	-	-	(67,875)
Total Other Financing Sources (Uses)	68,118	(6,020)	-	(60,907)
Net Change in Fund Balance	(4,293)	49,674	112,955	(39,766)
FUND BALANCE - BEGINNING OF YEAR	(16,441)	239,040	455,428	226,499
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE - END OF YEAR	\$ (20,734)	\$ 288,714	\$ 568,383	\$ 186,733

Continued to next page

COLUMBIA COUNTY, OREGON

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2021**

<u>LAW LIBRARY FUND</u>	<u>ECONOMIC DEVELOPMENT FUND</u>	<u>PUBLIC WORKS CAPITAL FUND</u>	<u>COUNTY PARK & REC FUND</u>	<u>CC RIDER TRANSPORTATION FUND</u>	<u>BUILDING SERVICES FUND</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31,955	804,760	49,737	202,815	1,168,042	-
-	-	140,781	536,744	137,310	991,262
476	6,468	20,998	2,911	1,084	94
-	-	-	35,701	-	-
<u>32,431</u>	<u>811,228</u>	<u>211,516</u>	<u>778,171</u>	<u>1,306,436</u>	<u>991,356</u>
-	-	-	181,348	332,268	927,059
43,975	127,674	-	411,771	1,041,041	25,309
-	-	17,097	6,461	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>43,975</u>	<u>127,674</u>	<u>17,097</u>	<u>599,580</u>	<u>1,373,309</u>	<u>952,368</u>
(11,544)	683,554	194,419	178,591	(66,873)	38,988
-	-	-	500	-	-
-	-	-	-	302,500	10,000
(5,680)	(47,556)	-	(59,533)	(165,763)	(103,770)
-	(335,000)	(64,314)	-	(300,000)	-
<u>(5,680)</u>	<u>(382,556)</u>	<u>(64,314)</u>	<u>(59,033)</u>	<u>(163,263)</u>	<u>(93,770)</u>
(17,224)	300,998	130,105	119,558	(230,136)	(54,782)
40,915	355,016	1,954,588	235,189	241,506	50,062
-	-	-	-	-	-
<u>\$ 23,691</u>	<u>\$ 656,014</u>	<u>\$ 2,084,693</u>	<u>\$ 354,747</u>	<u>\$ 11,370</u>	<u>\$ (4,720)</u>

Continued to next page

COLUMBIA COUNTY, OREGON

NONMAJOR GOVERNMENTAL FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 For the Year Ended June 30, 2021

STRATEGIC INVESTMENT PROGRAM FUND	CLERK'S RECORDS RESERVE FUND	MEADOWVIEW SERVICE DISTRICT FUND	4-H EXTENSION SERVICE DISTRICT FUND	TOTAL
\$ 1,236,323	\$ -	\$ 1,355	\$ 306,303	\$ 1,543,981
136,001	-	-	21,380	2,534,587
-	7,632	-	5,972	2,371,312
7,486	444	32	9,635	59,850
-	-	-	1,503	89,992
<u>1,379,810</u>	<u>8,076</u>	<u>1,387</u>	<u>344,793</u>	<u>6,599,722</u>
-	-	-	149,570	1,672,933
885,478	7,973	2,459	87,846	3,158,300
-	-	-	-	33,235
-	-	-	-	-
5,528	-	-	-	5,528
<u>891,006</u>	<u>7,973</u>	<u>2,459</u>	<u>237,416</u>	<u>4,869,996</u>
488,804	103	(1,072)	107,377	1,729,726
-	-	-	-	500
-	44,751	-	-	468,937
-	-	-	-	(424,922)
<u>(891,216)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,658,405)</u>
<u>(891,216)</u>	<u>44,751</u>	<u>-</u>	<u>-</u>	<u>(1,613,890)</u>
(402,412)	44,854	(1,072)	107,377	115,836
409,898	-	3,106	858,340	5,053,146
-	-	-	(8,447)	(8,447)
<u>\$ 7,486</u>	<u>\$ 44,854</u>	<u>\$ 2,034</u>	<u>\$ 957,270</u>	<u>\$ 5,160,535</u>

COLUMBIA COUNTY, OREGON

**FAIR BOARD FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2021**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES				
Local Fees	\$ 139,700	\$ 139,700	\$ 24,981	\$ (114,719)
Miscellaneous	90,800	90,800	52,940	(37,860)
Grants and Donations	138,000	138,000	119,897	(18,103)
Total revenue	<u>368,500</u>	<u>368,500</u>	<u>197,818</u>	<u>(170,682)</u>
EXPENDITURES				
Materials and services	378,050	378,050 (1)	260,552	117,498
Capital outlay	45,000	45,000 (1)	9,677	35,323
Contingency	14,728	14,728 (1)	-	14,728
Total expenditures	<u>437,778</u>	<u>437,778</u>	<u>270,229</u>	<u>167,549</u>
Excess of Revenues Over (Under) Expenditures	(69,278)	(69,278)	(72,411)	(3,133)
Other Financing Sources (Uses)				
Transfers In	100,000	100,000	100,000	-
Intergovernmental Service Transfers Out	<u>(31,882)</u>	<u>(31,882) (1)</u>	<u>(31,882)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>68,118</u>	<u>68,118</u>	<u>68,118</u>	<u>-</u>
Net Change in Fund Balance	(1,160)	(1,160)	(4,293)	(3,133)
FUND BALANCE - BEGINNING	<u>1,160</u>	<u>1,160</u>	<u>(16,441)</u>	<u>(17,601)</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (20,734)</u>	<u>\$ (20,734)</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**CORNER PRESERVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2021**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Local Fees	\$ 80,000	\$ 80,000	\$ 137,513	\$ 57,513
Miscellaneous	1,000	1,000	2,742	1,742
Total revenues	<u>81,000</u>	<u>81,000</u>	<u>140,255</u>	<u>59,255</u>
EXPENDITURES				
Personal services	82,153	82,753 (1)	82,688	65
Materials and services	5,650	5,650 (1)	1,873	3,777
Contingency	206,577	206,577 (1)	-	206,577
Total expenditures	<u>294,380</u>	<u>294,980</u>	<u>84,561</u>	<u>210,419</u>
Excess of Revenues Over (Under) Expenditures	(213,380)	(213,980)	55,694	269,674
Other Financing Sources (Uses)				
Transfers in	-	600	600	-
Intergovernmental Service Transfers Out	(6,620)	(6,620) (1)	(6,620)	-
Total Other Financing Sources (Uses)	<u>(6,620)</u>	<u>(6,020)</u>	<u>(6,020)</u>	<u>-</u>
Net Change in Fund Balance	(220,000)	(220,000)	49,674	269,674
FUND BALANCE - BEGINNING	<u>220,000</u>	<u>220,000</u>	<u>239,040</u>	<u>19,040</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 288,714</u>	<u>\$ 288,714</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**INMATE BENEFIT EXPENSE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2021**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Local Fees	\$ 114,125	\$ 114,125	\$ 370,328	\$ 256,203
Miscellaneous	-	-	4,976	4,976
Total revenues	<u>114,125</u>	<u>114,125</u>	<u>375,304</u>	<u>261,179</u>
EXPENDITURES				
Materials and services	71,500	71,500 (1)	262,349	(190,849)
Contingency	<u>420,826</u>	<u>420,826 (1)</u>	-	420,826
Total expenditures	<u>492,326</u>	<u>492,326</u>	<u>262,349</u>	<u>229,977</u>
Excess of Revenues Over (Under) Expenditures	(378,201)	(378,201)	112,955	491,156
Other Financing Sources (Uses)				
Transfers out	<u>(10,000)</u>	<u>(10,000) (1)</u>	-	10,000
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	-	10,000
Net Change in Fund Balance	(388,201)	(388,201)	112,955	501,156
FUND BALANCE - BEGINNING	<u>388,201</u>	<u>388,201</u>	<u>455,428</u>	<u>67,227</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 568,383</u>	<u>\$ 568,383</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**COURTHOUSE SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2021**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Local Fees	\$ 46,500	\$ 46,500	\$ 18,789	\$ (27,711)
Miscellaneous	2,350	2,350	2,352	2
Total revenues	<u>48,850</u>	<u>48,850</u>	<u>21,141</u>	<u>(27,709)</u>
EXPENDITURES				
Materials and services	3,500	3,500 (1)	-	3,500
Capital outlay	22,000	22,000 (1)	-	22,000
Contingency	216,181	216,181 (1)	-	216,181
Total expenditures	<u>241,681</u>	<u>241,681</u>	<u>-</u>	<u>241,681</u>
Excess of Revenues Over (Under) Expenditures	(192,831)	(192,831)	21,141	213,972
Other Financing Sources (Uses)				
Transfers in	16,500	16,500	11,086	(5,414)
Intergovernmental Service Transfers Out	(4,118)	(4,118) (1)	(4,118)	-
Transfers out	(32,000)	(67,875) (1)	(67,875)	-
Total other financing sources (uses)	<u>(19,618)</u>	<u>(55,493)</u>	<u>(60,907)</u>	<u>(5,414)</u>
Net Change in Fund Balance	(212,449)	(248,324)	(39,766)	208,558
FUND BALANCE - BEGINNING	<u>212,449</u>	<u>248,324</u>	<u>226,499</u>	<u>(21,825)</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 186,733</u>	<u>\$ 186,733</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2021**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Miscellaneous	\$ -	\$ -	\$ 476	\$ 476
Grants and Donations	42,000	42,000	31,955	(10,045)
Total revenues	<u>42,000</u>	<u>42,000</u>	<u>32,431</u>	<u>(9,569)</u>
EXPENDITURES				
Materials and services	79,300	79,300 (1)	43,975	35,325
Contingency	37,020	37,020 (1)	-	37,020
Total expenditures	<u>116,320</u>	<u>116,320</u>	<u>43,975</u>	<u>72,345</u>
Excess of Revenues Over (Under) Expenditures	(74,320)	(74,320)	(11,544)	62,776
Other Financing Sources (Uses)				
Intergovernmental Service Transfers Out	(5,680)	(5,680) (1)	(5,680)	-
Total Other Financing Sources (Uses)	<u>(5,680)</u>	<u>(5,680)</u>	<u>(5,680)</u>	<u>-</u>
Net Change in Fund Balance	(80,000)	(80,000)	(17,224)	62,776
FUND BALANCE - BEGINNING	<u>80,000</u>	<u>80,000</u>	<u>40,915</u>	<u>(39,085)</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,691</u>	<u>\$ 23,691</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**ECONOMIC DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2021**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Miscellaneous	\$ 1,500	\$ 1,500	\$ 6,468	\$ 4,968
Grants and Donations	520,500	520,500	804,760	284,260
Total revenues	<u>522,000</u>	<u>522,000</u>	<u>811,228</u>	<u>289,228</u>
EXPENDITURES				
Materials and services	296,600	296,600 (1)	127,674	168,926
Contingency	142,844	142,844 (1)	-	142,844
Total expenditures	<u>439,444</u>	<u>439,444</u>	<u>127,674</u>	<u>311,770</u>
Excess of Revenues Over (Under) Expenditures	82,556	82,556	683,554	600,998
Other Financing Sources (Uses):				
Intergovernmental Service Transfers Out	(47,556)	(47,556) (1)	(47,556)	-
Transfers out	(335,000)	(335,000) (1)	(335,000)	-
Total Other Financing Sources (Uses)	<u>(382,556)</u>	<u>(382,556)</u>	<u>(382,556)</u>	<u>-</u>
Net Change in Fund Balance	(300,000)	(300,000)	300,998	600,998
FUND BALANCE - BEGINNING OF YEAR	<u>300,000</u>	<u>300,000</u>	<u>355,016</u>	<u>55,016</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 656,014</u>	<u>\$ 656,014</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**PUBLIC WORKS CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2021**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
REVENUES				
Local Fees	\$ 52,500	\$ 52,500	\$ 140,781	88,281
Miscellaneous	2,000	2,000	20,998	18,998
Grants and Donations	35,000	35,000	49,737	14,737
Total revenues	89,500	89,500	211,516	122,016
EXPENDITURES				
Capital outlay	150,000	180,000 (1)	17,097	162,903
Contingency	1,308,754	1,278,754 (1)	-	1,278,754
Total expenditures	1,458,754	1,458,754	17,097	1,441,657
Excess of Revenues Over (Under) Expenditures	(1,369,254)	(1,369,254)	194,419	1,563,673
Other Financing Sources (Uses)				
Transfers out	(275,000)	(275,000) (1)	(64,314)	210,686
Total other financing sources (uses)	(275,000)	(275,000)	(64,314)	210,686
Net Change in Fund Balance	(1,644,254)	(1,644,254)	130,105	1,774,359
FUND BALANCE - BEGINNING	1,644,254	1,644,254	1,954,588	310,334
FUND BALANCE - ENDING	\$ -	\$ -	\$ 2,084,693	\$ 2,084,693

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**COUNTY PARK & RECREATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2021**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
REVENUES				
Local Fees	\$ 372,550	\$ 372,550	\$ 536,744	\$ 164,194
Miscellaneous	601,000	641,000	38,612	(602,388)
Grants and Donations	283,400	283,400	202,815	(80,585)
Total revenues	<u>1,256,950</u>	<u>1,296,950</u>	<u>778,171</u>	<u>(518,779)</u>
EXPENDITURES				
Personal services	299,349	299,349 (1)	181,348	118,001
Materials and services	237,824	404,824 (1)	411,771	(6,947)
Capital outlay	170,000	35,000 (1)	6,461	28,539
Contingency	748,494	748,494 (1)	-	748,494
Total expenditures	<u>1,455,667</u>	<u>1,487,667</u>	<u>599,580</u>	<u>888,087</u>
Excess of Revenues Over (Under) Expenditures	(198,717)	(190,717)	178,591	369,308
Other Financing Sources (Uses)				
Sale of Asset	-	-	500	500
Intergovernmental Service Transfers Out	(52,883)	(60,883) (1)	(59,533)	1,350
Total other financing sources (uses)	<u>(52,883)</u>	<u>(60,883)</u>	<u>(59,033)</u>	<u>1,850</u>
Net Change in Fund Balance	(251,600)	(251,600)	119,558	371,158
FUND BALANCE - BEGINNING	<u>251,600</u>	<u>251,600</u>	<u>235,189</u>	<u>(16,411)</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 354,747</u>	<u>\$ 354,747</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**CC RIDER TRANSPORTATION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2021**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Local Fees	\$ 291,000	\$ 291,000	\$ 137,310	\$ (153,690)
Miscellaneous	2,000	2,000	1,084	(916)
Grants and Donations	<u>1,835,733</u>	<u>1,866,733</u>	<u>1,168,042</u>	<u>(698,691)</u>
Total revenue	<u>2,128,733</u>	<u>2,159,733</u>	<u>1,306,436</u>	<u>(853,297)</u>
EXPENDITURES				
Personal services	328,642	333,642 (1)	332,268	1,374
Materials and services	1,268,968	1,268,968 (1)	1,041,041	227,927
Capital outlay	300,000	331,000 (1)	-	331,000
Contingency	<u>60,860</u>	<u>60,860 (1)</u>	<u>-</u>	<u>60,860</u>
Total expenditures	<u>1,958,470</u>	<u>1,994,470</u>	<u>1,373,309</u>	<u>621,161</u>
Excess of Revenues Over (Under) Expenditures	170,263	165,263	(66,873)	(232,136)
Other Financing Sources (Uses)				
Transfers in	297,500	302,500	302,500	-
Intergovernmental Service Transfers Out	(167,763)	(167,763) (1)	(165,763)	2,000
Transfers out	<u>(300,000)</u>	<u>(300,000) (1)</u>	<u>(300,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(170,263)</u>	<u>(165,263)</u>	<u>(163,263)</u>	<u>2,000</u>
Net Change in Fund Balance	-	-	(230,136)	(230,136)
FUND BALANCE - BEGINNING	<u>-</u>	<u>-</u>	<u>241,506</u>	<u>241,506</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,370</u>	<u>\$ 11,370</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**BUILDING SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2021**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Local Fees	\$ 976,000	\$ 976,000	\$ 991,262	\$ 15,262
Miscellaneous	-	-	94	94
Total revenue	<u>976,000</u>	<u>976,000</u>	<u>991,356</u>	<u>15,356</u>
EXPENDITURES				
Personal services	922,742	932,742 (1)	927,059	5,683
Materials and services	43,450	43,450 (1)	25,309	18,141
Contingency	51,038	51,038 (1)	-	51,038
Total expenditures	<u>1,017,230</u>	<u>1,027,230</u>	<u>952,368</u>	<u>74,862</u>
Excess of Revenues Over (Under) Expenditures	(41,230)	(51,230)	38,988	(59,506)
Other Financing Sources (Uses):				
Transfers in	-	10,000	10,000	-
Intergovernmental Service Transfers Out	<u>(103,770)</u>	<u>(103,770) (1)</u>	<u>(103,770)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(103,770)</u>	<u>(93,770)</u>	<u>(93,770)</u>	<u>-</u>
Net Change in Fund Balance	(145,000)	(145,000)	(54,782)	90,218
FUND BALANCE - BEGINNING OF YEAR	<u>145,000</u>	<u>145,000</u>	<u>50,062</u>	<u>(94,938)</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,720)</u>	<u>\$ (4,720)</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**STRATEGIC INVESTMENT PROGRAM FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2021**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Property tax collected by County	\$ 1,349,817	\$ 1,349,817	\$ 1,236,323	\$ (113,494)
Miscellaneous	-	-	7,486	7,486
Grants and Donations	<u>55,000</u>	<u>122,507</u>	<u>136,001</u>	<u>13,494</u>
Total revenue	<u>1,404,817</u>	<u>1,472,324</u>	<u>1,379,810</u>	<u>(92,514)</u>
EXPENDITURES				
Materials and services	821,554	885,479 (1)	885,478	1
Special payments	5,257	5,528 (1)	5,528	-
Contingency	<u>400,000</u>	<u>- (1)</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,226,811</u>	<u>891,007</u>	<u>891,006</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures	178,006	581,317	488,804	(92,513)
Other Financing Sources (Uses):				
Transfers out	<u>(578,006)</u>	<u>(991,216) (1)</u>	<u>(891,216)</u>	<u>100,000</u>
Total Other Financing Sources (Uses)	<u>(578,006)</u>	<u>(991,216)</u>	<u>(891,216)</u>	<u>100,000</u>
Net Change in Fund Balance	(400,000)	(409,899)	(402,412)	7,487
FUND BALANCE - BEGINNING OF YEAR	<u>400,000</u>	<u>409,899</u>	<u>409,898</u>	<u>(1)</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,486</u>	<u>\$ 7,486</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**CLERK'S RECORDS RESERVE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2021**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Local Fees	\$ 6,000	\$ 6,000	\$ 7,632	\$ 1,632
Miscellaneous	900	900	444	(456)
Total revenue	<u>6,900</u>	<u>6,900</u>	<u>8,076</u>	<u>1,176</u>
EXPENDITURES				
Materials and services	20,000	20,000 (1)	7,973	12,027
Capital outlay	20,000	20,000 (1)	-	20,000
Contingency	16,900	16,900 (1)	-	16,900
Total expenditures	<u>56,900</u>	<u>56,900</u>	<u>7,973</u>	<u>48,927</u>
Excess of Revenues Over (Under) Expenditures	(50,000)	(50,000)	103	50,103
Other Financing Sources (Uses)				
Transfers in	50,000	50,000	44,751	5,249
Total other financing sources (uses)	<u>50,000</u>	<u>50,000</u>	<u>44,751</u>	<u>5,249</u>
Net Change in Fund Balance	-	-	44,854	44,854
FUND BALANCE - BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,854</u>	<u>\$ 44,854</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**MEADOWVIEW SERVICE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2021**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Property tax collected by County	\$ 1,300	\$ 1,300	\$ 1,355	\$ 55
Miscellaneous	30	30	32	2
Total revenue	<u>1,330</u>	<u>1,330</u>	<u>1,387</u>	<u>57</u>
EXPENDITURES				
Materials and services	2,788	2,788 (1)	2,459	329
Contingency	942	942 (1)	-	942
Reserved for Future Expenditures	800	800	-	800
Total expenditures	<u>4,530</u>	<u>4,530</u>	<u>2,459</u>	<u>2,071</u>
Net Change in Fund Balance	(3,200)	(3,200)	(1,072)	2,128
FUND BALANCE - BEGINNING OF YEAR	<u>3,200</u>	<u>3,200</u>	<u>3,106</u>	<u>(94)</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,034</u>	<u>\$ 2,034</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

4-H EXTENSION SERVICE DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 ACTUAL AND BUDGET- BUDGETARY BASIS
 For the Year Ended June 30, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
REVENUES				
Property tax collected by County	\$ -	\$ -	\$ 306,303	\$ 306,303
Grant	-	-	21,380	21,380
Charges for services	18,000	18,000	5,972	(12,028)
Interest on investments	13,000	13,000	9,635	(3,365)
Miscellaneous	3,000	3,000	1,503	(1,497)
Total revenue	<u>34,000</u>	<u>34,000</u>	<u>344,793</u>	<u>310,793</u>
EXPENDITURES				
Personal services	165,000	165,000 (1)	149,570	15,430
Materials and services	128,000	128,000 (1)	87,846	40,154
Capital outlay	12,000	12,000 (1)	-	12,000
Contingency	70,000	70,000 (1)	-	70,000
Total expenditures	<u>375,000</u>	<u>375,000</u>	<u>237,416</u>	<u>137,584</u>
Excess of Revenues				
Over (Under) Expenditures	(341,000)	(341,000)	107,377	448,377
Other Financing Sources (Uses)				
Transfers out	(20,000)	(20,000) (1)	-	20,000
Total other financing sources (uses)	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>	<u>20,000</u>
Net Change in Fund Balance	(361,000)	(361,000)	107,377	468,377
FUND BALANCE - BEGINNING OF YEAR	600,000	600,000	858,340	258,340
PRIOR PERIOD ADJUSTMENT	-	-	(8,447)	(8,447)
FUND BALANCE - END OF YEAR	<u>\$ 239,000</u>	<u>\$ 239,000</u>	<u>\$ 957,270</u>	<u>\$ 718,270</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**TRANSFER STATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2021**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Local Fees	\$ 2,855,000	\$ 3,075,000	\$ 3,972,539	\$ 897,539
Intergovernmental Services	-	-	6,944	6,944
Miscellaneous	67,000	67,000	97,404	30,404
Total revenue	<u>2,922,000</u>	<u>3,142,000</u>	<u>4,076,887</u>	<u>934,887</u>
EXPENDITURES				
Personal services	184,045	184,045 (1)	183,188	857
Materials and services	2,212,600	2,412,600 (1)	2,481,543	(68,943)
Capital outlay	290,000	290,000 (1)	59,952	230,048
Debt service	323,660	323,660 (1)	323,660	-
Contingency	2,264,819	2,264,819 (1)	-	2,264,819
Total expenditures	<u>5,275,124</u>	<u>5,475,124</u>	<u>3,048,343</u>	<u>2,426,781</u>
Excess of Revenues Over (Under) Expenditures	(2,353,124)	(2,333,124)	1,028,544	3,361,668
Other Financing Sources (Uses)				
Intergovernmental Service Transfers Out	(226,822)	(246,822) (1)	(244,806)	2,016
Total other financing sources (uses)	<u>(226,822)</u>	<u>(246,822)</u>	<u>(244,806)</u>	<u>2,016</u>
Net Change in Fund Balance	<u>(2,579,946)</u>	<u>(2,579,946)</u>	<u>783,738</u>	<u>3,363,684</u>
FUND BALANCE - BEGINNING OF YEAR	<u>2,579,946</u>	<u>2,579,946</u>	<u>2,695,148</u>	<u>115,202</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,478,886</u>	<u>\$ 3,478,886</u>
Reconciliation to Ending Net Position:				
Add capital assets			\$ 4,728,325	
Deduct long term debt			(927,319)	
Deduct accrued interest			(26,769)	
Pension and OPEB adjustments:				
Net pension liability			(174,651)	
Net OPEB obligation			(5,018)	
Deferred outflows			69,584	
Deferred inflows			(8,330)	
Total Net Position			<u>\$ 7,134,708</u>	

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

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

June 30, 2021

	<u>PERS RESERVE FUND</u>	<u>RISK MANAGEMENT FUND</u>	<u>SUPPORT MAJOR PROJECTS FUND</u>	<u>TOTAL</u>
ASSETS				
Cash and investments	\$ 1,275,143	\$ (44,161)	\$ 309,500	\$ 1,540,482
Prepaid Expenses	-	87,293	-	87,293
Total assets	<u>\$ 1,275,143</u>	<u>\$ 43,132</u>	<u>\$ 309,500</u>	<u>\$ 1,627,775</u>
NET POSITION				
Unrestricted	<u>\$ 1,275,143</u>	<u>\$ 43,132</u>	<u>\$ 309,500</u>	<u>\$ 1,627,775</u>
Total net position	<u>1,275,143</u>	<u>43,132</u>	<u>309,500</u>	<u>1,627,775</u>
Total net position	<u>\$ 1,275,143</u>	<u>\$ 43,132</u>	<u>\$ 309,500</u>	<u>\$ 1,627,775</u>

COLUMBIA COUNTY, OREGON

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2021**

	<u>PERS RESERVE FUND</u>	<u>RISK MANAGEMENT FUND</u>	<u>SUPPORT MAJOR PROJECTS FUND</u>	<u>TOTAL</u>
REVENUES				
Interest on investments	\$ 13,239	\$ 58	\$ 5,944	\$ 19,241
Intergovernmental Service	-	200,882	-	200,882
Total revenues	<u>13,239</u>	<u>200,940</u>	<u>5,944</u>	<u>220,123</u>
EXPENDITURES				
Material and services	-	178,798	-	178,798
Capital outlay	-	-	85,182	85,182
Total expenditures	<u>-</u>	<u>178,798</u>	<u>85,182</u>	<u>263,980</u>
Excess of Revenues Over (Under) Expenditures	13,239	22,142	(79,238)	(43,857)
Other Financing Sources (Uses)				
Transfers in	-	-	80,000	80,000
Transfers out	-	-	(243,600)	(243,600)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(163,600)</u>	<u>(163,600)</u>
Change in Net Position	13,239	22,142	(242,838)	(207,457)
NET POSITION - BEGINNING	<u>1,261,904</u>	<u>20,990</u>	<u>552,338</u>	<u>1,835,232</u>
NET POSITION - ENDING	<u>\$ 1,275,143</u>	<u>\$ 43,132</u>	<u>\$ 309,500</u>	<u>\$ 1,627,775</u>

COLUMBIA COUNTY, OREGON

PERS RESERVE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2021

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES				
Interest on Investments	\$ -	\$ -	\$ 13,239	\$ 13,239
Total revenues	-	-	13,239	13,239
EXPENDITURES				
Materials and services	1,200,000	1,200,000 (1)	-	1,200,000
Contingency	200,000	200,000 (1)	-	200,000
Total expenditures	1,400,000	1,400,000	-	1,400,000
Net Change in Fund Balance	(1,400,000)	(1,400,000)	13,239	1,413,239
FUND BALANCE - BEGINNING OF YEAR	1,400,000	1,400,000	1,261,904	(138,096)
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,275,143</u>	<u>\$ 1,275,143</u>

COLUMBIA COUNTY, OREGON

**RISK MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2021**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Interest on investments	\$ -	\$ -	\$ 58	\$ 58
Intergovernmental Services	200,882	200,882	200,882	-
Total revenues	<u>200,882</u>	<u>200,882</u>	<u>200,940</u>	<u>58</u>
EXPENDITURES				
Materials and services	197,000	197,000 (1)	178,798	18,202
Contingency	3,882	3,882 (1)	-	3,882
Total expenditures	<u>200,882</u>	<u>200,882</u>	<u>178,798</u>	<u>22,084</u>
Net Change in Fund Balance	-	-	22,142	22,142
FUND BALANCE - BEGINNING	<u>-</u>	<u>-</u>	<u>20,990</u>	<u>20,990</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,132</u>	<u>\$ 43,132</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**SUPPORT MAJOR PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2021**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Intergovernmental Services	\$ 80,000	\$ 80,000	\$ -	\$ (80,000)
Interest on investments	1,000	1,000	5,944	4,944
Total revenues	<u>81,000</u>	<u>81,000</u>	<u>5,944</u>	<u>(75,056)</u>
EXPENDITURES				
Materials and services	5,000	5,000 (1)	-	5,000
Capital outlay	575,000	367,400 (1)	85,182	282,218
Contingency	36,000	- (1)	-	-
Total expenditures	<u>616,000</u>	<u>372,400</u>	<u>85,182</u>	<u>287,218</u>
Excess of Revenues Over (Under) Expenditures	(535,000)	(291,400)	(79,238)	(362,274)
Other Financing Sources (Uses):				
Transfers in	-	-	80,000	(80,000)
Transfers out	-	(243,600)	(243,600)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(243,600)</u>	<u>(163,600)</u>	<u>(80,000)</u>
Net Change in Fund Balance	(535,000)	(535,000)	(242,838)	(442,274)
FUND BALANCE - BEGINNING OF YEAR	<u>535,000</u>	<u>535,000</u>	<u>552,338</u>	<u>17,338</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 309,500</u>	<u>\$ 309,500</u>

COLUMBIA COUNTY, OREGON

**GENERAL FUND BY DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2021**

Expenditures	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
Board of Commissioners:				
Personal services	\$ 616,146	\$ 616,146	\$ 623,460	\$ (7,314)
Materials and services	52,300	52,300	42,966	9,334
Capital Outlay	10,000	10,000	-	10,000
Total Board of Commissioners	<u>678,446</u>	<u>678,446</u>	<u>666,426</u>	<u>12,020</u>
Assessor's Office:				
Personal services	1,476,453	1,476,453	1,484,129	(7,676)
Materials and services	375,572	375,572	349,394	26,178
Capital outlay	6,000	6,000	5,185	815
Total Assessor's Office	<u>1,858,025</u>	<u>1,858,025</u>	<u>1,838,708</u>	<u>19,317</u>
Tax Collector				
Personal services	191,188	191,188	193,584	(2,396)
Materials and services	135,876	135,876	102,384	33,492
Total Tax Collector	<u>327,064</u>	<u>327,064</u>	<u>295,968</u>	<u>31,096</u>
Clerk's Office:				
Personal services	255,830	255,830	246,398	9,432
Materials and services	117,198	117,198	121,336	(4,138)
Transfer	50,000	50,000	44,751	5,249
Total Clerk's Office	<u>423,028</u>	<u>423,028</u>	<u>412,485</u>	<u>10,543</u>
Elections:				
Personal services	91,188	91,188	98,476	(7,288)
Materials and services	142,539	142,539	135,616	6,923
Total Elections	<u>233,727</u>	<u>233,727</u>	<u>234,092</u>	<u>(365)</u>
Sheriff's Office:				
Personal services	2,242,735	1,817,131	1,774,674	42,457
Materials and services	954,262	954,262	735,480	218,782
Capital outlay	227,850	227,850	121,231	106,619
Total Sheriff's Office	<u>3,424,847</u>	<u>2,999,243</u>	<u>2,631,385</u>	<u>367,858</u>

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COLUMBIA COUNTY, OREGON

**GENERAL FUND BY DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2021**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
County Surveyor:				
Personal services	174,536	174,536	174,766	(230)
Materials and services	38,628	38,628	32,115	6,513
Capital outlay	6,000	6,000	5,185	815
Total County Surveyor	<u>219,164</u>	<u>219,164</u>	<u>212,066</u>	<u>7,098</u>
District Attorney:				
Personal services	1,608,849	1,608,849	1,535,395	73,454
Materials and services	293,873	293,873	280,029	13,844
Transfer	5,000	5,000	2,330	2,670
Total District Attorney	<u>1,907,722</u>	<u>1,907,722</u>	<u>1,817,754</u>	<u>89,968</u>
Justice Court - Clatskanie/Vernonia:				
Personal services	249,420	249,420	261,570	(12,150)
Materials and services	290,098	290,098	293,599	(3,501)
Transfer	35,500	35,500	34,802	698
Total Justice Court	<u>575,018</u>	<u>575,018</u>	<u>589,971</u>	<u>(14,953)</u>
Columbia County Firing Range:				
Materials and services	10,269	10,269	5,923	4,346
Total Firing Range	<u>10,269</u>	<u>10,269</u>	<u>5,923</u>	<u>4,346</u>
Juvenile Department				
Personal services	676,744	676,744	659,594	17,150
Materials and services	370,538	370,538	290,332	80,206
Transfer	150,000	150,000	135,233	14,767
Total Juvenile Department	<u>1,197,282</u>	<u>1,197,282</u>	<u>1,085,159</u>	<u>112,123</u>
County Counsel:				
Personal services	582,726	539,096	520,314	18,782
Materials and services	65,200	65,200	17,652	47,548
Total County Counsel	<u>647,926</u>	<u>604,296</u>	<u>537,966</u>	<u>66,330</u>
Veteran's Service Office:				
Materials and services	140,688	142,820	123,429	19,391
Total Veteran's Service Office	<u>140,688</u>	<u>142,820</u>	<u>123,429</u>	<u>19,391</u>

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COLUMBIA COUNTY, OREGON

**GENERAL FUND BY DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2021**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
Public Health				
Personal services	933,387	1,097,399	1,010,043	87,356
Materials and services	338,144	645,565	586,584	58,981
Capital outlay	-	-	25,553	(25,553)
Transfer	66,480	66,480	66,479	1
Total Public Health	<u>1,338,011</u>	<u>1,809,444</u>	<u>1,688,659</u>	<u>120,785</u>
Emergency Services:				
Personal services	264,459	264,459	140,240	124,219
Materials and services	91,870	91,870	70,343	21,527
Capital outlay	-	-	12,220	(12,220)
Transfer	150,000	150,000	61,299	88,701
Total Emergency Services	<u>506,329</u>	<u>506,329</u>	<u>284,102</u>	<u>222,227</u>
Finance Office				
Personal services	689,799	673,713	645,084	28,629
Materials and services	252,670	252,670	188,757	63,913
Total Finance Office	<u>942,469</u>	<u>926,383</u>	<u>833,841</u>	<u>92,542</u>
Land Development Office				
Personal services	694,236	694,236	694,566	(330)
Materials and services	219,666	219,666	208,749	10,917
Total Land Development Services	<u>913,902</u>	<u>913,902</u>	<u>903,315</u>	<u>10,587</u>
Information Services:				
Personal services	594,284	580,504	570,748	9,756
Materials and services	306,950	306,950	257,484	49,466
Capital outlay	45,000	45,000	69,129	(24,129)
Transfer	55,000	55,000	55,000	-
Total Information Services	<u>1,001,234</u>	<u>987,454</u>	<u>952,361</u>	<u>35,093</u>
Communications & Public Affairs				
Personal services	117,534	117,534	-	117,534
Materials and services	11,575	11,575	33,130	(21,555)
Total Communications & Public Affairs	<u>129,109</u>	<u>129,109</u>	<u>33,130</u>	<u>95,979</u>

Continued to next page

COLUMBIA COUNTY, OREGON

**GENERAL FUND BY DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2021**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
Human Resources/Civil Services				
Personal services	231,710	208,911	267,131	(58,220)
Materials and services	47,650	47,650	31,427	16,223
Total Human Resources/Civil Services	<u>279,360</u>	<u>256,561</u>	<u>298,558</u>	<u>(41,997)</u>
General Services				
Personal services	529,721	529,721	369,964	159,757
Materials and services	196,860	186,860	314,626	(127,766)
Capital outlay	175,000	-	-	-
Transfer	25,000	210,000	210,000	-
Total General Services	<u>926,581</u>	<u>926,581</u>	<u>894,590</u>	<u>31,991</u>
Nondepartmental:				
Materials and services	202,691	187,091	79,319	107,772
Debt service	1,025,113	1,025,113	1,024,856	257
Transfer	1,347,500	1,884,999	1,884,999	-
Contingency	1,189,420	1,189,420	-	1,189,420
Unappropriated Ending Balance	1,500,000	1,500,000	-	1,500,000
Total Non-departmental	<u>5,264,724</u>	<u>5,786,623</u>	<u>2,989,174</u>	<u>2,797,449</u>
Total expenditures	<u>\$ 22,944,925</u>	<u>\$ 23,418,490</u>	19,329,062	<u>\$ 4,089,428</u>

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

Less: Intergovernmental Service Transfers Out	(1,471,467)
Less: Transfers Out	<u>(2,494,892)</u>
Total Expenditures	<u><u>\$ 15,362,703</u></u>

COLUMBIA COUNTY, OREGON

FUTURE MATURITIES OF LONG TERM DEBT

For the year ended June 30, 2021

<u>Year</u>	<u>City of St. Helens</u>		<u>West Rainier</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2021-2022	5,710	970	24,200	6,090
2022-2023	5,883	797	24,436	4,729
2023-2024	6,060	620	29,686	3,354
2024-2025	6,244	437	29,949	1,685
2025-2026	6,432	248	-	-
2026-2027	3,423	51	-	-
2027-2028	-	-	-	-
	<u>\$ 33,752</u>	<u>\$ 3,123</u>	<u>\$ 108,271</u>	<u>\$ 15,858</u>

<u>Year</u>	<u>PERS Bond 1</u>		<u>PERS Bond 2</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2021-2022	340,000	215,223	275,000	119,846
2022-2023	385,000	191,933	305,000	106,085
2023-2024	440,000	165,560	345,000	90,823
2024-2025	495,000	135,420	380,000	73,559
2025-2026	555,000	102,750	420,000	54,544
2026-2027	625,000	64,733	465,000	33,527
2027-2028	320,000	21,920	205,000	10,258
	<u>\$ 3,160,000</u>	<u>\$ 897,539</u>	<u>\$ 2,395,000</u>	<u>\$ 488,642</u>

<u>Year</u>	<u>Business-Type Activities</u>		<u>Leases</u>
	<u>Transfer Station</u>		<u>Payments</u>
	<u>Principal</u>	<u>Interest</u>	
2021-2022	277,572	46,088	206,555
2022-2023	291,368	32,292	206,599
2023-2024	305,849	17,811	155,335
2024-2025	52,530	2,611	69,495
2025-2026	-	-	29,379
2026-2027	-	-	11,146
2027-2028	-	-	1,747
2028-2029	-	-	1,853
2029-2030	-	-	1,115
	<u>\$ 927,319</u>	<u>\$ 98,802</u>	<u>\$ 683,224</u>

COLUMBIA COUNTY, OREGON

STATISTICAL SECTION

STATISTICAL SECTION

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

<u>CONTENTS</u>	<u>Page</u>
FINANCIAL TRENDS	101-104
<i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	
REVENUE CAPACITY	105-107
<i>These schedules contain information to help the reader assess the government's most significant local revenue sources, the property tax.</i>	
DEBT CAPACITY	108-109
<i>These schedules contain information to help the reader assess the affordability of the government's current level of outstanding debt and the government's ability to issue additional debt in the future. In addition, Levy Rate and other details are relevant to meeting continuing disclosure requirements to County debt.</i>	
DEMOGRAPHIC AND ECONOMIC INFORMATION	110
<i>Help the reader understand the environment within which the government's financial activities take place.</i>	
OPERATING INFORMATION	111
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	

Columbia County, Oregon

Net Position by Component - Last Ten Fiscal Years

(Accrual Basis of Accounting)

Year ending June 30, 2021

	2020-21	2019-20	2018-19	2017-18	2016-17
Governmental activities					
Net Investment in Capital Assets	33,038,502	40,424,178	39,688,516	41,393,408	38,350,270
Restricted	31,824,737	17,890,622	18,163,941	14,561,736	13,103,799
Unrestricted	(10,395,343)	(9,802,725)	(12,496,105)	(12,049,064)	(12,177,961)
Total governmental activities net position	54,467,896	48,512,075	45,356,352	43,906,080	39,276,108
Business-type activities					
Net Investment in Capital Assets	3,801,006	3,760,785	2,362,566	2,167,675	1,791,685
Restricted	3,333,702	(2,435)	5,256,465	700,000	500,000
Unrestricted	-	2,573,669	(2,348,332)	1,345,480	1,088,259
Total business-type activities net position	7,134,708	6,332,019	5,270,699	4,213,155	3,379,944
Primary government activities					
Net Investment in Capital Assets	36,839,508	44,184,963	42,051,082	43,561,083	40,141,955
Restricted	35,158,439	17,888,187	23,420,406	15,261,736	13,603,799
Unrestricted	(10,395,343)	(7,229,056)	(14,844,437)	(10,703,584)	(11,089,702)
Total primary government activities net position	61,602,604	54,844,094	50,627,051	48,119,235	42,656,052
	2015-16	2014-15	2013-14	2012-13	2011-12
Governmental activities					
Net Investment in Capital Assets	37,507,256	35,611,296	27,421,467	28,465,134	30,651,937
Restricted	10,233,711	9,255,648	10,606,224	9,273,509	10,354,152
Unrestricted	(9,796,851)	(6,562,905)	2,581,472	1,971,572	1,923,848
Total governmental activities net position	37,944,116	38,304,040	40,609,163	39,710,215	42,929,937
Business-type activities					
Net Investment in Capital Assets	1,359,090	869,345	844,006	825,874	826,738
Restricted	300,000	-	2,143		
Unrestricted	929,490	1,165,400	507,914	271,501	203,403
Total business-type activities net position	2,588,580	2,034,745	1,354,063	1,097,375	1,030,141
Primary government activities					
Net Investment in Capital Assets	38,866,346	36,480,641	28,265,473	29,291,008	31,478,675
Restricted	10,533,711	9,255,648	10,608,367	9,273,509	10,354,152
Unrestricted	(8,867,361)	(5,397,505)	3,089,386	2,243,073	2,127,251
Total primary government activities net position	40,532,696	40,338,785	41,963,226	40,807,590	43,960,078

Columbia County, Oregon

Changes in net position - Last Ten Fiscal Years

(Accrual Basis of Accounting)

	2020-21	2019-20	2018-19	2017-18	2016-17
Expenses					
Governmental activities					
General government	11,135,714	12,497,563	11,992,914	10,955,627	7,799,482
Roads and bridges	6,863,077	6,383,522	6,430,337	7,375,845	6,063,186
Public safety	15,246,275	11,560,595	14,669,414	13,469,977	12,064,715
Health and welfare	5,054,322	1,476,110	1,459,045	997,175	278,917
Culture and recreation	1,428,983	1,591,109	1,074,714	1,150,499	1,349,201
Economic development	2,993,630	3,108,920	1,766,835	1,976,470	2,260,997
Debt Service	925,301	1,722,425	583,536	655,597	1,426,769
Total governmental activities expenses	43,647,302	38,340,244	37,976,795	36,581,190	31,243,268
Business-type activities					
Transfer Station	3,037,025	2,838,820	2,510,147	2,508,263	2,280,324
Total business-type activities expenses	3,037,025	2,838,820	2,510,147	2,508,263	2,280,324
Total primary government expenses	46,684,327	41,179,064	40,486,942	39,089,453	33,523,592
Program revenues: Governmental activities					
Charges for services					
Public safety	3,926,183	3,716,428	-	4,306,891	3,057,136
Economic development	406,562	384,842	478,397	501,564	535,220
General gov and other activities	4,218,804	3,993,416	4,964,216	4,935,490	5,337,555
Operating grants and contributions	24,417,228	16,881,240	11,120,529	11,203,222	8,812,503
Capital grants and contributions	-	-	1,972,123	3,620,919	727,473
Total gov activities program revenues	32,968,777	24,975,926	18,535,265	24,568,086	18,469,887
Program revenues: Business-type activities					
Charges for services - Transfer Station	4,044,506	3,877,289	3,565,480	3,351,443	3,102,155
Capital grants and contributions	-	8,435	-	-	-
Total business-type activities program rev	4,044,506	3,885,724	3,565,480	3,351,443	3,102,155
Total primary government revenues	37,013,283	28,861,650	22,100,745	27,919,529	21,572,042
Net (expense)/revenue					
Governmental activities	(10,678,525)	(13,364,318)	(19,441,530)	(12,013,104)	(12,773,381)
Business-type activities	1,007,481	1,046,904	1,055,333	843,180	821,831
Total primary gov net (expense)/revenue	(9,671,044)	(12,317,414)	(18,386,197)	(11,169,924)	(11,951,550)
General revenues and other changes in net position					
Governmental activities					
Property taxes	15,103,476	15,425,927	13,283,942	13,583,851	13,038,852
Intergovernmental	-	-	30,339	29,680	-
Fees, royalties, misc	1,032,189	645,075	2,505,461	2,671,471	882,193
Interest and investment earnings	269,815	421,631	408,093	221,952	142,866
Transfers	237,862	33,628	44,075	36,003	41,460
Total governmental activities	16,643,342	16,526,261	16,271,910	16,542,957	14,105,371
Business-type activities					
Interest and investment earnings	40,014	48,044	46,286	26,033	10,993
Transfers	(244,806)	(33,628)	(44,075)	(36,003)	(41,460)
Total business-type activities	(204,792)	14,416	2,211	(9,970)	(30,467)
Total primary government	16,438,550	16,540,677	16,274,121	16,532,987	14,074,904
Gain (Loss) on disposal of assets	(26,001)	-	-	-	-
Special payments	(5,528)	-	-	-	-
Extraordinary Item	-	-	-	-	-
Government activities prior period adjustment	-	-	-	-	-
GASB 68 beginning balance restatement	-	-	-	-	-
Change in net position					
Governmental activities	5,933,288	3,161,943	(3,169,620)	4,529,853	1,331,990
Business-type activities	802,689	1,061,320	1,057,544	833,210	791,364
Total primary gov change in net position	6,735,977	4,223,263	(2,112,076)	5,363,063	2,123,354

Columbia County, Oregon

Changes in net position - Last Ten Fiscal Yea

(Accrual Basis of Accounting)

Year ending June 30, 2020

	2015-16	2014-15	2013-14	2012-13	2011-12
Expenses					
Governmental activities					
General government	8,074,730	4,798,143	5,985,721	5,135,625	5,565,525
Roads and bridges	6,488,377	5,026,777	5,597,225	6,771,510	7,931,837
Public safety	12,281,630	8,124,493	9,631,594	9,777,279	10,605,700
Health and welfare	374,843	1,646,918	4,988,883	7,639,119	22,577,239
Culture and recreation	1,521,110	1,359,871	1,245,113	1,208,806	1,167,084
Economic development	2,224,564	3,069,194	2,609,894	3,231,451	2,943,900
Debt Service	1,942,940	1,938,588	1,219,416	829,337	753,912
Total governmental activities expenses	32,908,193	25,963,983	31,277,845	34,593,127	51,545,197
Business-type activities					
Transfer Station	2,235,458	1,892,005	2,098,406	2,198,988	2,305,098
Total business-type activities expenses	2,235,458	1,892,005	2,098,406	2,198,988	2,305,098
Total primary government expenses	35,143,651	27,855,988	33,376,251	36,792,115	53,850,295
Program revenues: Governmental activities					
Charges for services					
Public safety	3,367,883	3,496,260	3,609,110	2,549,526	2,902,525
Economic development	504,893	1,153,328	1,273,585	412,633	738,486
General gov and other activities	4,423,147	4,075,375	2,744,582	900,099	1,976,116
Operating grants and contributions	8,470,573	9,812,491	13,744,291	12,885,441	27,176,712
Capital grants and contributions	403,179	263,997	993,004	1,065,840	2,805,314
Total gov activities program revenues	17,169,675	18,801,452	22,364,572	17,813,539	35,599,153
Program revenues: Business-type activities					
Charges for services - Transfer Station	2,829,041	2,663,004	2,385,001	2,353,436	2,425,241
Capital grants and contributions					
Total business-type activities program rev	2,829,041	2,663,004	2,385,001	2,353,436	2,425,241
Total primary government revenues	19,998,716	21,464,456	24,749,573	20,166,975	38,024,394
Net (expense)/revenue					
Governmental activities	(15,738,518)	(7,162,531)	(8,913,273)	(16,779,588)	(15,946,044)
Business-type activities	593,583	770,999	286,595	154,448	120,143
Total primary gov net (expense)/revenue	(15,144,935)	(6,391,532)	(8,626,678)	(16,625,140)	(15,825,901)
General revenues and other changes in net position					
Governmental activities					
Property taxes	12,512,709	12,507,248	9,392,595	6,934,383	7,010,479
Intergovernmental	448,100	390,476	379,421	366,189	3,497,531
Fees, royalties, misc	1,242,493	399,695	1,097,722	6,121,903	3,491,126
Interest and investment earnings	93,958	66,375	55,360	48,780	44,223
Transfers	47,295	50,105	32,155	88,611	(17,702)
Total governmental activities	14,344,555	13,413,899	10,957,253	13,559,866	14,025,657
Business-type activities					
Interest and investment earnings	7,547	4,169	2,248	1,397	69
Transfers	(47,295)	(50,105)	(32,155)	(88,611)	17,702
Total business-type activities	(39,748)	(45,936)	(29,907)	(87,214)	17,771
Total primary government	14,304,807	13,367,963	10,927,346	13,472,652	14,043,428
Gain (Loss) on disposal of assets					
Special payments					
Extraordinary item	543,139				
Government activities prior period adjustment	490,900		(1,145,032)		
GASB 68 beginning balance restatement	-	(8,600,872)			
Change in net position					
Governmental activities	(850,824)	(2,305,123)	898,948	(3,219,722)	(1,920,387)
Business-type activities	553,835	680,682	256,688	67,234	137,914
Total primary gov change in net position	(296,989)	(1,624,441)	1,155,636	(3,152,488)	(1,782,473)

Columbia County, Oregon

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

Fiscal Year	Property taxes	Public service taxes	Franchise taxes	Mineral royalties and timber	Total
2020-21	15,103,476	-	-	-	15,103,476
2019-20	15,425,927	-	-	243,239	15,669,166
2018-19	13,691,017	678,299	50,335	1,456,719	15,876,370
2017-18	13,583,851	1,083,320	157,614	1,259,398	16,084,183
2016-17	12,985,903	4,417,532	112,765	598,822	18,115,022
2015-16	12,476,080	4,480,519	111,086	1,588,117	18,655,802
2014-15	12,466,653	390,476	106,866	101,691	13,065,686
2013-14	9,394,424	379,421	121,900	525,882	10,421,627
2012-13	7,013,729	366,189	66,300	47,178	7,493,396
2011-12	6,955,939	347,539	88,503	81,378	7,473,359

Columbia County, Oregon

Fund Balances, Governmental Funds - Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

Year ending June 30, 2021

	2020-21	2019-20	2018-19	2017-18	2016-17
General fund					
Nonspendable	313,962	193,946	172,429	10,157	56,180
Restricted	-	372,004	42,729	431,724	512,453
Committed	-	-	-	368,845	278,391
Assigned	-	-	166,619	-	-
Unassigned	4,545,273	3,707,999	3,733,801	3,026,587	3,253,140
Total general fund	4,859,235	4,273,948	4,115,578	3,837,313	4,100,164
All other governmental funds					
Nonspendable	239,327	243,391	204,174	195,774	176,744
Restricted	31,643,505	6,660,856	16,511,677	12,356,726	10,020,528
Committed	-	1,261,904	49,869	-	1,386,032
Assigned	450,808	614,523	1,393,047	1,404,441	-
Unassigned	(57,077)	13,313,561	(117,661)	(18,399)	-
Total other governmental funds	32,276,563	22,094,235	18,041,106	13,938,542	11,583,304
All governmental funds					
Nonspendable	553,289	437,337	376,603	205,931	232,924
Restricted	31,643,505	7,032,860	16,554,406	12,788,450	10,532,982
Committed	-	1,261,904	49,869	368,845	1,664,423
Assigned	450,808	614,523	1,559,666	1,404,441	-
Unassigned	4,488,196	17,021,560	3,616,140	3,008,188	3,253,140
Total governmental funds	37,135,798	26,368,184	22,156,684	17,775,855	15,683,468
General fund					
Nonspendable	36,215	47,453	143,084	162,915	135,365
Restricted	701,859	893,838	654,555	642,528	758,200
Committed	167,423	226,823	271,823	452,140	552,140
Assigned	17,400	26,500	232,055	-	-
Unassigned	3,935,174	3,548,781	3,856,674	500,000	2,711,077
Unreserved	-	-	-	2,775,511	-
Total general fund	4,858,071	4,743,395	5,158,191	4,533,095	4,156,782
All other governmental funds					
Nonspendable	173,670	269,678	143,668	168,898	178,827
Restricted	8,261,340	7,595,625	4,551,156	3,018,483	3,243,502
Committed	1,085,688	-	-	-	-
Assigned	-	699,007	101,224	-	-
Unassigned	-	-	-	-	-
Reserved	-	-	-	-	-
Reserved - debt service	-	-	74,659	-	160,713
Reserved - system devel	-	-	729,293	71,813	989,519
Unreserved	-	-	-	606,812	-
Total other governmental funds	9,520,698	8,564,310	5,600,000	3,866,006	4,572,561
All governmental funds					
Nonspendable	209,885	317,131	286,752	331,813	314,192
Restricted	8,963,199	8,489,463	5,205,711	3,661,011	4,001,702
Committed	1,253,111	226,823	271,823	452,140	552,140
Assigned	17,400	725,507	333,279	500,000	2,711,077
Unassigned	3,935,174	3,548,781	3,856,674	2,775,511	-
Reserved - debt service	-	-	74,659	71,813	989,519
Reserved - system devel	-	-	729,293	606,812	-
Total governmental funds	14,378,769	13,307,705	10,758,191	8,399,100	8,729,343

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

Columbia County, Oregon

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

Fiscal Year	Real Property	Manufactured Structures	Personal Property	Utility Property	Total Assessed Value (AV)
2020-21	4,825,639,283	39,016,381	104,178,367	833,022,670	5,801,856,701
2019-20	4,641,683,566	34,790,206	96,940,940	855,181,700	5,628,596,412
2018-19	4,473,965,759	39,614,789	92,297,545	746,443,720	5,352,321,813
2017-18	4,295,809,019	37,708,762	87,573,170	688,809,560	5,109,900,511
2016-17	4,111,802,008	35,521,190	81,162,190	683,273,590	4,911,758,978
2015-16	3,973,171,766	28,452,197	77,403,758	636,662,100	4,715,689,821
2014-15	3,754,796,301	26,526,533	74,220,759	704,399,469	4,559,943,062
2013-14	3,692,215,297	24,406,038	74,958,377	619,720,140	4,411,299,852
2012-13	3,601,892,063	28,099,529	74,361,410	408,758,740	4,113,111,742
2011-12	3,549,577,947	28,178,258	71,979,650	408,630,654	4,058,366,509
2010-11	3,577,628,983	30,363,518	73,687,760	403,593,050	4,085,273,311
2009-10	3,458,935,122	30,725,947	83,873,780	419,956,181	3,993,491,030
2008-09	3,352,798,412	32,135,350	96,648,400	381,418,601	3,863,000,763

Fiscal Year	Taxable Ratio (RMV to AV)	Real Market Value (RMV)	Taxes	Direct Tax Rate
2020-21	58.83%	9,861,813,787	81,297,596	1.40%
2019-20	62.43%	9,016,456,660	78,991,571	1.40%
2018-19	63.38%	8,445,319,627	75,367,643	1.41%
2017-18	60.91%	8,388,882,126	72,769,548	1.42%
2016-17	66.59%	7,376,616,652	70,272,829	1.43%
2015-16	71.91%	6,557,903,862	66,417,585	1.41%
2014-15	77.60%	5,876,058,508	64,770,613	1.42%
2013-14	77.23%	5,711,839,142	60,281,265	1.37%
2012-13	74.88%	5,492,574,239	55,984,908	1.36%
2011-12	74.10%	5,477,228,879	54,941,133	1.35%
2010-11	64.85%	6,299,615,211	56,992,720	1.40%
2009-10	59.66%	6,693,897,931	54,949,959	1.38%
2008-09	62.55%	6,175,643,775	51,183,655	1.32%

Source: County Assessor Rolls

Columbia County, Oregon

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

Taxpayer	Industry	FY2020-21			FY2009-10		
		Taxable Assessed Value (AV)	Rank	Percentage of Total Taxable AV	Taxable Assessed Value (AV)	Rank	Percentage of Total Taxable AV
Portland General Electric	Utility	629,516,000	1	10.85%	111,157,799	3	2.78%
Northwest Natural Gas	Utility	260,701,810	2	4.49%	195,835,191	1	4.90%
US Gypsum	Building Products	71,243,880	3	1.23%	101,743,490	2	2.55%
Dyno Nobel, Inc	Explosives	54,913,481	4	0.95%	21,571,020	9	0.54%
Longview Timberlands LLC	Wood Products	53,369,639	5	0.92%	40,086,499	5	1.00%
Cascade Tissue Group	Paper Products	49,974,710	6	0.86%	14,715,690	10	0.37%
Columbia River PUD	Utility	44,424,500	7	0.77%	30,672,600	7	0.77%
Clatskanie PUD	Utility	34,643,000	8	0.60%	23,755,900	8	0.59%
Northwest Aggregates Inc	Building Products	30,278,920	9	0.52%			
Cascade Kelly Holdings	Distribution	28,329,660	10	0.49%			
Armstrong World Industries	Ceiling Tiles				31,518,710	4	0.79%
Boise White Paper	Paper Products				29,596,472	6	0.74%
All Others		4,544,461,101		78.33%	3,392,837,659		84.96%
Totals		<u>\$ 5,801,856,701</u>		<u>100.00%</u>	<u>\$ 3,993,491,030</u>		<u>100.00%</u>

Columbia County, Oregon

Property Tax Levies and Collections - Last Ten Fiscal Years

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		
2020-21	10,984,864	10,455,042	95.2%	0	10,455,042	95.2%	227,087	2.1%
2019-20	10,562,885	10,013,637	94.8%	144,256	10,157,893	96.2%	336,285	3.2%
2018-19	10,037,553	9,543,771	95.1%	161,842	9,705,613	96.7%	336,285	3.4%
2017-18	10,779,956	10,125,562	93.9%	204,544	10,330,106	95.8%	336,285	3.1%
2016-17	10,276,520	9,625,314	93.7%	263,642	9,888,956	96.2%	336,285	3.3%
2015-16	9,957,733	9,339,821	93.8%	337,110	9,676,931	97.2%	162,675	1.6%
2014-15*	9,539,520	8,929,296	93.6%	383,030	9,312,326	97.6%	92,430	1.0%
2013-14	6,966,083	6,496,561	93.3%	296,370	6,792,931	97.5%	21,804	0.3%
2012-13	6,920,409	6,343,061	91.7%	361,654	6,704,715	96.9%	9,649	0.1%
2011-12	6,902,573	6,331,768	91.7%	437,278	6,769,047	98.1%	6,410	0.1%

Tax Levy Rates - Last Ten Fiscal Years

Fiscal Year	Permanent Rate	Bond Levy	Local Option	Total County	
2020-21	1.3956	-	0.5797	1.9753	
2019-20	1.3956	-	0.5797	1.9753	
2018-19	1.3956	-	0.5797	1.9753	
2017-18	1.3956	0.2438	0.5797	2.2191	
2016-17	1.3956	0.2362	0.5797	2.2115	
2015-16	1.3956	0.2605	0.5797	2.2358	* Taxes levied and collected increased with the first year of the Local Option levy for Jail Operations
2014-15	1.3956	0.2608	0.5797	2.2361	
2013-14	1.3956	0.2691	-	1.6647	
2012-13	1.3956	0.2876	-	1.6832	
2011-12	1.3956	0.3041	-	1.6997	

Notes

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

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

Columbia County, Oregon

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years

Governmental Activities						
Fiscal Year	Bonds Payable	Notes Payable	General Obligation Bonds	Leases	Total Governmental Activity	
2020-21	5,555,000	142,023	-	683,224	6,380,247	
2019-20	6,095,000	255,375	-	306,391	6,656,766	
2018-19	6,407,625	365,264	-	77,067	6,849,956	
2017-18	6,669,870	466,853	-	56,923	7,193,646	
2016-17	6,905,311	1,683,132	1,090,000	99,864	9,778,307	
2015-16	7,119,369	3,203,641	2,135,000	99,930	12,557,940	
2014-15	7,308,605	4,808,761	3,135,000	143,680	15,396,046	
2013-14	7,475,976	6,589,456	4,090,000	23,256	18,178,688	
2012-13	7,625,883	7,014,721	5,005,000		19,645,604	
2011-12	7,758,798	7,098,931	5,885,000		20,742,729	

Fiscal Year	Business Type Activities	Total Primary Government	Percentage of Personal Income	Per Capita (estimate)	(1) County Population	(2) Per Capita Personal Income
2020-2021	927,319	7,307,566	0.30%	137	53,280	46,019
2019-20	1,191,749	7,848,516	0.32%	147	53,280	46,019
2018-19	1,443,659	1,443,659	0.06%	27	52,750	44,312
2017-18	1,723,074	8,916,720	0.43%	172	51,900	40,053
2016-17	2,215,513	11,993,820	0.58%	234	51,345	40,080
2015-16	2,753,581	15,311,521	0.77%	301	50,795	39,202
2014-15	3,366,911	18,762,957	1.01%	372	50,390	36,784
2013-14	3,515,834	21,694,522	1.23%	433	50,075	35,134
2012-13	3,657,706	23,303,310	1.35%	471	49,520	34,863
2011-12	3,792,861	24,535,590	1.47%	494	49,680	33,649

(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

Fiscal Year	Real Market Value	County Debt Limits			Debt at June 30		
		Debt Limit for General Obligation (2% RMV)	Debt Limit for Limited Bonds (1% RMV)	Total Debt Limit (3% RMV)	General Obligation Bonds	Revenue Bonds and Other Debt	Total Debt Subject to Debt Limits
2020-21	9,861,813,787	197,236,276	98,618,138	295,854,414	-	142,023	142,023
2019-20	9,016,456,660	180,329,133	90,164,567	270,493,700	-	255,375	255,375
2018-19	8,445,319,627	168,906,393	84,453,196	253,359,589	-	365,264	365,264
2017-18	8,388,882,126	167,777,643	83,888,821	251,666,464	-	466,853	466,853
2016-17	7,376,616,652	147,532,333	73,766,167	221,298,500	1,090,000	1,683,132	2,773,132
2015-16	6,557,903,862	131,158,077	65,579,039	196,737,116	2,135,000	3,203,641	5,338,641
2014-15	5,876,058,508	117,521,170	58,760,585	176,281,755	3,135,000	4,808,761	7,943,761
2013-14	5,711,839,142	114,236,783	57,118,391	171,355,174	4,090,000	6,589,456	10,679,456
2012-13	5,492,574,239	109,851,485	54,925,742	164,777,227	5,005,000	7,014,721	12,019,721
2011-12	5,477,228,879	109,544,578	54,772,289	164,316,866	5,885,000	7,098,931	12,983,931

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
2020-21	197,236,276	98,476,115	295,712,391	0.0%	0.1%	0.0%
2019-20	180,329,133	89,909,191	270,238,325	0.0%	0.3%	0.1%
2018-19	168,906,393	84,087,932	252,994,325	0.0%	0.4%	0.1%
2017-18	167,777,643	83,421,968	251,199,611	0.0%	0.6%	0.2%
2016-17	146,442,333	72,083,035	218,525,368	0.7%	2.3%	1.3%
2015-16	129,023,077	62,375,398	191,398,475	1.6%	4.9%	2.7%
2014-15	114,386,170	53,951,824	168,337,994	2.7%	8.2%	4.5%
2013-14	110,146,783	50,528,935	160,675,718	3.6%	11.5%	6.2%
2012-13	104,846,485	47,911,021	152,757,506	4.6%	12.8%	7.3%
2011-12	103,659,578	47,673,358	151,332,935	5.4%	13.0%	7.9%

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

Fiscal Year	Population	Personal Income (amounts expressed in thousands)	Per Capita Personal Income	School Enrollment	Unemployment Rate
	(1)	(2)	(2)	(3)	(4)
2020-21	53,014	2,577,646	48,749	6,822	6.4
2019-20	53,280	2,409,293	46,019	7,454	11.6
2018-19	52,750	2,337,458	44,312	7,472	4.8
2017-18	51,900	2,078,751	40,053	7,598	4.9
2016-17	51,345	2,057,908	40,080	7,699	4.5
2015-16	50,795	1,991,266	39,202	7,697	6.1
2014-15	50,390	1,853,546	36,784	7,684	7.4
2013-14	50,075	1,759,316	35,134	7,802	7.5
2012-13	49,520	1,726,405	34,863	7,838	8.2
2011-12	49,680	1,671,676	33,649	8,142	9.9

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

	2020-21	2019-20	2018-19	2017-18	2016-17
Function					
General Government	110.90	136.96	150.08	143.35	80.66
Public Safety					
Sheriff					
Officers	40.50	16.21	0.00	0.00	42.70
Civilians	0.00	0.00	0.00	0.00	9.20
Parole/Probation	18.27	17.71	13.96	13.71	12.91
Animal Control 100-06-09	1.49	1.00	1.00	1.00	1.00
Emergency Management	3.96	3.03	2.49	2.49	2.00
Highways and streets					
Engineering/Administration	6.80	5.20	5.00	5.00	5.00
Maintenance	18.49	16.80	16.50	16.50	16.50
Transfer Station/Solid Waste	1.70	1.75	1.55	1.70	1.35
Culture and recreation					
Parks	3.00	3.10	3.10	2.20	2.42
Fairgrounds	0.00	0.00	0.00	0.00	0.00
Total	205.11	201.76	193.68	185.95	173.74

Percent change	1.7%	4.2%	4.2%	7.0%	10.6%
Percent change last 10 years	33.4%	19.1%	7.0%	-8.0%	-6.1%

	2015-16	2014-15	2013-14	2012-13	2011-12
Function					
General Government	70.74	68.02	63.01	63.13	75.44
Public Safety					
Sheriff					
Officers	38.53	32.24	27.50	31.25	35.19
Civilians	7.60	8.64	6.98	7.54	4.74
Parole/Probation	12.15	12.15	13.30	14.07	13.78
Animal Control	1.00	1.00	1.00	1.98	2.57
Emergency Management	1.94	1.91	2.70	1.80	2.28
Highways and streets					
Engineering/Administration	5.00	5.00	5.00	5.00	5.50
Maintenance	16.50	18.00	16.00	18.00	20.00
Transfer Station/Solid Waste	1.19	0.93	1.59	1.59	2.95
Culture and recreation					
Parks	2.50	3.00	3.00	4.90	4.30
Fairgrounds	0.00	0.00	0.00	0.00	0.53
Total	157.15	150.89	140.08	149.26	167.28

Percent change	4.1%	7.7%	-6.2%	-10.8%	-7.6%
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COLUMBIA COUNTY, OREGON

REPORTS REQUIRED BY FEDERAL AND STATE REGULATIONS



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February 22, 2022

Independent Auditor's Report Required by Oregon State Regulations

We have audited the basic financial statements of Columbia County as of and for the year ended June 30, 2021, and have issued our report thereon dated February 22, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

Compliance

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

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

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

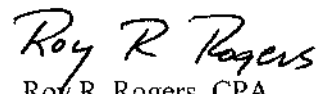
In connection with our testing nothing came to our attention that caused us to believe Columbia County was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules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

1. Expenditures of the various funds were within authorized appropriations, except as noted on page 41.

OAR 162-10-0230 Internal Control

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

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

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

Roy R. Rogers, CPA

PAULY, ROGERS AND CO., P.C.

COLUMBIA COUNTY, OREGON

GRANT COMPLIANCE REVIEW



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February 22, 2022

To the County Commissioners
Columbia County, Oregon

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the fiduciary funds, each major fund, and the aggregate remaining fund information of Columbia County as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated February 22, 2022.

Internal Control Over Financial Reporting

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

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

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

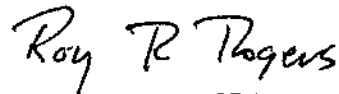
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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



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



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February 22, 2022

To the County Commissioners
Columbia County, Oregon

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

Report on Compliance for Each Major Federal Program

We have audited Columbia County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2021. The major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Columbia County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

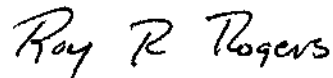
Report on Internal Control Over Compliance

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

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

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

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



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

COLUMBIA COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

Federal Grantor / Pass-Through Grantor / Program Title	AL Number	Pass Through Identification	Total Expenditures	Passed Through to Subrecipients
Department of the Interior				
Payment in Lieu of Taxes	15.226	Direct Funds	\$ 31,435	-
O&C Federal Timber Revenue	15.227	Direct Funds	452,344	-
Totals for Department of the Interior			483,779	-
Department of Justice				
Oregon Dept of Justice				
Crime Victim Assistance-VOCA	16.575	VOCA/CFA-2019-ColumbiaCo.DAVAP-00243	136,162	-
Child Support	93.563	Matching	120,635	-
Totals for Department of Justice			256,797	-
Department of Transportation				
Oregon Dept of Transportation				
Federal COVID Highway Relief	20.205		342,012	-
Formula Grants for Rural Areas	20.509	31970/31911/ 33414/33818/34190	460,878	-
Capital Assistance Prog for Elderly Persons and Persons with Disabilities	20.513	33414-5310 33563-5310 33562-5310	74,207	-
Totals for Department of Transportation			877,097	-
Environmental Planning Agency				
Oregon Health Authority				
State Public Water System Supervision	66.432	PE50	12,510	-
State Public Water System Supervision	66.468	PE50	15,012	-
Totals for Environmental Protection Agency			27,522	-
Election Assistance Commission				
Oregon Secretary of State				
2018 HAVA Election Security Grant	90.404	Election Security Upgrades	9,765	-
Totals for Election Assistance Commission			9,765	-
Department of Health & Human Services				
Oregon Health Authority				
Public Health Emergency Program	93.069	PE02	32,745	-
Public Health Community Preparedness	93.069	PE12	80,826	-
TB Investigations	93.116	TB	327	-
Immunization Services	93.268	PE43	15,188	1,167
Immunization Cooperative Agreements	93.268	PE43-06	25,796	5,015
CARES Flu	93.268	PE01-10	8,550	-
Contact Tracing	93.323	PE01-07	176,552	-
COVID Wrap Around	93.323	PE01-08	8,087	-
ELC Vaccine Clinic	93.323	PE01-09	77,189	-
Medical Assistance Program	93.778	PE42-03	1,399	1,399
Medical Assistance Program	93.778	PE42-06	2,640	2,641
PDOP Naloxone Project	93.788	PE27-04	14,803	5,430
Alcohol & Drug Prevention Education Program	93.959	PE36	21,976	-
Medical Assistance Program	93.994	PE42-11	28,354	-
Totals for Department of Health & Human Services			494,432	15,652

U.S. Coast Guard					
Oregon State Marine Board					
	Boating Safety	97.012	Boating Safety	185,392	-
Totals for U.S. Coast Guard				<u>185,392</u>	-
Department of Homeland Security					
Oregon Emergency Management					
	EMPG Locals Grant	97.042	18-505	77,032	-
			19-505		
	Urban Area Security Initiative	97.067	18-013	6,032	-
			18-023		
Totals for Department of Homeland Security				<u>83,064</u>	-
General Services Administration					
Oregon Department of Administrative Services					
	Coronavirus Relief Fund	21.019	CARES Act	2,555,419	929,274
Totals for General Services Administration				<u>2,555,419</u>	<u>929,274</u>
				Total Federal Awards Expended \$	<u>4,973,267</u>
				Total Federal Awards Passed Through to Others \$	<u>944,926</u>

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

General

The schedule presents all the activity of Federal Assistance programs of Columbia County and its component units. Financial assistance received directly from Federal agencies as well as passed through others is included on the schedule.

Basis of Presentation

The Schedule includes the federal award activity of the County under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County has elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Prior Year Notes and Clarifications

No prior year single audit findings or questioned costs were found.

COLUMBIA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021

SECTION I – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of auditor’s report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes no

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

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

Noncompliance material to financial statements noted? yes no

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? yes no

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM CLUSTER</u>
21.019	Coronavirus Relief Fund

COLUMBIA COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021

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

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

Auditee qualified as low-risk auditee? yes no

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS:

None

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. BASIS OF PRESENTATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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