

COLUMBIA COUNTY, OREGON

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2013

**COLUMBIA COUNTY, OREGON**

**TABLE OF CONTENTS**

	<b><u>PAGE NUMBER</u></b>
<b>INTRODUCTORY SECTION</b>	
Transmittal Letter	I
Board List	VII
Organizational Chart	VIII
<b>FINANCIAL SECTION</b>	
Independent Auditors' Report	1
Management's Discussion and Analysis	4
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	15
Statement of Activities	16
Fund Financial Statements	
Balance Sheet – Governmental Funds	17
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	18
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	19
Reconciliation of the Statement of Revenues, Expenditures and Changes In Fund Balances – Governmental Funds to the Statement of Activities	20
Statement of Net Position – Proprietary Funds	21
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	22
Statement of Cash Flows – Proprietary Funds	23
Major Governmental Funds	
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual	
General Fund	24
Unmet Needs Fund	25
CC Rider Transportation Fund	26
Road Fund	27
Statement of Fiduciary Net Position	28
Notes to Basic Financial Statements	29
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Schedule of Funding Progress, Post Employment Health Insurance Subsidy	52
<b>SUPPLEMENTARY INFORMATION</b>	
Combining Balance Sheet – Nonmajor Governmental Funds	53
Combining Statement of Revenues, Expenditures and Changes in Fund Net Position – Nonmajor Governmental Funds	54
Nonmajor Special Revenue Funds	
Combining Balance Sheet – Special Revenue Funds	55
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Special Revenue Funds	56

**COLUMBIA COUNTY, OREGON**

**TABLE OF CONTENTS (CONTINUED)**

	<b><u>PAGE NUMBER</u></b>
<b>SUPPLEMENTARY INFORMATION (CONTINUED)</b>	
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual	
Direct Pass-Through Grant Fund	57
Fair Board Fund	58
Children and Youth Services Fund	59
Corner Preservation Fund	60
Inmate Benefit Expense Fund	61
Courthouse Security Fund	62
Community Corrections Fund	63
Law Library Fund	64
Footpath and Bicycle Trail Fund	65
County Park Fund	66
Building Fund	67
Jail Bond Fund	68
Development Agency Fund	69
4-H Fund	70
Meadowview Service District Fund	71
Transfer Station Fund	72
Combining Statement of Net Position – Fiduciary Funds	73
Combining Statement of Changes in Assets and Liabilities Fiduciary Funds	74
Schedule of Revenues, Expenditures and Changes in Fund Balance General Fund by Department	75
Schedule of Expenditures of Federal Awards	76
Schedule of Property Tax Transactions and Balances Uncollected	77
Future Maturities of Long Term Debt	78
Schedule of Accountability for Elected Officials	80
<b>REPORTS REQUIRED BY FEDERAL AND STATE REGULATIONS</b>	
Independent Auditors' Report Required By Oregon State Regulations	81
Grant Compliance	
Report on Internal Controls over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	83
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133	85
Schedule of Findings and Questioned Costs	87

**COLUMBIA COUNTY, OREGON**

**TABLE OF CONTENTS (CONTINUED)**

**PAGE  
NUMBER**

**STATISTICAL SECTION**

Financial Trends

Net Position by Component	89
Changes in Net Position	90
Governmental Activities Tax Revenue by Source – Accrual Basis of Accounting	91
Fund Balances – Governmental Funds	92
Changes in Fund Balances – Governmental Funds	93
Governmental Activities Tax Revenue by Source – Modified Accrual Basis of Accounting	94

Revenue Capacity

Assessed Value and Estimated Actual Value of Taxable Property	95
Principal Property Taxpayers	96
Property Tax Levies and Collections	97

Debt Capacity

Ratios of Outstanding Debt by Type	98
Legal Debt Margin Information	99

Demographic and Economic Information

Demographic and Economic Statistics	100
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Operating Information

Full-Time Equivalent Employees by Function	101
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COLUMBIA COUNTY, OREGON

INTRODUCTORY SECTION

December 30, 2013

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

The Finance and Taxation Department of Columbia County, Oregon is pleased to submit the County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2013, together with the report thereon of Columbia County's independent auditors. This report is published to provide the Board of County Commissioners, our citizens, County staff, and other readers with detailed information about the financial position and results of operations of the County, and to demonstrate fiscal and operational accountability in the use of County resources. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with Columbia County management. To provide a reasonable basis for making these representations, management has established an internal control structure designed to safeguard County assets against loss, theft, or misappropriation, and to compile sufficient, reliable information for the preparation of the County's financial statements. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

## **THE REPORT**

In accordance with Oregon law, Pauly Rogers and Co. PC has audited the County's basic financial statements. The objective of the audit is to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2013, are free of material misstatement. The audit was conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and Minimum Standards for Audits of Oregon Municipal Corporations as prescribed by the Secretary of State, State of Oregon. The unqualified opinion rendered in this report indicates that the financial statements were prepared in accordance with generally accepted accounting principles (GAAP) accepted in the United States of America and meet the standards prescribed by the Secretary of State. The auditor's report on these financial statements is located prior to the financial section of this report.

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

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditor.

## **COUNTY PROFILE**

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

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

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

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

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

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

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

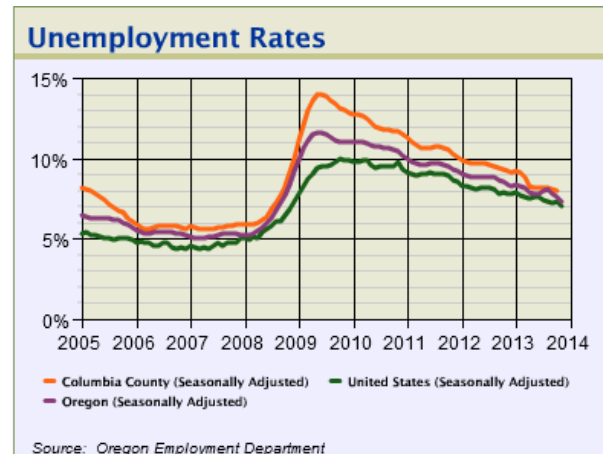
For financial reporting purposes, the County is a primary government under the provisions of Governmental Accounting Standards Board Statement No. 14, as amended by GASB 61. This report also includes all organizations and activities for which the elected officials exercise financial control as governing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

## LOCAL ECONOMIC CONDITION AND OUTLOOK

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

As is true in many parts of the State of Oregon, the impact of the recent recession and housing market crisis continues to dampen the local economy, employment levels and local public revenue.

Columbia County's unemployment rate continues to come down from its high during the recession that began in FY09. In October 2013 County residents faced an unemployment rate of 8.0%, higher than the national average by 0.7% for the same month but improving relative to last year at the same time at 9.3%. Compared to the other counties in Oregon our October 2013 unemployment rate is right in the middle of the range which varies from 5.7% to 12.6%.



The 2010 population of 48,620 represent an 11.62 percent increase since 1990.

## COUNTY FUNDING

While the County has recovered from the lows of this recent period, it is a “timber county” and, as such, the uncertainty with respect to Secure Rural School funding at the federal level has had a significant impact on the County General Fund and the service levels it is responsible for providing to its citizens. From 2000 to 2012, the General Fund's second largest source of unrestricted funds was the federal Secure Rural Schools (SRS) program. SRS was put into place by congress to offset the loss of federal revenues that since 1908 had come to counties from the US Forest Service out of proceeds from US Forest Service timber sales. In both fiscal year 2012-13 and 2011-12, Columbia County could not budget for these revenues. While Columbia County is not the most adversely affected timber county, the lack of a long term and equitable solution will continue to have a significant negative impact on County operations and its ability to make financial plans.

### Columbia County Secure Rural Schools Funding

	FY14*	FY13**	FY12**	FY11	FY10	FY09	FY08
Title I (unrestricted)	606,000	605,717	652,111	1,483,931	1,646,553	1,829,504	2,028,610
Title III (restricted)	49,900	49,883	53,703	122,206	135,599	150,665	239,853
Total SRS Act	655,900	655,600	705,815	1,606,137	1,782,152	1,980,169	2,268,463
Unrestricted General Fund***	6,125,530	6,698,444	7,114,895	9,393,854	9,522,145	10,538,431	11,333,689
Proportion Unrestricted Contribution	10.71%	9.79%	9.92%	15.80%	17.29%	17.36%	17.90%

\* FY14 SRS revenue is an estimate, subject to potential sequester, that occurred after the County budget appropriation process for the year.

\*\* FY13 and FY12 revenue was unbudgeted because one-year extensions were enacted after the budget appropriation process for the year.

\*\*\* Reflects unrestricted revenues which excludes departmental fees collected that cover cost of services as well as all restricted revenues.

Prior years data is slightly different than that presented in FY2009-10 financials in order to reflect consistent definition over time.



The largest source of restricted general fund revenues, payments by federal agencies to house prisoners in Columbia County's jail, is on a declining trend. Traditionally, the Sheriff's Office receives 25% of general fund unrestricted resources; since these dollars are becoming scarcer year over year, the revenue available for the county's public safety mission also declines. The Sheriff's department has been working to reduce costs to better match smaller revenue available, including several years of zero cost of living increases as furloughs is not an appropriate cost containment strategy for the Sheriff's Office. Despite these efforts the on-going sustainability of the county jail is in question. With the failure of a local measure to fund jail operations in November 2013, Community leaders have begun discussions on how – or even if – the county jail will remain open in FY15 or beyond.

Property tax, the largest source of unrestricted revenues, is typically a stable funding source for a government however Columbia County's government-wide picture includes the CCDA, the urban renewal district which conducts infrastructure development in Port Westward. Urban renewal districts are subject to annual swings in property tax receipts due to how tax increment revenue is calculated and the existence of tax payers with enterprise zone tax exemptions within them. This volatility can be seen over the years, when the CCDA experienced a decline in property tax revenue, offsetting the small increases in year over year property taxes for other districts on the government-wide Statement of Activities.

### Governmental Activities Revenue Comparison

	FY2012-13		FY2011-12		FY2010-11		FY2009-10		FY2008-09	
Charges for services	3,862,258	12.3%	5,617,127	11.3%	5,465,265	17.1%	5,386,042	18.3%	6,543,481	19.5%
Operating grants & contributions	12,885,441	41.1%	27,176,712	54.8%	11,159,429	34.9%	9,846,392	33.5%	8,619,550	25.7%
Capital grants & contributions	1,065,840	3.4%	2,805,314	5.7%	789,698	2.5%	1,637,139	5.6%	6,739,839	20.1%
Property taxes	6,934,383	22.1%	7,010,479	14.1%	7,295,383	22.8%	6,525,283	22.2%	6,665,185	19.9%
Franchise & public service taxes	432,489	1.4%	436,042	0.9%	402,868	1.3%	4,295,580	14.6%	3,355,667	10.0%
Mineral, royalties & timber	47,178	0.2%	81,378	0.2%	363,532	1.1%	203,337	0.7%	224,968	0.7%
Other intergovernmental	3,418,755	10.9%	3,497,531	7.0%	4,448,773	13.9%				
Interest	48,780	0.2%	44,223	0.1%	45,099	0.1%	69,805	0.2%	249,663	0.7%
Other	2,678,281	8.5%	2,956,004	6.0%	1,964,901	6.2%	1,406,812	4.8%	1,123,943	3.4%
<b>Total revenues</b>	<b>31,373,405</b>	<b>100%</b>	<b>49,624,810</b>	<b>100%</b>	<b>31,934,948</b>	<b>100%</b>	<b>29,370,390</b>	<b>100%</b>	<b>33,522,296</b>	<b>100%</b>

Because of the particularly tight financial margin that Columbia County is facing, and has faced for the last several years, management is quite focused on the ending fund balance. In five of the last eight years, including this report's focus year of FY13, more funds have been expended than came into the organization on a county-wide basis. As revenues have still not stabilized, it is not surprising that the ending fund balance declined in FY13.

Governmental Revenue and Expenditure		FY13	FY12	FY11	FY10	FY09	FY08	FY07	FY06
Revenue*		31,452,751	49,936,984	35,032,571	32,132,707	35,353,206	37,707,970	42,327,364	34,019,957
Expenditure		31,782,991	49,897,485	36,439,165	33,476,958	36,028,781	35,914,541	43,378,358	32,321,561
<b>Net Position</b>		<b>(330,240)</b>	<b>39,499</b>	<b>(1,406,594)</b>	<b>(1,344,251)</b>	<b>(675,575)</b>	<b>1,793,429</b>	<b>(1,050,994)</b>	<b>1,698,396</b>
Prior Period Adjustment				4,331	(164,639)				
Beginning Fund Balance		8,729,341	8,689,842	10,092,105	11,600,995	12,276,570	10,483,141	11,534,135	9,835,739
Ending Fund Balance		8,399,101	8,729,341	8,689,842	10,092,105	11,600,995	12,276,570	10,483,141	11,534,135

\* Includes net proceeds from Other Financing Sources

While differences in current net position can often be explained by grants timing (expenses are incurred in one fiscal year and the revenue comes in a different year), we know that drawing further downwards

on the ending fund balance is not a sustainable practice. Much of the work done to reign in this troubling trend was on the cost-cutting side with reducing staffing levels, significant furloughs in much of the employee base, deferred maintenance and strict spending regimes across the board. Any and all expenditure increases for program work were tied to dedicated revenue streams.

**PLANS FOR THE FUTURE**

The County will open a new Emergency Operations Center in FY14, largely funded by a grant from the Federal Emergency Management Administration. This new facility will allow for a more secure and specialized space to respond to natural disasters and coordinate efforts in the event of emergency situations.

The Sheriff, County Commissioners and other local officials and concerned community partners will work to stabilize the jail and public safety services provided by the County. This process will consider a range of options including the possibility of closing the jail.

General Fund and government-wide employment levels have been largely declining over the last several years. The total number of employees (as measured by full time equivalents “FTEs where two half time employees = 1 FTE) budgeted in FY14 for the General Fund is down by over 38 positions or 30% of the workforce since the recession began in the fall of 2008. County wide the workforce has contracted by a percentage consistent with the General Fund trend, totaling a loss of over 60 positions in the same period.

**Governmental Budgeted**

<b>Staffing by Fiscal Year</b>	<b>FY14</b>	<b>FY13</b>	<b>FY12</b>	<b>FY11</b>	<b>FY10</b>	<b>FY09</b>
General Fund	94.67	96.85	109.63	119.64	112.65	132.89
Road Fund	21	23	25.5	25.5	25.5	26.5
Community Corrections	13.3	13.58	13.78	14.57	14.77	19.09
Building Services	3.8	3.12	4.66	7.3	6.53	9.98
Waste Transfer Station	0.91	0.91	2.95	3.7	4.95	3.8
Other Funds	7.78	10.8	10.76	10.24	10.49	9.83
<b>Total FTEs</b>	<b>141.46</b>	<b>148.26</b>	<b>167.28</b>	<b>180.95</b>	<b>174.89</b>	<b>202.09</b>
<b>Change from prior year</b>	<b>-4.6%</b>	<b>-11.4%</b>	<b>-7.6%</b>	<b>3.5%</b>	<b>-13.5%</b>	
<b>Change from six years ago</b>	<b>-30.0%</b>					

FTE = "full time equivalent."

These staffing level trends, perhaps more than even the financials themselves, reflect the impact that flat or declining revenues over time compared with increasing costs, particularly in the area of staffing, mean in terms of the reduction in services and the County organization’s ability to meet all of its statutory obligations

Commissioners and county staff across the organization will continue to make the best possible plans given the uncertainty with general fund revenues, balancing available funds, community needs and the operational risks inherent in running a complex organization with a less than optimal staffing level.

## **MAJOR INITIATIVES**

The Road Department placed a chip seal on 38 miles of paved county roads in the 2012-13 fiscal year. Chip seals are placed on roads to "seal" the surface to eliminate water from saturating the roadbed which will increase the life of the road, and to improve the surface friction for better vehicle traction. A chip seal, because it is only one rock in depth, will not improve the smoothness of the road other than without water saturating the roadbed the chip seal will hopefully prevent the road from accelerated deterioration. A typical (single shot) chip seal costs about \$18,000 per mile.

The Transit Department moved into new offices in FY13 with capacity for vehicle maintenance services to be provided on site for Columbia County Rider, and potentially other county or public sector, vehicles.

## **RELEVANT FINANCIAL POLICIES**

The County has adopted financial and budget policies to support continuity of operations in the County's service delivery and to promote the efficient use of public funds. It is Columbia County's policy to end the fiscal year with at least two month's worth of operating expenses in hand. The County has also established reserve funds for technology and building projects as well as held funds to cover future staffing cost needs both in the Sheriff's office and for general fund employees at large. Reserves can be observed as part of cash and cash equivalents, as well as unrestricted or unassigned fund balance.

## **ACKNOWLEDGEMENTS**

The preparation of this CAFR would not have been possible without the dedicated services of the entire staff of the Finance and Taxation Department. We extend our sincere appreciation to all of the Financial Services staff who contributed to this significant effort and also acknowledge the cooperation and assistance of other County staff who contributed to the information required for a fair presentation of the County's financial information. The creation of this financial report and maintaining strong fiscal operations is a truly collaborative effort that begins at the transactional level, flowing through our internal controls processes up and across the entirety of the organization.

We also want to acknowledge the professional and technical assistance provided by the municipal audit team from Pauly Rogers and Co CP. Finally, appreciation is extended to the Board of County Commissioners for their interest and support in managing the financial operations of Columbia County.

Respectfully submitted,

*JK Cuellar-Smith*

Jennifer Cuellar-Smith

Treasurer and Director, Finance and Taxation Department

**COLUMBIA COUNTY, OREGON**

**Board of Commissioners**

<u>Name and Address</u>	<u>Term Expires</u>
Anthony Hyde, Chair	January 2017
Henry Heimuller	January 2015
Earl Fisher	January 2017

**Elected Officials**

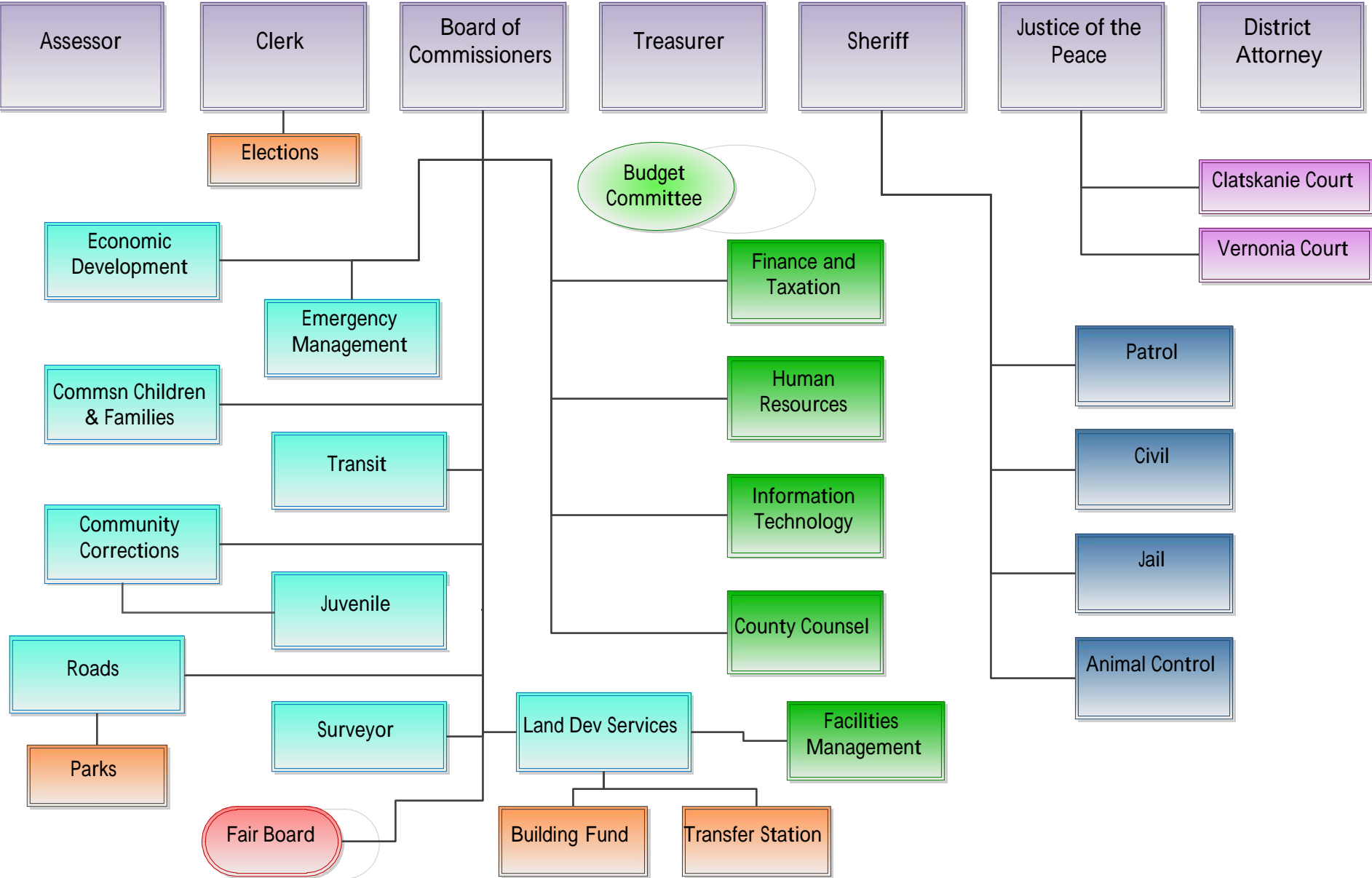
<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Sue Martin	County Assessor	January 2015
Betty Huser	County Clerk	January 2015
Steve Atchison	County District Attorney	January 2015
Jeff Dickerson	County Sheriff	January 2017
Jennifer Cuellar-Smith	County Treasurer	January 2017
Wally Thompson	Justice of the Peace	January 2017

Board Members receive mail at the County address listed below:

230 Strand Street, St. Helens, Oregon 97051



# Columbia County Residents Elect the Following County Officials:



COLUMBIA COUNTY, OREGON

FINANCIAL SECTION



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

December 30, 2013

## **INDEPENDENT AUDITORS' REPORT**

County Commissioners  
Columbia County  
St Helens, Oregon

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Columbia County, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

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

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

### **Auditor's Responsibility**

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and the aggregate remaining fund information of Columbia County, as of June 30, 2013, and the respective changes in financial position and budgetary comparisons for the General fund, Unmet Needs fund, CC Rider Transportation fund, and Road fund, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

The County adopted the provisions of GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, and GASB Statement No. 65, Items Previously Reported as Assets and Liabilities, for the year ended June 30, 2013. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

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

### *Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary, 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 expenditures is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements

The supplementary information, as listed in the table of contents and the schedule of expenditures of federal expenditures are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents and the schedule of federal expenditures, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



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

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

In accordance with *Government Auditing Standards*, we have also issued our reports dated December 30, 2013 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 these 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. These reports are an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 30, 2013, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



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

## **Columbia County, Oregon Management's Discussion and Analysis For the Year Ended June 30, 2013**

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, 2013 (FY13). We encourage readers to consider the information presented here in conjunction with the financial statements.

### **Financial Highlights**

- The assets of Columbia County exceeded its liabilities at the close of the most recent fiscal year by \$40,807,590 (*net assets*). Of this amount, \$2,243,073 (*unrestricted*) may be used to meet the government's ongoing obligations to citizens and creditors. The unrestricted balance represents an increase of \$116,000 relative last fiscal year (FY).
- The County's total net assets decreased overall by \$3,150,000; 69% of the overall net asset decline is due to depreciation of the County's capital assets and 11% is fewer assets required for pension prepayment. The balance represents fewer restricted net assets available to spend in future periods.
- As of the close of the current fiscal year, Columbia County's governmental funds reported combined ending fund balances of \$8,399,101, a decrease of four percent from last year (\$330,000). Funds were mixed in terms of declines and increases in ending balance. The most significant fund changes included decreases in Unmet Needs Fund of \$650,000 (expected with the wrap up of the flood recovery work) and Parks Fund of \$525,000 (spending down of prior year's timber harvest proceeds) and an increase in the Roads Fund of \$600,000 (expected positive results of fund stabilization plan).
- At the end of FY13, fund balance for the General Fund is \$4,533,094, an increase of 9% relative to last year. \$2.78 million of the fund balance is categorized as unassigned, up four percent from \$2.71 million in FY12. The total fund balance is equivalent to 34% of current FY13 expenses; last year's fund balance was 26% of expenses.
- Total bonded debt decreased by \$950,293 during the year, attributable to scheduled debt payments.

### **Overview of the Financial Statements**

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

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

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

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

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

The *Statement of activities* presents information showing how the County's net assets changed during the most recent fiscal year. All changes in net assets 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 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 Columbia County Development Agency (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 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 97051-0010.

**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 Budget Committee or Finance Director for specific purpose) and unassigned (unrestricted funds). This reporting structure

presumes that proprietary and special revenue funds' ending fund balances will never have unassigned balances as their assets are all restricted for the special purpose of the respective fund.

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

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

Columbia County maintains nineteen individual funds that combine to make up governmental activity. Information is presented separately in the governmental fund balance sheet and in the government fund statement of revenues, expenditures, and changes in fund balances for the general fund, three special revenue funds (Columbia County Rider Transportation, Unmet Needs Vernonia Flood Recovery and Road Funds), with the data from the other fifteen 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 elsewhere in this report.

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

**Proprietary fund** Since the opening of the 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.

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

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

**Required supplementary information** Columbia County adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been provided for each major fund to demonstrate compliance with this budget.

***Other supplementary information*** The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information for major funds.

### **Government-wide Financial Analysis**

***Net Position*** Generally, net position serves over time as a useful indicator of a government's financial position. The County's assets exceeded liabilities by \$40,807,590 at the close of the current fiscal year and \$43,960,079 at the close of the prior fiscal year. More than half of the decline is attributable to the depreciation of infrastructure assets without appropriate ability to renew this infrastructure, such as the road system, due to the lack of replacement funds. Restricted net position levels made up the balance of the decline.

The largest portion of Columbia County's net position (72 percent) reflects its investment in capital assets (e.g. infrastructure, land, buildings, machinery and equipment). Columbia County uses these capital assets to provide services to citizens. These assets are *not* available for future spending.

At the end of the current fiscal year, the County is able to report a positive, though declining net position balance for the government as a whole as well as a net asset position with a year over year increase for its business-type activities.

*Net Position* The table below details the government-wide balance sheet of assets, liabilities and net position:

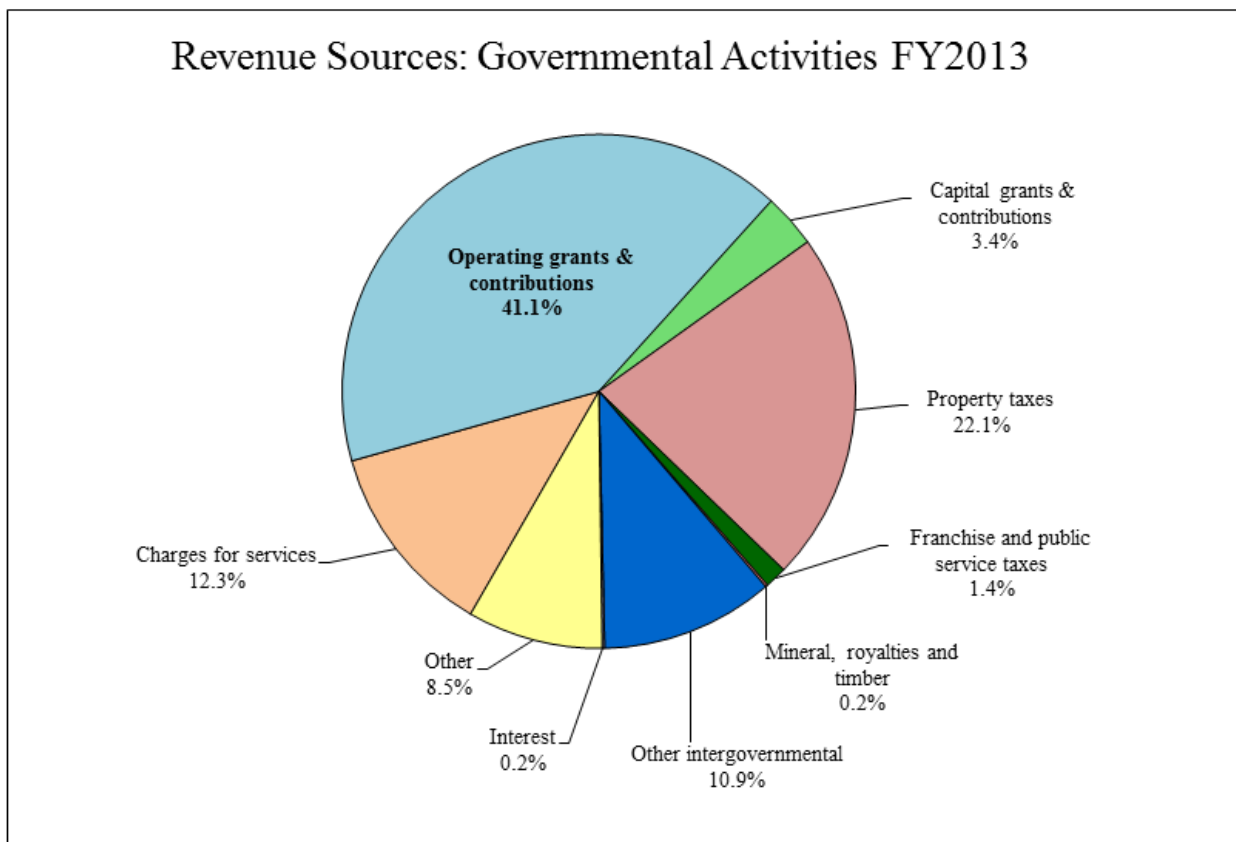
<b>Columbia County's Net Position</b>	Governmental	Governmental	Type	Type	<b>Total</b>	<b>Total</b>
	Activities	Activities	Activities	Activities		
	2013	2012	2013	2012	2013	2012
Current & Other Assets	10,529,069	10,509,393	563,494	377,898	11,092,563	10,887,291
Net Pension Asset & Bond Cost	4,862,060	5,202,218	-	-	4,862,060	5,202,218
Capital Assets	48,110,738	51,394,668	4,483,580	4,619,599	52,594,318	56,014,267
<b>Total Assets</b>	<b>63,501,867</b>	<b>67,106,279</b>	<b>5,047,074</b>	<b>4,997,497</b>	<b>68,548,941</b>	<b>72,103,776</b>
Current Liabilities	2,086,612	1,601,160	291,993	174,495	2,378,605	1,775,655
Long-term Outstanding Liabilities	21,705,040	22,575,182	3,657,706	3,792,861	25,362,746	26,368,043
<b>Total Liabilities</b>	<b>23,791,652</b>	<b>24,176,342</b>	<b>3,949,699</b>	<b>3,967,356</b>	<b>27,741,351</b>	<b>28,143,698</b>
Capital Asset Investment, Net of Related Debt	28,465,134	30,651,937	825,874	826,738	29,291,008	31,478,675
Restricted Net Position	9,273,509	10,354,152			9,273,509	10,354,152
Unrestricted Net Position	1,971,572	1,923,848	271,501	203,403	2,243,073	2,127,251
<b>Total Net Position</b>	<b>39,710,215</b>	<b>42,929,937</b>	<b>1,097,375</b>	<b>1,030,141</b>	<b>40,807,590</b>	<b>43,960,078</b>

*Statement of Activities* The table below details government-wide activities in the Revenue and Expense Statement perspective:

<b>Statement of Activities</b>	Governmental Activities 2013	Governmental Activities 2012	Business-Type Activities 2013	Business-Type Activities 2012	<b>Total 2013</b>	<b>Total 2012</b>	Total Change Incr/(Decr)	%age Change
<b>Revenue</b>								
Charges for Services	3,862,258	5,617,127	2,353,436	2,425,241	6,215,694	8,042,368	(1,826,674)	-22.71%
Operating Grants and Contributions	12,885,441	27,176,712			12,885,441	27,176,712	(14,291,271)	-52.59%
Capital Grants and Contributions	1,065,840	2,805,314			1,065,840	2,805,314	(1,739,474)	-62.01%
Property Taxes	6,934,383	7,010,479			6,934,383	7,010,479	(76,096)	-1.09%
Franchise and Public Service Taxes	432,489	436,042			432,489	436,042	(3,553)	-0.81%
Mineral, Royalties and Timber Rev	47,178	81,378			47,178	81,378	(34,200)	-42.03%
Other Intergovernmental	3,418,755	3,497,531			3,418,755	3,497,531	(78,776)	100.00%
Unrestricted Investment Earnings	48,780	44,223	1,397	69	50,177	44,292	5,885	13.29%
Other Revenue	2,589,670	2,973,706			2,589,670	2,973,706	(384,036)	-12.91%
Transfers	88,611	(17,702)	(88,611)	17,702	-	0	(0)	
<b>Total Revenues</b>	<b>31,373,405</b>	<b>49,624,810</b>	<b>2,266,222</b>	<b>2,443,012</b>	<b>33,639,628</b>	<b>52,067,822</b>	<b>(18,428,194)</b>	<b>-35.39%</b>
<b>Expenses</b>								
General Government	5,135,625	5,565,525			5,135,625	5,565,525	(429,900)	-7.72%
Roads and Bridges	6,771,510	7,931,837			6,771,510	7,931,837	(1,160,327)	-14.63%
Public Safety	9,777,279	10,605,700			9,777,279	10,605,700	(828,421)	-7.81%
Health and Welfare	7,639,119	22,577,240			7,639,119	22,577,240	(14,938,121)	-66.16%
Culture and Recreation	1,208,806	1,167,084			1,208,806	1,167,084	41,722	3.57%
Economic Development	3,231,451	2,943,900			3,231,451	2,943,900	287,551	9.77%
Interest on Long-term Debt	829,337	753,912			829,337	753,912	75,425	10.00%
Business-Type Activity			2,198,988	2,305,098	2,198,988	2,305,098	(106,110)	-4.60%
<b>Total Expenses</b>	<b>34,593,127</b>	<b>51,545,198</b>	<b>2,198,988</b>	<b>2,305,098</b>	<b>36,792,115</b>	<b>53,850,296</b>	<b>(17,058,181)</b>	<b>-31.68%</b>
<b>Change in Net Position</b>	<b>(3,219,722)</b>	<b>(1,920,388)</b>	<b>67,234</b>	<b>137,914</b>	<b>(3,152,487)</b>	<b>(1,782,474)</b>	<b>(1,370,013)</b>	<b>76.86%</b>
Net Position, Beginning of Period	42,929,937	44,850,325	1,030,141	892,227	43,960,078	45,742,552	(1,782,474)	-3.90%
<b>Net Position, End of Period</b>	<b>39,710,215</b>	<b>42,929,937</b>	<b>1,097,375</b>	<b>1,030,141</b>	<b>40,807,590</b>	<b>43,960,078</b>	<b>(3,152,487)</b>	<b>-7.17%</b>

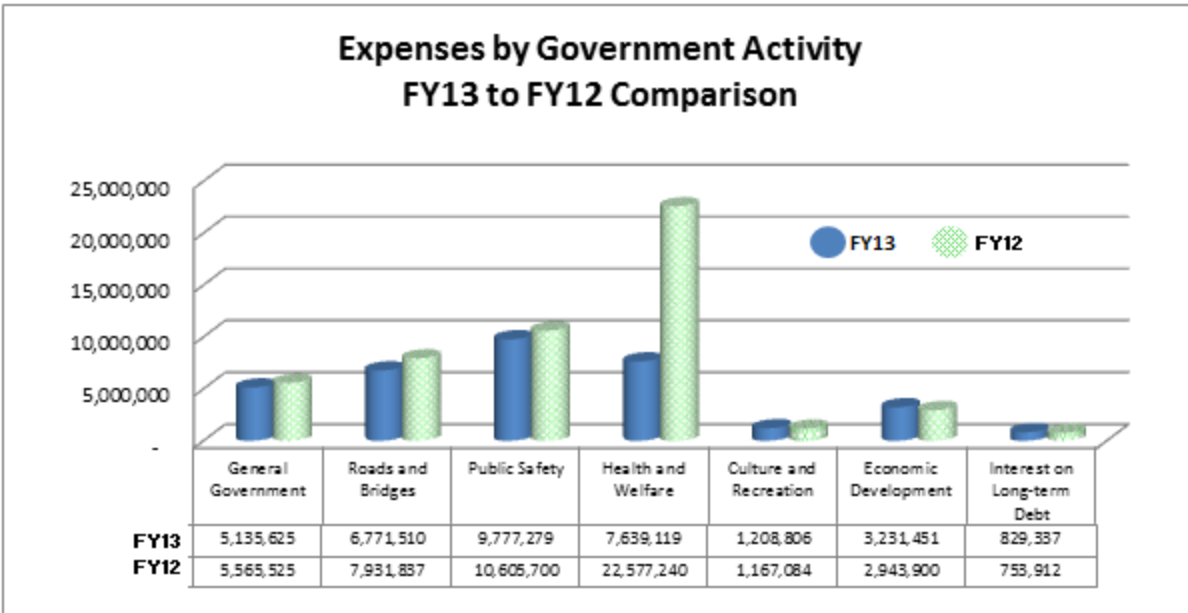
**FY13 Revenue** Relative last fiscal year, revenue decreased by 37%, or over \$18.25 million. This decrease is driven primarily by one-time revenues of \$18 million for flood recovery work that came in during FY12. When the data is controlled to remove flood recovery revenues from this and last FY's revenues (\$31.7 million in FY12 vs \$28.1 million in FY13), the county revenue decline is \$3.6 million. Drilling down further, over three-fourths of this decrease is due to other one-time revenues received in the previous fiscal year (such as \$1 million in federal grants for improvements to the courthouse, an \$800,000 federal earmark to the Transportation Fund and over \$1 million in timber harvest proceeds for the Parks Fund). As is always the case, large, non-recurring projects impact government wide revenue totals and can make year over year analysis of recurring revenue levels challenging.

The pie graph shows governmental activities by revenue source.



**FY13 Expenses** The chart below graphs the County's expenses by public services activities. Three – Cultural and Recreation, Economic Development, and Interest on Long-term Debt – experienced increases relative last year whereas the remaining four experienced declines in expenditure levels.





The significant decline in Health and Welfare is attributable to the previously mentioned flood recovery work that recognized the majority of revenue - and expenses - in FY12. Economic Development costs increased by \$285 thousand due to one-time spending in a federal grant program to increase ties with other local transportation systems in the region. These expenses more than offset declining Rider operational costs due to transit service cutbacks implemented to bring on-going revenues and expenses into a more sustainable balance.

The General Government category reflects declining expenditures of almost 8%. The primary drivers of the decrease is a reduction in force from FY12 to FY13 and one-time issues such as higher than normal bargaining legal fees in FY12 and lower than typical elections costs in FY13. These efforts to match current costs of government services to current revenues have been a difficult but necessary part of the County's financial reality, translating into fewer services available to residents.

The \$830,000 decline in Public Safety expenditures comes from a reduction in force in law enforcement personnel from FY12 to FY13, the end of a mental health services grant in FY12 and lower variable inmate costs (food, medical, water, etc.) due to limiting the number of beds available for prisoners in FY13. These measures were taken to reduce costs across the board in the public safety due to revenue streams that cannot keep pace with year over year inflation-driven and contractual requirement increases.

Over half of the 14.6% decline in Roads and Bridges expenditures is due to diminishing depreciation costs for the County's basic roads infrastructure. The balance comes from efforts to reduce annual budgets to keep them in line with available revenue including a reduction in force.

Interest costs increased this year due to planned amortization payouts; no new debt was incurred in FY13 relative FY12.

## **Business-type Activities**

In FY12 the Transfer Station broke a three-year trend of negative net revenues (approximately \$200,000 each year), continuing in FY13, to end the year in positive territory on a current year basis. This change was also largely due to significant cost-cutting measures started in FY12 to reduce staffing levels and curtail some solid waste programming provided in prior years.

While tonnage continued on its largely flat trend line this year, revenues were down 7% relative last year. Costs declined by 5% overall, resulting in a net position gain in FY13 of approximately half of the gain from FY12.

## **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 \$2,775,511, an amount which exceeds the two month operating expense policy for unrestricted ending fund balance based on FY13 actual Personnel plus Materials and Services expenditures. Meeting the County's ending fund balance mark was achieved through the continuing efforts to contain costs in the face of ongoing economic difficulties and revenue uncertainty in future years.

One of the measures taken to reduce General Fund costs was a furlough program for the year. For the second year in a row, twenty-six unpaid furlough days were agreed to by most county workers funded by General Fund dollars (up from four in FY11 and eight in FY10). Elected Officials and department managers took an equivalent salary cut. At the Sheriff's office, where the 24/7 nature of its operations make furloughs a counter productive cost cutting tool, layoffs were implemented during the course of the year and employees agreed to forego any cost of living increase.

A supplemental budget was required during FY13 to appropriate funds from unexpected grants and as contingency transfers. One of the unexpected inflows was the one-year extension of Secure Rural School payments, \$100,000 of the funds were used to reduce the FY13 budgeted furlough level by five days with the \$500,000 balance was assigned by the Commissioners to be used for future payroll costs.

## **Capital Asset and Debt Administration**

***Capital Assets*** Columbia County's investment in capital assets for its governmental activities as of June 30, 2013, amounts to \$52,594,316 (net of accumulated depreciation). This investment in capital assets includes land, buildings, infrastructure, machinery and equipment.

Net capital assets declined by 6% for the County during the year. Additions were made in the amount of 1% of the FY13 asset total. Among the additions and improvements to County infrastructure are the following:

- Additions to the Marine Patrol and Transit fleets
- Initial work on the Emergency Operations Center building project
- Improvements to the CZ recreational trail

<b>Columbia County Capital Assets</b> (Net of Depreciation)	Governmental Activities 2013	Governmental Activities 2012	Business- Type 2013	Business- Type 2012	Total 2013	Total 2012
Land and land improvements	6,189,899	6,189,899	637,483	637,483	6,827,382	6,827,382
Construction in progress	9,599,357	9,476,158			9,599,357	9,476,158
Buildings	15,288,405	15,724,641	3,829,697	3,952,232	19,118,102	19,676,873
Infrastructure	15,669,819	18,421,903			15,669,819	18,421,903
Furniture and equipment	1,363,256	1,582,067	16,400	29,884	1,379,656	1,611,951
	<u>48,110,736</u>	<u>51,394,668</u>	<u>4,483,580</u>	<u>4,619,599</u>	<u>52,594,316</u>	<u>56,014,267</u>

**Long-term debt** At the end of the current fiscal year, Columbia County had total long-term debt outstanding of \$25,362,747 while in the prior year the balance was \$26,368,042, a decline of 3.8%.

#### **Columbia County's Outstanding Debt**

	<b>FY2013</b>	<b>FY2012</b>	<b>Total Change</b>	<b>%age change</b>
General Obligation Bonds Refunded 2006, Prem & def charges	5,005,000	5,885,000	(880,000)	-15.0%
Limited Tax Bond - PERS UAL Bond	7,625,883	7,758,798	(132,915)	-1.7%
Road Improvement Bond - Rainier	264,839	282,430	(17,591)	-6.2%
Long Term Notes-OECDD-business type activity	3,657,705	3,792,861	(135,156)	-3.6%
Note-City of St Helens, Transitional Housing	73,796	78,165	(4,369)	-5.6%
Note - Energy Efficiency Courthouse	590,768	653,019	(62,251)	-9.5%
Compensated Absences	1,410,715	1,262,911	147,804	11.7%
Net OPEB obligation	648,723	569,540	79,183	13.9%
Port Westward SPWF Loan	6,085,318	6,085,318	-	0.0%
<b>Total</b>	<b><u>25,362,747</u></b>	<b><u>26,368,042</u></b>	<b><u>(1,005,295)</u></b>	<b><u>-3.8%</u></b>

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

Columbia County continued to confront the budget difficulties and economic softness found in FY13. Bright spots for the county organization include the commitment of County Elected Officials and staff to make the very best use of the scarce resources available as well as the trend of declining unemployment levels in the County over all.

**Budget Information** Concerns about declining revenues and increased costs remain in FY14 and beyond. Near term, property tax projections remain flat as do many fee-based county revenues and inter-governmental sources from the State of Oregon. At the time of the FY14 budget, no replacement funding for Secure Rural Schools (SRS) could be counted on and the

County opted to continue its 10% furlough level in order to balance its budget for a third year. Since then, a one-year extension was approved at the federal level though the disbursement has yet to take place and, in the context of little movement in Washington DC in terms of securing a long-term solution to lost timber revenues for many Oregon counties, the Commissioners have yet to make a decision whether to use all or part of these funds in FY14 or hold them for the future.

Looking beyond the FY14 budget year, staff costs are growing with retirement as a significant personnel cost driver. While the state legislature has made some changes to the public employee retirement system which served to reduce the impact of the biennium's rate increase in the FY14 budget year, the courts will make a final decision on whether those changes may stay in place. While the County was able to budget a flat cost for health insurance costs in FY14 with a combination of a positive experience factor and making plan design changes with regard to higher deductibles and co-pays, health insurance costs for the future can be expected to increase at a minimum of the pace of inflation. In addition, ending the 10% furlough will mean a one-year jump in staff costs well beyond inflation.

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

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

**COLUMBIA COUNTY, OREGON****STATEMENT OF NET POSITION**

June 30, 2013

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 7,952,352	\$ 295,936	\$ 8,248,288
Receivables:			
Accounts receivable	93,484	266,141	359,625
Property taxes receivable	714,190	-	714,190
Due from other governments	1,437,230	-	1,437,230
Prepays	234,036	1,417	235,453
Inventories	97,777	-	97,777
Total current assets	<u>10,529,069</u>	<u>563,494</u>	<u>11,092,563</u>
Noncurrent assets:			
Net pension asset	4,862,060	-	4,862,060
Capital Assets:			
Nondepreciable	15,789,257	-	15,789,257
Depreciable, net	<u>32,321,481</u>	<u>4,483,580</u>	<u>36,805,061</u>
Total noncurrent assets	<u>52,972,798</u>	<u>4,483,580</u>	<u>57,456,378</u>
Total Assets	<u>63,501,867</u>	<u>5,047,074</u>	<u>68,548,941</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable and payroll liabilities	1,347,659	185,950	1,533,609
Interest payable	670,833	106,043	776,876
Deposits	68,120	-	68,120
Total current liabilities	<u>2,086,612</u>	<u>291,993</u>	<u>2,378,605</u>
Noncurrent liabilities:			
Accrued Compensated Absences	1,410,713	-	1,410,713
Net OPEB obligation	648,723	-	648,723
Current portion of long-term obligations	1,490,172	141,872	1,632,044
Noncurrent portion of long-term obligations	<u>18,155,432</u>	<u>3,515,834</u>	<u>21,671,266</u>
Total noncurrent liabilities	<u>21,705,040</u>	<u>3,657,706</u>	<u>25,362,746</u>
Total Liabilities	<u>23,791,652</u>	<u>3,949,699</u>	<u>27,741,351</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	28,465,134	825,874	29,291,008
Restricted for Prepaid Pension	4,862,060	-	4,862,060
Restricted for Debt Service	71,813	-	71,813
Restricted for System Development	606,812	-	606,812
Restricted for Other Purposes	3,732,824	-	3,732,824
Unrestricted	<u>1,971,572</u>	<u>271,501</u>	<u>2,243,073</u>
Total Net Position	<u>\$ 39,710,215</u>	<u>\$ 1,097,375</u>	<u>\$ 40,807,590</u>

The accompanying notes are an integral part of this statement.

**COLUMBIA COUNTY, OREGON**

**STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2013**

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Functions/Programs</b>				
<b>Governmental Activities</b>				
General government	\$ 5,135,625	94,025	1,020,356	-
Roads and bridges	6,771,510	322,653	160,477	725,075
Public safety	9,777,279	2,549,526	1,959,318	10,777
Health and welfare	7,639,119	-	6,745,213	-
Culture and recreation	1,208,806	483,421	67,477	32,050
Economic development	3,231,451	412,633	2,932,601	297,938
Interest on long-term debt	829,337	-	-	-
<b>Total governmental activities</b>	<b>34,593,127</b>	<b>3,862,258</b>	<b>12,885,441</b>	<b>1,065,840</b>
<b>Business-Type Activities</b>				
Transfer station	2,198,988	2,353,436	-	-
<b>Total Business-Type Activities</b>	<b>2,198,988</b>	<b>2,353,436</b>	<b>-</b>	<b>-</b>
<b>Total Primary Government</b>	<b>\$ 36,792,115</b>	<b>\$ 6,215,694</b>	<b>\$ 12,885,441</b>	<b>\$ 1,065,840</b>

**General Revenues**

Property taxes  
Public Service  
Intergovernmental  
Licenses and Permits  
Fines and Forfeitures  
Franchise fees  
Mineral royalties and timber  
Interest and investment earnings  
Miscellaneous income

**Total General Revenues**

Transfers

**Change in Net Position**

**Net Position - beginning of year**

**Net Position - end of year**

The accompanying notes are an integral part of this statement.

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

Governmental Activities	Business-Type Activities	Total
\$ (4,021,244)	\$ -	\$ (4,021,244)
(5,563,305)	-	(5,563,305)
(5,257,658)	-	(5,257,658)
(893,906)	-	(893,906)
(625,858)	-	(625,858)
411,721	-	411,721
(829,337)	-	(829,337)
<u>(16,779,588)</u>	<u>-</u>	<u>(16,779,588)</u>
-	154,448	154,448
-	154,448	154,448
<u>(16,779,588)</u>	<u>154,448</u>	<u>(16,625,140)</u>
6,934,383	-	6,934,383
366,189	-	366,189
3,418,755	-	3,418,755
914,044	-	914,044
1,262,629	-	1,262,629
66,300	-	66,300
47,178	-	47,178
48,780	1,397	50,177
412,997	-	412,997
<u>13,471,255</u>	<u>1,397</u>	<u>13,472,652</u>
88,611	(88,611)	-
(3,219,722)	67,234	(3,152,488)
<u>42,929,937</u>	<u>1,030,141</u>	<u>43,960,078</u>
<u>\$ 39,710,215</u>	<u>\$ 1,097,375</u>	<u>\$ 40,807,590</u>

The accompanying notes are an integral part of this statement.

**COLUMBIA COUNTY, OREGON**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2013**

	GENERAL FUND	CC RIDER TRANSPORATION FUND	UN MET NEEDS FUND	ROAD FUND	OTHER GOVERNMENTAL	TOTAL
<b>ASSETS:</b>						
Cash and cash equivalents	\$ 4,487,517	\$ -	\$ -	\$ 766,779	\$ 2,698,056	\$ 7,952,352
Receivables						
Accounts receivable	76,198	5,785	-	2,976	8,525	93,484
Property taxes receivable	561,498	-	-	-	152,692	714,190
Due from other governments	325,402	629,893	51,744	284,300	145,891	1,437,230
Due From other Funds	129,967	-	-	-	-	129,967
Prepays	162,915	482	-	31,856	38,783	234,036
Inventories	-	-	-	97,777	-	97,777
<b>Total assets</b>	<b>\$ 5,743,497</b>	<b>\$ 636,160</b>	<b>\$ 51,744</b>	<b>\$ 1,183,688</b>	<b>\$ 3,043,947</b>	<b>\$ 10,659,036</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES:</b>						
Liabilities:						
Accounts payable	\$ 507,254	\$ 398,762	\$ 1,229	\$ 26,475	\$ 243,012	\$ 1,176,732
Due to Other Funds		94,904	35,063	-	-	129,967
Other liabilities	129,981	-	-	-	40,946	170,927
Deposits and bail	11,670	-	-	-	56,450	68,120
<b>Total liabilities</b>	<b>648,905</b>	<b>493,666</b>	<b>36,292</b>	<b>26,475</b>	<b>340,408</b>	<b>1,545,746</b>
Deferred Inflows of Resources:						
Unavailable revenue - property taxes	561,498	-	-	-	152,692	714,190
<b>Total Deferred Inflows of Resources</b>	<b>561,498</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>152,692</b>	<b>714,190</b>
Fund balances:						
Nonspendable	162,915	482	-	129,633	38,783	331,813
Restricted	642,528	142,012	15,452	1,027,580	2,512,064	4,339,636
Committed	452,140	-	-	-	-	452,140
Assigned	500,000	-	-	-	-	500,000
Unassigned	2,775,511	-	-	-	-	2,775,511
<b>Total fund balances</b>	<b>4,533,094</b>	<b>142,494</b>	<b>15,452</b>	<b>1,157,213</b>	<b>2,550,847</b>	<b>8,399,101</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 5,743,497</b>	<b>\$ 636,160</b>	<b>\$ 51,744</b>	<b>\$ 1,183,688</b>	<b>\$ 3,043,947</b>	<b>\$ 10,659,036</b>

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, 2013**

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

Fund Balances-Governmental Funds	\$	8,399,101
<p>The cost of capital assets (land, buildings, improvements, machinery and equipment, infrastructure, and construction in progress) is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the County as a whole.</p>		
Governmental Capital Assets	\$	284,305,506
Less Accumulated Depreciation		<u>(236,194,768)</u>
		48,110,738
<p>Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position.</p>		
Accrued Compensated Absences	\$	(1,410,714)
Interest Payable		(670,833)
Bonds Payable		(12,630,883)
Notes Payable		<u>(7,014,721)</u>
		(21,727,151)
The net OPEB obligation is not reported as a liability in the governmental funds.		(648,723)
Deferred Revenue represents amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds.		714,190
The unamortized portion of prepaid pension cost, bond premiums and bond issuance costs is not available to pay for current period expenditures, and therefore is not reported in the governmental funds.		
Prepaid Pension Asset		<u>4,862,060</u>
Total Net Position	\$	<u><u>39,710,215</u></u>

The accompanying notes are an integral part of this statement.

**COLUMBIA COUNTY, OREGON**

**STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2013**

	GENERAL FUND	CC RIDER TRANSPORTATION FUND	UNMET NEEDS FUND	ROAD FUND	OTHER GOVERNMENTAL	TOTAL
<b>REVENUES</b>						
Property Tax Revenue	\$ 5,618,740	\$ -	\$ -	\$ -	\$ 1,394,989	\$ 7,013,729
Public Service	366,189	-	-	-	-	366,189
Intergovernmental	2,213,877	2,957,076	3,228,400	743,943	4,934,986	14,078,282
Licenses and Permits	830,805	-	-	83,239	-	914,044
Charges for services	2,453,192	409,210	-	-	-	2,862,402
Fines, fees and forfeitures	521,127	-	-	415,531	1,325,827	2,262,485
Franchise fees	66,300	-	-	-	-	66,300
Interest on Investments	25,830	-	2	2,250	20,698	48,780
Mineral Royalties & Timber Revenue	47,178	-	-	-	-	47,178
Payments in lieu of taxes	26,397	-	-	-	-	26,397
State revenue	-	-	-	3,291,754	-	3,291,754
Miscellaneous	136,915	61,966	43,386	48,732	94,872	385,871
<b>Total revenues</b>	<b>12,306,550</b>	<b>3,428,252</b>	<b>3,271,788</b>	<b>4,585,449</b>	<b>7,771,372</b>	<b>31,363,411</b>
<b>EXPENDITURES</b>						
Current:						
General government	4,393,527	-	-	-	455,096	4,848,623
Roads and bridges	-	-	-	3,864,936	-	3,864,936
Public safety	7,661,474	-	-	-	1,317,842	8,979,316
Health and welfare	159,834	-	3,915,611	-	3,390,896	7,466,341
Culture and recreation	-	-	-	-	1,044,367	1,044,367
Economic development	176,599	2,772,992	-	-	6,307	2,955,898
Capital outlay	222,029	352,962	-	11,180	167,063	753,234
Debt service	747,007	-	-	-	1,123,268	1,870,275
<b>Total expenditures</b>	<b>13,360,471</b>	<b>3,125,954</b>	<b>3,915,611</b>	<b>3,876,116</b>	<b>7,504,839</b>	<b>31,782,991</b>
Excess of Revenues Over (Under) Expenditures	(1,053,921)	302,298	(643,823)	709,333	266,533	(419,580)
<b>Other Financing Sources, (Uses)</b>						
Sale of Assets	730	-	-	-	-	730
Transfer In from Business-Type Fund	95,712	-	-	-	-	95,712
Transfer Out to Business-Type Fund	(7,101)	-	-	-	-	(7,101)
Transfers In	3,459,876	30,000	-	163,738	53,293	3,706,907
Transfers Out	(2,118,984)	(190,177)	(9,535)	(280,178)	(1,108,033)	(3,706,907)
<b>Total Other Financing Sources, (Uses)</b>	<b>1,430,233</b>	<b>(160,177)</b>	<b>(9,535)</b>	<b>(116,440)</b>	<b>(1,054,740)</b>	<b>89,341</b>
<b>Net Change in Fund Balance</b>	<b>376,312</b>	<b>142,121</b>	<b>(653,358)</b>	<b>592,893</b>	<b>(788,207)</b>	<b>(330,239)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>4,156,782</b>	<b>373</b>	<b>668,810</b>	<b>564,320</b>	<b>3,339,054</b>	<b>8,729,339</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 4,533,094</b>	<b>\$ 142,494</b>	<b>\$ 15,452</b>	<b>\$ 1,157,213</b>	<b>\$ 2,550,847</b>	<b>\$ 8,399,101</b>

The accompanying notes are an integral part of this statement.

**COLUMBIA COUNTY, OREGON**

**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS - TO  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2013**

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

Excess of Revenues over Expenditures	\$	(330,239)
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.</p>		
Capital Asset additions	\$	645,600
Less current year depreciation		<u>(3,929,531)</u>
		(3,283,931)
<p>In the Statement of Activities, the contributions to the Post Retirement Health Benefits Program in excess of the actuarially determined contribution amount increased the net OPEB obligation. In the governmental funds, the entire contribution is recognized as an expenditure. This is the amount by which the net OPEB obligation is increased.</p>		
		(79,183)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.</p>		
Change in deferred revenue		(79,347)
<p>Repayment of long-term debt is an expenditure in the governmental funds, however repayment reduces long-term liabilities in the statement of net position.</p>		
Change in Accrued Compensated Absences	\$	(147,802)
Change in Interest Payable		(56,187)
Change in Bonds Payable		1,012,915
Change in Notes Payable		<u>84,210</u>
		893,136
<p>Payment for PERS UAL is recorded as an other financing use in the Governmental funds. The Government-wide statements record the prepaid pension asset.</p>		
		(340,158)
Change in Net Position	<u>\$</u>	<u>(3,219,722)</u>

The accompanying notes are an integral part of this statement.

**COLUMBIA COUNTY, OREGON**

**STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
June 30, 2013**

**BUSINESS-TYPE  
ACTIVITIES  
ENTERPRISE FUNDS**

**TRANSFER STATION  
FUND**

**ASSETS**

Cash and cash equivalents	\$	295,936
Accounts receivable, net		266,141
Prepays		1,417
Total current assets		563,494
Capital assets, net		4,483,580
Total assets	\$	5,047,074

**LIABILITIES**

Accounts payable	\$	185,950
Interest payable		106,043
Current portion of long-term obligations		141,872
Total current liabilities		433,865
Non current portion of long term liabilities		3,515,834
Total liabilities		3,949,699

**Net Position**

Invested in Capital Assets, net of related debt		825,874
Unrestricted		271,501
Total net position		1,097,375
Total liabilities and net position	\$	5,047,074

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2013**

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	<u>BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS</u>
	<u>TRANSFER STATION FUND</u>
<b>OPERATING REVENUES</b>	
Tipping fees	\$ 2,338,064
Miscellaneous	15,372
Total operating revenues	<u>2,353,436</u>
<b>OPERATING EXPENSES</b>	
Payroll cost	92,424
Operating expenses	1,785,959
Depreciation	136,019
Total operating expenses	<u>2,014,402</u>
Income, (Loss) From Operations	339,034
<b>NON-OPERATING REVENUES (EXPENSES)</b>	
Interest income	1,397
Transfers Out	(95,712)
Transfers In	7,101
Interest expense	(184,586)
Total non-operating Revenues	<u>(271,800)</u>
Change in Net Position	67,234
Beginning Net Position	<u>1,030,141</u>
Ending Net Position	<u>\$ 1,097,375</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, 2013**

	BUSINESS-TYPE ACTIVITIES- ENTERPRISE FUNDS
	TRANSFER STATION FUND
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from customers	\$ 2,416,352
Cash paid to suppliers and others	(1,663,535)
Cash paid to employees and others for salaries and benefits	(92,424)
	<hr/>
Net cash provided (used) by operating activities	660,393
	<hr/>
<b>CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Intergovernmental	(88,611)
	<hr/>
Net Cash Provided (Used) by Noncapital and Related Financing Activities	(88,611)
	<hr/>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Purchase of capital assets	-
Loan payments	(135,156)
Interest expense	(188,503)
	<hr/>
Net cash provided (used) by capital and related financing activities	(323,659)
	<hr/>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest received	1,397
	<hr/>
Net cash provided by investing activities	1,397
	<hr/>
Net change in cash and cash equivalents	249,520
	<hr/>
<b>CASH AND CASH EQUIVALENTS - BEGINNING</b>	46,416
	<hr/>
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	\$ 295,936
	<hr/> <hr/>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (loss)	\$ 339,034
Adjustments to Reconcile Operating Income (loss) to net	
Depreciation/Amortization	136,019
(Increase), Decrease in Accounts Receivable	62,915
Increase, (Decrease) in Accounts Payable/Accrued Liabilities	121,416
(Increase), Decrease in Prepaid Expenses	1,009
	<hr/>
Net cash provided (used) by operating activities	\$ 660,393
	<hr/> <hr/>

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, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES</b>				
Property Tax Revenue	\$ 5,478,496	\$ 5,478,496	\$ 5,618,740	\$ 140,244
Public Service	326,000	326,000	366,189	40,189
Grants	991,779	2,173,880	2,167,965	(5,915)
Licenses and Permits	843,550	843,550	830,805	(12,745)
Charges for services	2,547,595	2,547,595	2,453,192	(94,403)
Fines and fees	442,010	462,010	521,127	59,117
Franchise fees	75,000	75,000	66,300	(8,700)
Interest on Investments	19,850	19,850	25,830	5,980
Mineral Royalties & Timber Revenue	232,000	232,000	47,178	(184,822)
Payments in lieu of taxes	-	-	26,397	26,397
Administrative Allocation & PERS Bond Reimbursement	-	-	-	-
Intergovernmental payments	40,000	40,000	45,912	5,912
Miscellaneous	36,599	36,599	136,915	100,316
	<u>11,032,879</u>	<u>12,234,980</u>	<u>12,306,550</u>	<u>71,570</u>
<b>EXPENDITURES</b>				
General government	4,839,267	5,247,421	4,393,527	853,894
Public safety	7,400,318	7,946,318	7,661,474	284,844
Health and welfare	167,807	167,807	159,834	7,973
Economic development	272,994	272,994	176,599	96,395
Reserve Additions	-	-	-	-
Capital Outlay	695,395	1,020,395	222,029	798,366
Debt Service	742,561	742,561	747,007	(4,446)
Contingency	684,000	644,000	-	644,000
Total Expenditures	<u>14,802,342</u>	<u>16,041,496</u>	<u>13,360,471</u>	<u>2,681,025</u>
Excess of Revenues Over (Under) Expenditures	(3,769,463)	(3,806,516)	(1,053,921)	2,752,595
<b>Other Financing Sources (Uses)</b>				
Sale of assets	-	-	730	730
Transfers In	3,570,261	3,570,261	3,452,775	(117,486)
Transfers Out	(1,624,010)	(1,624,010) (1)	(2,023,272)	(399,262)
Total Other Financing Sources (Uses)	<u>1,946,251</u>	<u>1,946,251</u>	<u>1,430,233</u>	<u>(516,018)</u>
Net Change in Fund Balance	(1,823,212)	(1,860,265)	376,312	2,236,577
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>3,625,116</u>	<u>3,625,116</u>	<u>4,156,782</u>	<u>531,666</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 1,801,904</u>	<u>\$ 1,764,851</u>	<u>\$ 4,533,094</u>	<u>\$ 2,768,243</u>

(1) Appropriation Level - Shown on page 78.

The accompanying notes are an integral part of this statement.

**COLUMBIA COUNTY, OREGON**

**UNMET NEEDS FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2013**

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Interest on investments	\$ -	\$ -	\$ 2	\$ 2
FEMA & CDBG Grants	2,532,000	2,532,000	3,228,400	696,400
Intergovernmental	-	-	-	-
Contributions	5,700	5,700	43,386	37,686
	<u>2,537,700</u>	<u>2,537,700</u>	<u>3,271,788</u>	<u>734,088</u>
Total revenue				
<b>EXPENDITURES</b>				
Materials and Services	3,613,609	3,613,609 (1)	3,915,611	(302,002)
Contingencies	-	- (1)	-	-
	<u>3,613,609</u>	<u>3,613,609</u>	<u>3,915,611</u>	<u>(302,002)</u>
Total expenditures				
Excess of Revenues				
Over (Under) Expenditures	(1,075,909)	(1,075,909)	(643,823)	432,086
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	-	(9,535)	(9,535)
	<u>-</u>	<u>-</u>	<u>(9,535)</u>	<u>(9,535)</u>
Total other financing sources (uses)				
Net Change in Fund Balance	(1,075,909)	(1,075,909)	(653,358)	422,551
<b>FUND BALANCE - BEGINNING</b>	<u>1,075,909</u>	<u>1,075,909</u>	<u>668,810</u>	<u>(407,099)</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,452</u>	<u>\$ 15,452</u>

(1) Appropriation Level

The accompanying notes are an integral part of this statement.



**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, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Interest on investments	\$ (2,500)	\$ (2,500)	\$ -	\$ 2,500
Contributions	89,100	89,100	83,111	(5,989)
Grants	5,484,043	5,484,043	2,873,965	(2,610,078)
Charges for Services	14,000	14,000	102,050	88,050
Fare Revenue	360,000	360,000	307,160	(52,840)
Miscellaneous	73,000	73,000	61,966	(11,034)
<b>Total revenue</b>	<b>6,017,643</b>	<b>6,017,643</b>	<b>3,428,252</b>	<b>(2,589,391)</b>
<b>EXPENDITURES</b>				
Personal services	239,734	239,734 (1)	159,963	79,771
Materials and Services	3,896,669	3,896,669 (1)	2,613,029	1,283,640
Capital outlay	1,714,799	1,714,799 (1)	352,962	1,361,837
Contingency	361,080	247,080 (1)	-	247,080
<b>Total expenditures</b>	<b>6,212,282</b>	<b>6,098,282</b>	<b>3,125,954</b>	<b>2,972,328</b>
Excess of Revenues Over (Under) Expenditures	(194,639)	(80,639)	302,298	382,937
<b>Other Financing Sources (Uses)</b>				
Sale of asset	-	-	-	-
Transfers Out	(71,716)	(185,716)	(190,177)	(4,461)
Transfers In	30,000	30,000	30,000	-
<b>Total other financing sources (uses)</b>	<b>(41,716)</b>	<b>(155,716)</b>	<b>(160,177)</b>	<b>(4,461)</b>
<b>Net Change in Fund Balance</b>	<b>(236,355)</b>	<b>(236,355)</b>	<b>142,121</b>	<b>378,476</b>
<b>FUND BALANCE - BEGINNING</b>	<b>236,355</b>	<b>236,355</b>	<b>373</b>	<b>(235,982)</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 142,494</b>	<b>\$ 142,494</b>

(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, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES</b>				
Grants	\$ 762,700	\$ 762,700	\$ 743,943	\$ (18,757)
State revenue sharing	3,460,000	3,460,000	3,291,754	(168,246)
Interest on investments	1,200	1,200	2,250	1,050
Licenses and permits	65,000	65,000	83,239	18,239
Fines and fees	442,510	442,510	415,531	(26,979)
Sale of materials	-	-	1,084	1,084
Miscellaneous	20,000	20,000	47,648	27,648
Total revenue	<u>4,751,410</u>	<u>4,751,410</u>	<u>4,585,449</u>	<u>(165,961)</u>
<b>EXPENDITURES</b>				
Personal services	2,182,986	2,182,986 (1)	2,044,010	138,976
Materials and services	2,027,300	2,025,300 (1)	1,820,926	204,374
Capital outlay	10,000	12,000 (1)	11,180	820
Contingency	965,920	965,920 (1)	-	965,920
Total expenditures	<u>5,186,206</u>	<u>5,186,206</u>	<u>3,876,116</u>	<u>1,310,090</u>
Excess of Revenues Over (Under) Expenditures	(434,796)	(434,796)	709,333	1,144,129
<b>Other Financing Sources (Uses)</b>				
Transfers out	(192,869)	(192,869)	(280,178)	(87,309)
Transfers in	130,000	130,000	163,738	33,738
Total Other Financing Sources (Uses)	<u>(62,869)</u>	<u>(62,869)</u>	<u>(116,440)</u>	<u>(53,571)</u>
Net Change in Fund Balance	(497,665)	(497,665)	592,893	1,090,558
<b>FUND BALANCE - BEGINNING</b>	<u>497,665</u>	<u>497,665</u>	<u>564,320</u>	<u>66,655</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,157,213</u>	<u>\$ 1,157,213</u>

(1) Appropriation Level

The accompanying notes are an integral part of this statement.

**COLUMBIA COUNTY, OREGON**  
**FIDUCIARY FUNDS**  
**STATEMENT OF NET POSITION**  
**June 30, 2013**

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	<u>AGENCY FUNDS</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 904,944
Property tax receivable	5,039,724
Other assets	<u>504</u>
Total assets	<u>\$ 5,945,172</u>
<b>LIABILITIES</b>	
Due to other governments	<u>\$ 5,945,172</u>
Total liabilities	<u>\$ 5,945,172</u>

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

A. Description of Reporting Entity

The County was incorporated in 1854 under the name of “Columbia County.” County voters elect the Management, composed of a three-member Board of Commissioners. Other elected officials providing services for the County include Sheriff, Clerk, Assessor, Treasurer, Surveyor, 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 Fund - The Agency was formed to plan, direct, and manage the Port Westward Urban Renewal Agency. The County Board has been appointed governing body of the Agency.

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

B. Government-Wide and Fund Financial Statements

Government-Wide Statements

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

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

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

Fund Financial Statements

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

**GOVERNMENTAL FUNDS**

General Fund

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

Special Revenue Funds

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

*County Unmet Needs Fund*

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

*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.

*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) and Columbia County general fund are the major sources of revenue. These monies are to be used for the construction and expansion, operations and maintenance, repair and preservation of County roads, streets and bridges.

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

Additionally, there are the following non-major funds:

Special Revenue Funds

*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.

*Fair Board Fund*

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

*Children and Youth Services Fund*

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

*Corner Preservation Fund*

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

*Inmate Benefits Expense Fund*

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

*Courthouse Security Fund*

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

*Community Corrections Fund*

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

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

*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.

*Footpath and Bicycle Trail Fund*

This fund was established to provide for the operations and capital improvement needs of the County's bike paths. Revenue and other financing sources consist primarily of one percent of the County's state gasoline tax.

*County Park Fund*

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

*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.

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

*Meadowview Service District Fund*

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

*4-H Extension Service District Fund*

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

*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.



COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

DEBT SERVICE FUNDS

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

*Jail Bond Fund*

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

PROPRIETARY FUNDS

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

*County Transfer Station Fund*

This fund accounts for the operations of the County's Transfer Station facility in which the County has a long term intergovernmental agreement with its Cities to process all waste generated in the County. The fund receives its revenues primarily from tipping fees.

FIDUCIARY FUNDS

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

*Treasurer Fund*

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

C. Measurement Focus and Basis of Accounting

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

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

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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C. Measurement Focus and Basis of Accounting (continued)

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

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

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

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

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

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

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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C. Measurement Focus and Basis of Accounting (continued)

The proprietary financial statements have incorporated all applicable Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on accounting procedures issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

D. Cash, Cash Equivalents, and Investments

The cash and investments reported on the balance sheet include petty cash, deposits with financial institutions, and the investment in the Local Government Investment Pool. Assets whose use is restricted to specific purposes by state statute are segregated on the balance sheet.

E. Receivables

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

F. Supply Inventories and Prepaids

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

G. Capital Assets and Depreciation

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

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

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

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

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

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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G. Capital Assets and Depreciation (continued)

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

H. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net positions that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has one item that qualifies for reporting in the category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

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 government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

I. Interfund Transactions

Amounts reported in the fund financial statements as due to/due from other funds are eliminated in the government-wide statement of net position, except for the net residual amounts due between governmental and fiduciary funds.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

J. Long-Term Debt

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

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

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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K. Compensated Absences

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

Funds used to liquidate accrued compensated absences included the general fund, road fund, county park fund, community corrections fund, children and family services fund, corner preservation fund, 4H extension service fund, CC Rider fund, building services fund, and transfer station fund.

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:

Invested in capital assets, net of related debt – 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.

N. Use of Restricted Resources

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

O. 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

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

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

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

A. Budget Requirements, Compliance, and Accountability

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

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

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

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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The County adopted resolutions for appropriation transfers which adjusted the fiscal year 2012-2013 original budget.

Expenditures of the various funds were within authorized appropriations, except in the following funds: General Fund Board of Commissioners exceeded appropriations by \$1,180 and the General Fund Debt Service exceeded appropriations by \$4,446, Inmate Benefit Fund Personal Services exceeded appropriations by \$816 and Transfers Out by \$11,234, Unmet Needs Fund Materials and Services exceeded appropriations by \$302,002.

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

**(3) Cash and Cash Equivalents**

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

Deposits with Financial Institutions:

Cash on hand	\$ 2,593
Deposits with financial institutions	780,241
Cash with Oregon State University	2,297
Escrow Accounts	6,737
Investments	<u>8,361,364</u>
Total Cash and Investments	<u>\$ 9,153,232</u>

Government-wide Financial Statements	\$ 8,248,288
Fiduciary Funds Financial Statements	904,944
Total Cash and Investments	<u>\$ 9,153,232</u>

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

Credit Risk – In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. Bank deposits at June 30, 2013 were \$1,482,127, of which only \$250,000 are covered by FDIC as they are in government agency, no interest-bearing accounts; however, state law requires depository banks to collateralize local government deposits 100%. The rest were held at an approved depository as identified by Oregon State Treasury within the depository limits established.

INVESTMENTS - State statutes authorize investment primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers and the State Treasurer's Investment Pool, among others. Investments are valued at fair value as required by GASB 31. At June 30, 2013, fair value in the State Treasurer's Local Governmental Investment Pool approximates the value of the pool shares at June 30, 2013.

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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

As of June 30, 2013, the following investments and maturities are reported:

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-17	18-59
State Treasurer's Investment Pool	\$ 8,361,364	\$ 8,361,364	\$ -	\$ -
Total	\$ 8,361,364	\$ 8,361,364	\$ -	\$ -

The State Treasurer's Local Government Investment Pool (LGIP), is a cash and investment pool available for use by all state funds and local governments and is maintained by the State Treasurer. The LGIP is an open-ended, no-load diversified portfolio offered to eligible participants, including any municipality, political subdivision, or public corporation of the state. Currently, there are more than 1,500 participants in the Pool. Local government pooled assets are reported as an Investment Trust Fund in Oregon's Comprehensive Annual Financial Report. The Oregon Short-Term Fund Board, established by the Oregon Legislature, advises the Oregon Investment Council and the Oregon State Treasury in the management and investments of the LGIP. The State of Oregon LGIP is not registered with the U.S. Securities and Exchange Commission as an investment company. The Oregon Revised Statutes and the Oregon Investment Council govern the Pool's investment policies. The State Treasurer is the investment officer of the Pool and it is responsible for all funds in the Pool. These funds must be invested and the investments managed, as a prudent investor would, exercising reasonable care, skill and caution. Investments in the fund are further governed by portfolio guidelines issued by the Oregon Short-Term Funds Board, which establish diversification percentages and specify the types and maturities of investments. The Oregon Audits Division of the Secretary of State's Office audits the Pool annually.

A. Interest Rate Risk

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There are no investments that have a maturity date beyond three months.

B. Custodial Credit Risk

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

C. Concentration of Credit Risk

To avoid incurring unreasonable risks inherent to over-investing in specific instruments or in individual financial institutions, the LGIP investment policy sets maximum limits on the percentage of the portfolio that can be invested in any one type of security. At June 30, 2013, there was compliance with all percentage restrictions. Amounts in the State Treasurer's Local Government Investment Pool are not required by law to be collateralized.



COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

**(4) Property Taxes**

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

**(5) Interfund Transfers**

Interfund transfers 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, 2013, are as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 3,555,588	\$ 2,126,085
CC Rider Transportation Fund	30,000	190,177
Unmet Needs Fund	-	9,535
Road Fund	163,738	280,178
Non-major Governmental Fund	53,293	1,108,033
Proprietary Fund	7,101	95,712
Total All Funds	<u>\$ 3,809,720</u>	<u>\$ 3,809,720</u>

**(6) Capital Assets**

Capital asset activity for governmental activities for the year ended June 30, 2013 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Non-depreciable:				
Land	\$ 5,971,199	\$ -	\$ -	\$ 5,971,199
4-H Land	218,700	-	-	218,700
Construction in Progress	9,476,158	123,199	-	9,599,357
Non-depreciable capital assets	<u>15,666,057</u>	<u>123,199</u>	<u>-</u>	<u>15,789,256</u>
Depreciable:				
Buildings & Improvements	23,795,045	67,669	-	23,862,714
4-H Buildings & Improvements	355,586	7,296	-	362,882
4-H Equipment	8,663	-	-	8,663
Infrastructure	235,493,880	-	-	235,493,880
Equipment	8,417,510	447,436	(76,837)	8,788,109
Depreciable Capital Assets	<u>268,070,684</u>	<u>522,401</u>	<u>(76,837)</u>	<u>268,516,248</u>
Accumulated Depreciation:				
Buildings & Improvements	(8,353,679)	(503,542)	-	(8,857,221)
4-H Buildings & Improvements	(72,311)	(7,659)	-	(79,970)
4-H Equipment	(3,466)	(1,733)	-	(5,199)
Infrastructure	(217,071,977)	(2,752,084)	-	(219,824,061)
Equipment	(6,840,641)	(664,513)	76,837	(7,428,317)
Total Accumulated Depreciation	<u>(232,342,074)</u>	<u>(3,929,531)</u>	<u>76,837</u>	<u>(236,194,768)</u>
Net Depreciable Capital Assets	<u>35,728,611</u>	<u>(3,407,130)</u>	<u>-</u>	<u>32,321,481</u>
Net Capital Assets	<u>\$ 51,394,668</u>	<u>\$ (3,283,931)</u>	<u>\$ -</u>	<u>\$ 48,110,737</u>

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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

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

General Government	\$ 165,408
Highway and Street	2,817,136
Public Safety	590,173
Culture and Recreation	149,663
Health and Welfare	-
Economic Development	207,151
Total Governmental Activities Depreciation	<u>\$ 3,929,531</u>

**Business Type**

	Beginning Balance	Increases	Decreases	Ending Balance
Non-depreciable:				
Land	\$ 637,483	\$ -	\$ -	\$ 637,483
Non-depreciable capital assets	<u>637,483</u>	<u>-</u>	<u>-</u>	<u>637,483</u>
Depreciable:				
Buildings & Improvements	4,803,279	-	-	4,803,279
Equipment	160,850	-	-	160,850
Depreciable Capital Assets	<u>4,964,129</u>	<u>-</u>	<u>-</u>	<u>4,964,129</u>
Accumulated Depreciation:				
Buildings & Improvements	(851,047)	(122,535)	-	(973,582)
Equipment	(130,966)	(13,484)	-	(144,450)
Total Accumulated Depreciation	<u>(982,013)</u>	<u>(136,019)</u>	<u>-</u>	<u>(1,118,032)</u>
Net Depreciable Capital Assets	<u>3,982,116</u>	<u>(136,019)</u>	<u>-</u>	<u>3,846,097</u>
Net Capital Assets	<u>\$ 4,619,599</u>	<u>\$ (136,019)</u>	<u>\$ -</u>	<u>\$ 4,483,580</u>

**(7) Other Assets**

There is a prepaid pension asset of \$4,862,060 as of June 30, 2013, associated with the Pension Bond as described in Note 8. The pension asset is being amortized over the life of the bond.

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

**(8) Long-term Debt**

**Governmental Activities**

A. Changes in long-term liabilities

Long-term liability activity of the governmental activities for the year ended June 30, 2013 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds Payable	\$ 13,643,797	\$ -	\$ (1,012,915)	\$ 12,630,882	\$ 1,064,907
Notes Payable	7,098,931	-	(84,209)	7,014,722	425,265
Total	20,742,728	-	(1,097,124)	19,645,604	1,490,172
Leases Payable	-	-	-	-	-
Accrued Compensated Absences	1,262,911	1,410,713	(1,262,911)	1,410,713	-
Net OPEB obligation	569,540	79,183	-	648,723	-
Total Debt	\$ 22,575,179	\$ 1,489,896	\$ (2,360,035)	\$ 21,705,040	\$ 1,490,172

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.

C. Notes Payable

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

\$ 590,768

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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C. Notes Payable (continued)

The City of St. Helens loaned \$100,000 to Columbia County for a joint housing project between the Community Action Team (CAT) and Columbia County Community Corrections (CCCC). This housing project will benefit people in transition from detention. CAT and CCCC located grants and this loan to build affordable housing for these citizens. The loan will be repaid over the next twenty years from rent revenue. \$ 73,796

On April 12, 2000, the County received a loan in the amount of \$410,000 from the Oregon Economic Development Special Public Works Fund (SPWF) for the West Rainier project. The loan carries a 5.25% interest rate over 25 years. 264,839

Since April 27, 2004, the County has received proceeds in the amount of \$5,894,818 from the Oregon Economic Development Special Public Works Fund (SPWF) on a note for road construction to be repaid from tax increment financing. The amount due has increased because of near-term zero dollar debt payments has added capitalization of interest cost. 6,095,318

Total notes payable \$ 7,014,721

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

Year Ending	Principal	Interest	Total Payment
<u>June 30</u>	<u>          </u>	<u>          </u>	<u>          </u>
2014	425,265	175,180	\$ 600,445
2015	267,949	831,671	1,099,620
2016	789,679	309,116	1,098,795
2017	627,418	270,551	897,969
2018	657,028	240,117	897,145
2019-2023	1,967,737	851,126	2,818,863
2024-2028	2,100,824	363,061	2,463,885
2029-2033	178,822	8,923	187,745
Total	<u>\$ 7,014,722</u>	<u>\$ 3,049,745</u>	<u>\$ 10,064,467</u>

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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D. Bonds Payable:

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

7,625,883

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

5,005,000

Total Bonds Payable

\$12,630,883

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

Year Ending June 30	Principal	Interest	Total Payment
2014	\$ 1,064,907	\$ 705,811	\$ 1,770,718
2015	1,122,371	682,781	1,805,152
2016	1,189,236	657,857	1,847,093
2017	1,259,058	627,204	1,886,262
2018	1,325,441	595,789	1,921,229
2019-2023	2,419,870	2,120,743	4,540,613
2024-2028	4,250,000	753,093	5,003,093
Total	<u>\$ 12,630,883</u>	<u>\$ 6,143,278</u>	<u>\$ 18,774,161</u>

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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E. Leases

At the end of fiscal year 2012-13, the County had no capital leases.

**Business-type Activities**

A. Changes in long-term liabilities

Long-term liability activity for the year ended June 30, 2013, was as follows:

Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
\$ 3,792,861	\$ -	\$ (135,156)	\$ 3,657,705	\$ 141,872
<u>\$ 3,792,861</u>	<u>\$ -</u>	<u>\$ (135,156)</u>	<u>\$ 3,657,705</u>	<u>\$ 141,872</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 are due for the next 25 years. 3,657,705

Total note payable \$ 3,657,705

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

Year Ending June 30	Principal	Interest	Total Payment
2014	\$ 141,872	\$ 181,788	\$ 323,660
2015	148,923	174,737	323,660
2016	156,325	167,335	323,660
2017	164,094	159,566	323,660
2018	172,249	151,411	323,660
2019-2023	998,491	619,809	1,618,300
2024-2028	1,272,537	345,763	1,618,300
2029-2033	603,215	45,364	648,579
Total	<u>\$ 3,657,706</u>	<u>\$ 1,845,773</u>	<u>\$ 5,503,479</u>

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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**(9) Pension Plan**

A. Plan Description

The County contributes to two pension plans administered by the Oregon Public Employees Retirement System (PERS). The Oregon Public Employees Retirement Fund (OPERF) applies to the County's contribution for qualifying employees who were hired before August 29, 2003, and is a cost-sharing multiple-employer defined benefit pension plan. The Oregon Public Service Retirement Plan (OPSRP) is a hybrid successor plan to the OPERF and consists of two programs: The Pension Program, the defined benefit portion of the plan, applies to qualifying County employees hired after August 29, 2003, and to inactive employees who return to employment following a six-month or greater break in service. Benefits are calculated by a formula for members who attain normal retirement age. The formula takes into account final average salary and years of service. Beginning January 1, 2004, all PERS member contributions go into the Individual Account Program (IAP), the defined contribution portion of the plan. PERS members retain their existing PERS accounts, but any future member contributions are deposited into the member's IAP, not the member's PERS account.

Both PERS plans provide retirement and disability benefits, post employment healthcare benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS is administered under Oregon Revised Statute Chapter 238, which establishes the Public Employees Retirement Board as the governing body of PERS.

PERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to PERS, PO Box 23700, Tigard, OR 97281-3700 or by calling 503-598-7377.

B. Funding Policy

Members of PERS are required to contribute 6.00% of their salary covered under the plan, which is invested in the OPSRP Individual Account program; this is paid by the County. The County is required by ORS 238.225 to contribute at an actuarially determined rate for the qualifying employees under the OPERF plan, and a general service rate for the qualifying employees under the OPSRP plan. The OPERF rate for the year ended June 30, 2013, was 9.70%. The OPSRP rates in effect for the year ended June 30, 2013, were 5.71% for general employees and 8.42% for police and fire employees. The annual pension cost was \$1,841,164, which includes the County's pension bond assessment of \$627,559. The contribution requirements for plan members are established by ORS Chapter 238 and may be amended by an act of the Oregon Legislature.

Oregon General Obligation Pension Bonds were issued to fund the States' share of the Unfunded Actuarial Liability and \$2 billion was delivered to PERS. Over the next 24 years the State will be obligated to make the principal and interest payments on the pension obligation bonds. All benefiting agencies are charged the same rate to pay this debt service. The County paid \$627,559 in pension bond assessment during the fiscal year ending June 30, 2013.

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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C. Annual Pension Cost

Contribution information for the years ended June 30, 2013, 2012, and 2011 is as follows:

Fiscal Year Ended	Annual Pension Cost (ARC)	% of APC Contributed	Net Pension Obligation
6/30/2013	\$ 1,295,507	100%	\$ *
6/30/2012	\$ 1,855,618	100%	\$ 8,851,421
6/30/2011	\$ 2,037,564	100%	\$ 9,452,859

**(10) Other Post Employment Benefits**

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

Post Employment Health Insurance Subsidy

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

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

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

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



COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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

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

	2011	2012	2013
Annual required contribution (ARC)	\$ 239,859	\$ 206,423	\$ 215,247
Interest on net pension obligation	17,056	19,999	22,782
Adjustment to annual required contribution	(26,754)	(33,978)	(38,705)
Annual pension cost	230,161	192,444	199,324
Estimated implicit benefit payments	(109,197)	(122,887)	(120,141)
Increase in net pension obligation (NPO)	120,964	69,557	79,183
NPO (Asset) at beginning of year	379,019	499,983	569,540
NPO (Asset) at end of year	\$ 499,983	\$ 569,540	\$ 648,723

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

Fiscal Year	Annual OPEB cost	Percentage of annual OPEB cost contributed	Net OPEB Obligation
2013	\$ 199,324	60.0%	\$ 648,723
2012	\$ 192,444	64.0%	\$ 569,540
2011	\$ 230,161	47.0%	\$ 499,983

Actuarial Methods and Assumptions – The annual required contribution (ARC) for the current year was determined as part of the August 1, 2012 actuarial valuation using the projected unit credit cost method. The objective of this method is to fund each participant’s benefits under the plans as they accrue. The unfunded accrued liability is amortized over an open period of 15 years as a percentage of payroll. The actuarial assumptions included (a) a rate of return on investment of present and future assets of 3.50% compounded annually and a payroll growth rate of 3.50%, (b) a 55% assumption of participants who elect self-pay retiree medical coverage and 35% for women and 70% for men assumption of participants who elect coverage at retirement who also elect spouse coverage until the spouse reaches age 65; (c) health care trend costs were revised to use a model circulated by the Society of Actuaries. The demographic assumptions regarding retirement, mortality, and turnover are based on Oregon PERS valuation assumptions as of December 31, 2011.

COLUMBIA COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

Funding Status and Funding Progress – As of August 1, 2012, the most recent actuarial valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was \$1,182,594, and the actuarial value of assets was zero, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,182,594. The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**(11) 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 2012 to 2013. 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.

**(12) Litigation**

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

**(13) Contingencies**

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

**(14) Commitments**

The Columbia County Development Agency has pledged tax increment revenues to repay a loan from OECDD incurred by the Port of St. Helens to build a water intake and discharge system in the plan area. The loan is a construction loan with a 25 year term, 5% interest, in the amount of \$8,095,121. If the net increment revenues are insufficient to pay the full amount of accrued interest on the loan, the balance will be carried forward.

COLUMBIA COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(15) Fund Balance (Continued)

The specific purposes for each of the categories of fund balance as of June 30, 2013 are as follows:

	<u>GENERAL FUND</u>	<u>TRANSPORTATION FUND</u>	<u>NEEDS FUND</u>	<u>ROAD FUND</u>	<u>NONMAJOR FUNDS</u>	<u>TOTAL</u>
<b>Fund Balances:</b>						
<b><u>Nonspendable:</u></b>						
Prepaid & Inventory	\$ 162,915	\$ 482	\$ -	\$ 129,633	\$ 38,783	\$ 331,813
<b><u>Restricted:</u></b>						
Debt Funded Projects	434,686	-	-	-	71,813	506,499
Grants	124,906	142,012	15,452	-	-	282,370
SDC Roads	-	-	-	1,027,580	-	1,027,580
SDC Parks	-	-	-	-	460,320	460,320
Community Corrections	-	-	-	-	185,667	185,667
Corner Preservation	-	-	-	-	264,187	264,187
Footpath Bicycle Trail	-	-	-	-	332,632	332,632
Law Library	-	-	-	-	155,247	155,247
Development Agency	-	-	-	-	326,149	326,149
4-H Extension Services	-	-	-	-	370,153	370,153
Other	82,936	-	-	-	345,897	428,833
	<u>642,528</u>	<u>142,012</u>	<u>15,452</u>	<u>1,027,580</u>	<u>2,512,065</u>	<u>4,339,637</u>
<b><u>Committed to:</u></b>						
CCSO	200,000	-	-	-	-	200,000
Fair Facilities	162,740	-	-	-	-	162,740
Technology	30,000	-	-	-	-	30,000
Roof Reserve	59,400	-	-	-	-	59,400
	<u>452,140</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>452,140</u>
<b><u>Assigned</u></b>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,000</u>
<b><u>Unassigned:</u></b>	<u>2,775,511</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,775,511</u>
<b>Total Fund Balances</b>	<u>\$ 4,533,094</u>	<u>\$ 142,494</u>	<u>\$ 15,452</u>	<u>\$ 1,157,213</u>	<u>\$ 2,550,848</u>	<u>\$ 8,399,101</u>

COLUMBIA COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

**COLUMBIA COUNTY, OREGON**

**POST EMPLOYMENT HEALTH INSURANCE SUBSIDY**

**SCHEDULE OF FUNDING PROGRESS**

**June 30, 2013**

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	(a)	(b)	(b) - (a)	(a/b)	(c)	((b-a)/c)
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
8/1/2012	\$ -	\$ 1,182,594	\$ 1,182,594	0%	\$ n/a	n/a
8/1/2010	\$ -	\$ 1,358,863	\$ 1,358,863	0%	\$ 9,708,648	14%
8/1/2008	-	1,452,130	1,452,130	0%	\$ 9,090,754	16%

COLUMBIA COUNTY, OREGON

SUPPLEMENTARY INFORMATION

**COLUMBIA COUNTY, OREGON**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2013**

	<u>TOTAL NON-MAJOR SPECIAL REVENUE FUNDS</u>	<u>JAIL BOND DEBT SERVICE FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash and investment	\$ 2,626,243	\$ 71,813	\$ 2,698,056
Property taxes receivable	35,831	116,861	152,692
Accounts receivable	8,525	-	8,525
Due from other Governments	145,891	-	145,891
Capital Assets, net of depreciation	-	-	-
Inventory	-	-	-
Prepays	38,783	-	38,783
Total assets	<u>\$ 2,855,273</u>	<u>\$ 188,674</u>	<u>\$ 3,043,947</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 243,012	\$ -	\$ 243,012
Payroll Liabilities	40,946	-	40,946
Deposits	56,450	-	56,450
Total liabilities	<u>340,408</u>	<u>-</u>	<u>340,408</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	<u>35,831</u>	<u>116,861</u>	<u>152,692</u>
Total deferred inflows of resources	<u>35,831</u>	<u>116,861</u>	<u>152,692</u>
<b>FUND BALANCES</b>			
Nonspendable	38,783	-	38,783
Restricted	2,440,251	71,813	2,512,064
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Total fund balances	<u>2,479,034</u>	<u>71,813</u>	<u>2,550,847</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,855,273</u>	<u>\$ 188,674</u>	<u>\$ 3,043,947</u>

**COLUMBIA COUNTY, OREGON**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2013**

	TOTAL NON-MAJOR SPECIAL REVENUE FUNDS	JAIL BOND DEBT SERVICE FUND	TOTAL
<b>REVENUES</b>			
Property taxes	\$ 240,411	\$ 1,154,578	\$ 1,394,989
Interest on investments	17,882	2,816	20,698
Miscellaneous	94,872	-	94,872
Intergovernmental	4,934,986	-	4,934,986
Licenses	-	-	-
Fines and fees	1,325,827	-	1,325,827
	<hr/>	<hr/>	<hr/>
Total revenues	6,613,978	1,157,394	7,771,372
<b>EXPENDITURES</b>			
General governmental	455,096	-	455,096
Roads and bridges	-	-	-
Public safety	1,317,842	-	1,317,842
Health and welfare	3,390,896	-	3,390,896
Culture and recreation	1,044,367	-	1,044,367
Economic development	6,307	-	6,307
Debt service	6,680	1,116,588	1,123,268
Contingency	-	-	-
Capital outlay	167,063	-	167,063
	<hr/>	<hr/>	<hr/>
Total expenditures	6,388,251	1,116,588	7,504,839
Excess of Revenues Over (Under) Expenditures	225,727	40,806	266,533
<b>Other Financing Sources (Uses)</b>			
Sale of asset	-	-	-
Transfers in	53,293	-	53,293
Transfers out	(1,108,033)	-	(1,108,033)
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	(1,054,740)	-	(1,054,740)
Net Change in Fund Balance	(829,013)	40,806	(788,207)
Prior Period Adjustment	-	-	-
<b>FUND BALANCE - BEGINNING</b>	<hr/>	<hr/>	<hr/>
	3,308,047	31,007	3,339,054
<b>FUND BALANCE - ENDING</b>	<hr/>	<hr/>	<hr/>
	\$ 2,479,034	\$ 71,813	\$ 2,550,847



**COLUMBIA COUNTY, OREGON**

**COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS  
June 30, 2013**

	<u>FAIR BOARD FUND</u>	<u>CHILDREN &amp; YOUTH SERVICES FUND</u>	<u>CORNER PRESERVATION FUND</u>	<u>INMATE BENEFIT EXPENSES FUND</u>
<b>ASSETS</b>				
Cash and investments	\$ 158,037	\$ 71,637	\$ 263,664	\$ 42,498
Property taxes receivable	-	-	-	-
Accounts receivable and deposits	-	-	523	-
Due from other governments	-	1,148	-	2,728
Capital Assets, net of depreciation	-	-	-	-
Inventory	-	-	-	-
Prepays	7,009	574	1,640	774
	<u>7,009</u>	<u>574</u>	<u>1,640</u>	<u>774</u>
Total assets	<u>\$ 165,046</u>	<u>\$ 73,359</u>	<u>\$ 265,827</u>	<u>\$ 46,000</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:				
<b>LIABILITIES</b>				
Accounts payable	\$ 25,750	\$ 20,830	\$ -	\$ 9,226
Other Liabilities	-	-	-	(8,104)
Deposits	13,155	-	-	-
	<u>13,155</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>38,905</u>	<u>20,830</u>	<u>-</u>	<u>1,122</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Nonspendable	7,009	574	1,640	774
Restricted	119,132	51,955	264,187	44,104
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>126,141</u>	<u>52,529</u>	<u>265,827</u>	<u>44,878</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 165,046</u>	<u>\$ 73,359</u>	<u>\$ 265,827</u>	<u>\$ 46,000</u>

COURTHOUSE SECURITY FUND	COMMUNITY CORRECTIONS FUND	LAW LIBRARY FUND	FOOTPATH & BICYCLE TRAIL FUND	DIRECT PASS THROUGH GRANT FUND	COUNTY PARK FUND	BUILDING SERVICES FUND
\$ 91,521	\$ 190,908	\$ 155,247	\$ 329,778	\$ 103,954	\$ 436,906	\$ 73,594
-	-	-	-	-	-	-
-	-	-	-	-	3,841	4,161
412	-	-	2,854	97,270	41,079	400
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	19,024	-	-	-	3,998	4,158
<u>\$ 91,933</u>	<u>\$ 209,932</u>	<u>\$ 155,247</u>	<u>\$ 332,632</u>	<u>\$ 201,224</u>	<u>\$ 485,824</u>	<u>\$ 82,313</u>
\$ -	\$ 5,241	\$ -	\$ -	\$ 153,499	\$ 19,037	\$ 273
-	-	-	-	47,725	1,325	-
-	-	-	-	-	1,144	42,151
-	5,241	-	-	201,224	21,506	42,424
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	19,024	-	-	-	3,998	4,158
91,933	185,667	155,247	332,632	-	460,320	35,731
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>91,933</u>	<u>204,691</u>	<u>155,247</u>	<u>332,632</u>	<u>-</u>	<u>464,318</u>	<u>39,889</u>
<u>\$ 91,933</u>	<u>\$ 209,932</u>	<u>\$ 155,247</u>	<u>\$ 332,632</u>	<u>\$ 201,224</u>	<u>\$ 485,824</u>	<u>\$ 82,313</u>

MEADOWVIEW SERVICE DISTRICT FUND	COLUMBIA COUNTY DEVELOPMENT AGENCY	4-H EXTENSION SERVICE DISTRICT FUND	TOTAL
\$ 4,715	\$ 328,969	\$ 374,815	\$ 2,626,243
-	13,010	22,821	35,831
-	-	-	8,525
-	-	-	145,891
-	-	-	-
-	-	-	-
-	-	1,606	38,783
<u>\$ 4,715</u>	<u>\$ 341,979</u>	<u>\$ 399,242</u>	<u>\$ 2,855,273</u>
\$ 67	\$ 2,820	\$ 6,268	\$ 243,012
-	-	-	40,946
-	-	-	56,450
<u>67</u>	<u>2,820</u>	<u>6,268</u>	<u>340,408</u>
-	13,010	22,821	35,831
-	13,010	22,821	35,831
-	-	1,606	38,783
4,648	326,149	368,547	2,440,251
-	-	-	-
-	-	-	-
-	-	-	-
<u>4,648</u>	<u>326,149</u>	<u>370,153</u>	<u>2,479,034</u>
<u>\$ 4,715</u>	<u>\$ 341,979</u>	<u>\$ 399,242</u>	<u>\$ 2,855,273</u>

**COLUMBIA COUNTY, OREGON**

**SPECIAL REVENUE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
For the Year Ended June 30, 2013**

	<u>FAIR BOARD FUND</u>	<u>CHILDREN &amp; YOUTH SERVICES FUND</u>	<u>CORNER PRESERVATION FUND</u>	<u>INMATE BENEFIT EXPENSES FUND</u>
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Interest on investments	960	743	1,633	216
Miscellaneous	4,594	-	-	-
Intergovernmental	48,110	458,780	-	-
Licenses and Permits	-	-	-	-
Fines and fees	288,934	-	88,477	121,035
<b>Total revenues</b>	<u>342,598</u>	<u>459,523</u>	<u>90,110</u>	<u>121,251</u>
<b>EXPENDITURES</b>				
General governmental	-	-	130,524	-
Roads and bridges	-	-	-	-
Public safety	-	-	-	121,119
Health and welfare	-	362,120	-	-
Culture and recreation	309,200	-	-	-
Economic development	-	-	-	-
Debt Service	-	-	-	-
Contingency	-	-	-	-
Capital outlay	19,484	-	-	-
<b>Total expenditures</b>	<u>328,684</u>	<u>362,120</u>	<u>130,524</u>	<u>121,119</u>
Excess of Revenues Over (Under) Expenditures	13,914	97,403	(40,414)	132
<b>Other Financing Sources (Uses):</b>				
Sale of asset	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(11,131)	(131,253)	(19,700)	(23,153)
<b>Total Other Financing Sources (Uses)</b>	<u>(11,131)</u>	<u>(131,253)</u>	<u>(19,700)</u>	<u>(23,153)</u>
Net Change in Fund Balance	2,783	(33,850)	(60,114)	(23,021)
Prior Period Adjustments	-	-	-	-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>123,358</u>	<u>86,379</u>	<u>325,941</u>	<u>67,899</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 126,141</u>	<u>\$ 52,529</u>	<u>\$ 265,827</u>	<u>\$ 44,878</u>

<u>COURTHOUSE SECURITY FUND</u>	<u>COMMUNITY CORRECTIONS FUND</u>	<u>LAW LIBRARY FUND</u>	<u>FOOTPATH &amp; BICYCLE TRAIL FUND</u>	<u>DIRECT PASS THROUGH GRANT FUND</u>	<u>COUNTY PARK FUND</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
482	2,594	828	1,723	-	4,337
-	61,310	-	-	-	22,353
-	1,235,152	-	33,250	3,028,776	130,918
-	-	-	-	-	-
60,914	104,897	38,852	-	-	179,270
<u>61,396</u>	<u>1,403,953</u>	<u>39,680</u>	<u>34,973</u>	<u>3,028,776</u>	<u>336,878</u>
-	-	-	-	-	-
-	-	-	-	-	-
6,346	1,190,377	-	-	-	-
-	-	-	-	3,028,776	-
-	-	29,585	-	-	481,129
-	-	-	-	-	-
-	6,680	-	-	-	-
-	-	-	-	-	-
-	-	2,399	-	-	137,884
<u>6,346</u>	<u>1,197,057</u>	<u>31,984</u>	<u>-</u>	<u>3,028,776</u>	<u>619,013</u>
55,050	206,896	7,696	34,973	-	(282,135)
-	-	-	-	-	-
-	11,750	-	-	-	41,018
<u>(32,000)</u>	<u>(408,158)</u>	<u>(34)</u>	<u>(1,182)</u>	<u>-</u>	<u>(283,710)</u>
<u>(32,000)</u>	<u>(396,408)</u>	<u>(34)</u>	<u>(1,182)</u>	<u>-</u>	<u>(242,692)</u>
23,050	(189,512)	7,662	33,791	-	(524,827)
-	-	-	-	-	-
68,883	394,203	147,585	298,841	-	989,145
<u>\$ 91,933</u>	<u>\$ 204,691</u>	<u>\$ 155,247</u>	<u>\$ 332,632</u>	<u>\$ -</u>	<u>\$ 464,318</u>

BUILDING SERVICES FUND	MEADOWVIEW SERVICE DISTRICT FUND	COLUMBIA COUNTY DEVELOPMENT AGENCY	4-H EXTENSION SERVICE DISTRICT FUND	TOTAL
\$ -	\$ 3,948	\$ 8,997	\$ 227,466	\$ 240,411
72	23	2,010	2,261	17,882
-	24	-	6,591	94,872
-	-	-	-	4,934,986
-	-	-	-	-
443,448	-	-	-	1,325,827
<u>443,520</u>	<u>3,995</u>	<u>11,007</u>	<u>236,318</u>	<u>6,613,978</u>
323,396	1,176	-	-	455,096
-	-	-	-	-
-	-	-	-	1,317,842
-	-	-	-	3,390,896
-	-	-	224,453	1,044,367
-	-	6,307	-	6,307
-	-	-	-	6,680
-	-	-	-	-
-	-	-	7,296	167,063
<u>323,396</u>	<u>1,176</u>	<u>6,307</u>	<u>231,749</u>	<u>6,388,251</u>
120,124	2,819	4,700	4,569	225,727
-	-	-	-	-
-	-	-	525	53,293
(158,036)	(750)	(38,926)	-	(1,108,033)
<u>(158,036)</u>	<u>(750)</u>	<u>(38,926)</u>	<u>525</u>	<u>(1,054,740)</u>
(37,912)	2,069	(34,226)	5,094	(829,013)
-	-	-	-	-
77,801	2,578	360,375	365,059	3,308,047
<u>\$ 39,889</u>	<u>\$ 4,648</u>	<u>\$ 326,149</u>	<u>\$ 370,153</u>	<u>\$ 2,479,034</u>

**COLUMBIA COUNTY, OREGON**

**DIRECT PASS-THROUGH GRANT FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2013**

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
State mental health	\$ 4,300,000	\$ 4,300,000	\$ 3,028,776	\$ (1,271,224)
Economic Development District	-	-	-	-
Total revenues	<u>4,300,000</u>	<u>4,300,000</u>	<u>3,028,776</u>	<u>(1,271,224)</u>
<b>EXPENDITURES</b>				
Personal services	-	-	-	-
Material and services	<u>4,300,000</u>	<u>4,300,000 (1)</u>	<u>3,028,776</u>	<u>1,271,224</u>
Total expenditures	<u>4,300,000</u>	<u>4,300,000</u>	<u>3,028,776</u>	<u>1,271,224</u>
Net Change in Fund Balance	-	-	-	-
<b>FUND BALANCE - BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Appropriation Level

**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, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES</b>				
State revenue sharing - lottery	\$ 40,000	\$ 40,000	\$ 48,110	\$ 8,110
Interest on investments	158	158	960	802
Miscellaneous	-	-	4,594	4,594
Grants	-	-	-	-
Fines and fees	<u>225,500</u>	<u>275,500</u>	<u>288,934</u>	<u>13,434</u>
Total revenue	<u>265,658</u>	<u>315,658</u>	<u>342,598</u>	<u>26,940</u>
<b>EXPENDITURES</b>				
Personal services	-	- (1)	-	-
Materials and Services	314,225	334,225 (1)	309,200	25,025
Capital Outlay	-	30,000 (1)	19,484	10,516
Contingency	<u>43,202</u>	<u>43,202 (1)</u>		<u>43,202</u>
Total expenditures	<u>357,427</u>	<u>407,427</u>	<u>328,684</u>	<u>78,743</u>
Excess of Revenues Over (Under) Expenditures	(91,769)	(91,769)	13,914	105,683
<b>Other Financing Sources (Uses)</b>				
Transfers out	(10,216)	(10,216)	(11,131)	915
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(10,216)</u>	<u>(10,216)</u>	<u>(11,131)</u>	<u>(915)</u>
Net Change in Fund Balance	(101,985)	(101,985)	2,783	104,768
<b>FUND BALANCE - BEGINNING</b>	<u>101,985</u>	<u>101,985</u>	<u>123,358</u>	<u>21,373</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 126,141</u>	<u>\$ 126,141</u>

(1) Appropriation Level



**COLUMBIA COUNTY, OREGON**

**CHILDREN AND YOUTH SERVICES FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2013**

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Grants	\$ 1,240,100	\$ 1,240,100	\$ 458,780	\$ (781,320)
Interest on investments	1,500	1,500	743	(757)
Total revenues	<u>1,241,600</u>	<u>1,241,600</u>	<u>459,523</u>	<u>(782,077)</u>
<b>EXPENDITURES</b>				
Personal services	136,231	136,231 (1)	115,484	20,747
Materials and services	806,000	806,000 (1)	246,636	559,364
Contingency	<u>248,121</u>	<u>248,121 (1)</u>	<u>-</u>	<u>248,121</u>
Total expenditures	<u>1,190,352</u>	<u>1,190,352</u>	<u>362,120</u>	<u>828,232</u>
Excess of Revenues Over (Under) Expenditures	51,248	51,248	97,403	46,155
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(156,880)</u>	<u>(156,880)</u>	<u>(131,253)</u>	<u>25,627</u>
Net Change in Fund Balance	(105,632)	(105,632)	(33,850)	71,782
<b>FUND BALANCE - BEGINNING</b>	<u>105,632</u>	<u>105,632</u>	<u>86,379</u>	<u>(19,253)</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,529</u>	<u>\$ 52,529</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, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Interest on investments	\$ -	\$ -	\$ 1,633	\$ 1,633
Fines and fees	80,000	80,000	88,477	8,477
Total revenues	<u>80,000</u>	<u>80,000</u>	<u>90,110</u>	<u>10,110</u>
<b>EXPENDITURES</b>				
Personal services	126,717	134,717 (1)	127,440	7,277
Materials and services	7,010	7,010 (1)	3,084	3,926
Capital outlay	10,400	2,400 (1)	-	2,400
Contingency	248,131	248,131 (1)	-	248,131
Total expenditures	<u>392,258</u>	<u>392,258</u>	<u>130,524</u>	<u>261,734</u>
Excess of Revenues Over (Under) Expenditures	(312,258)	(312,258)	(40,414)	271,844
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(13,895)</u>	<u>(13,895)</u>	<u>(19,700)</u>	<u>(5,805)</u>
Total Other Financing Sources (Uses)	<u>(13,895)</u>	<u>(13,895)</u>	<u>(19,700)</u>	<u>(5,805)</u>
Net Change in Fund Balance	(326,153)	(326,153)	(60,114)	266,039
<b>FUND BALANCE - BEGINNING</b>	<u>326,153</u>	<u>326,153</u>	<u>325,941</u>	<u>(212)</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 265,827</u>	<u>\$ 265,827</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, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Interest on investments	\$ 300	\$ 300	\$ 216	\$ (84)
Fines and fees	235,000	235,000	121,035	(113,965)
Total revenues	<u>235,300</u>	<u>235,300</u>	<u>121,251</u>	<u>(114,049)</u>
<b>EXPENDITURES</b>				
Personal services	39,640	39,640 (1)	38,537	1,103
Materials and services	178,000	133,000 (1)	82,582	50,418
Capital Outlay	-	45,000 (1)	-	45,000
Contingency	61,850	61,850 (1)	-	61,850
Total expenditures	<u>279,490</u>	<u>279,490</u>	<u>121,119</u>	<u>158,371</u>
Excess of Revenues Over (Under) Expenditures	(44,190)	(44,190)	132	44,322
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(10,000)</u>	<u>(10,000) (1)</u>	<u>(23,153)</u>	<u>(13,153)</u>
Net Change in Fund Balance	(54,190)	(54,190)	(23,021)	31,169
<b>FUND BALANCE - BEGINNING</b>	<u>54,190</u>	<u>54,190</u>	<u>67,899</u>	<u>13,709</u>
<b>FUND BALANCE - ENDING</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 44,878</u></u>	<u><u>\$ 44,878</u></u>

(1) Appropriation Level

**COLUMBIA COUNTY, OREGON**

**COURTHOUSE SECURITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Interest on investments	\$ 200	\$ 200	\$ 482	\$ 282
Fees	<u>20,000</u>	<u>20,000</u>	<u>60,914</u>	<u>40,914</u>
Total revenues	<u>20,200</u>	<u>20,200</u>	<u>61,396</u>	<u>41,196</u>
<b>EXPENDITURES</b>				
Contingency	40,434	40,434 (1)	-	40,434
Materials and Services	6,600	6,600 (1)	6,346	254
Capital outlay	<u>10,000</u>	<u>10,000 (1)</u>	<u>-</u>	<u>10,000</u>
Total expenditures	<u>57,034</u>	<u>57,034</u>	<u>6,346</u>	<u>50,688</u>
Excess of Revenues Over (Under) Expenditures	(36,834)	(36,834)	55,050	91,884
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(32,000)</u>	<u>(32,000) (1)</u>	<u>(32,000)</u>	<u>-</u>
Net Change in Fund Balance	(68,834)	(68,834)	23,050	91,884
<b>FUND BALANCE - BEGINNING</b>	<u>68,834</u>	<u>68,834</u>	<u>68,883</u>	<u>49</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,933</u>	<u>\$ 91,933</u>

(1) Appropriation Level

**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, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Grant	\$ 1,348,230	\$ 1,348,230	\$ 1,235,152	\$ (113,078)
Interest on investment	3,000	3,000	2,594	(406)
Miscellaneous	64,000	64,000	61,310	(2,690)
Fines and fees	132,000	132,000	104,897	(27,103)
Total revenues	<u>1,547,230</u>	<u>1,547,230</u>	<u>1,403,953</u>	<u>(143,277)</u>
<b>EXPENDITURES</b>				
Personal services	1,156,765	1,156,765 (1)	1,053,966	102,799
Materials and services	207,967	197,967 (1)	136,411	61,556
Debt service	6,680	6,680 (1)	6,680	-
Contingency	195,740	195,740 (1)	-	195,740
Total expenditures	<u>1,567,152</u>	<u>1,557,152</u>	<u>1,197,057</u>	<u>360,095</u>
Excess of Revenues Over (Under) Expenditures	(19,922)	(9,922)	206,896	216,818
<b>Other Financing Sources (Uses)</b>				
Transfers out	(352,408)	(362,408) (1)	(408,158)	(45,750)
Transfers in	12,000	12,000	11,750	(250)
Total other financing sources (uses)	<u>(340,408)</u>	<u>(350,408)</u>	<u>(396,408)</u>	<u>(46,000)</u>
Net Change in Fund Balance	(360,330)	(360,330)	(189,512)	170,818
<b>FUND BALANCE - BEGINNING</b>	<u>360,330</u>	<u>360,330</u>	<u>394,203</u>	<u>33,873</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 204,691</u>	<u>\$ 204,691</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, 2013**

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Interest on investments	\$ 750	\$ 750	\$ 828	\$ 78
Fees, fines, and permits	50,000	50,000	38,852	(11,148)
Total revenues	<u>50,750</u>	<u>50,750</u>	<u>39,680</u>	<u>(11,070)</u>
<b>EXPENDITURES</b>				
Materials and services	79,750	79,750 (1)	29,585	50,165
Capital outlay	25,000	25,000 (1)	2,399	22,601
Contingency	51,798	51,798 (1)	-	51,798
Total expenditures	<u>156,548</u>	<u>156,548</u>	<u>31,984</u>	<u>124,564</u>
Excess of Revenues Over (Under) Expenditures	(105,798)	(105,798)	7,696	113,494
<b>Other Financing Sources (Uses)</b>				
Transfers out	-	- (1)	(34)	(34)
Net Change in Fund Balance	(105,798)	(105,798)	7,662	113,460
<b>FUND BALANCE - BEGINNING</b>	<u>105,798</u>	<u>105,798</u>	<u>147,585</u>	<u>41,787</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 155,247</u>	<u>\$ 155,247</u>

(1) Appropriation Level

**COLUMBIA COUNTY, OREGON**

**FOOTPATH AND BICYCLE TRAIL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2013**

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
State revenue sharing	\$ 34,000	\$ 34,000	\$ 33,250	\$ (750)
Interest on investment	1,000	1,000	1,723	723
Total revenues	<u>35,000</u>	<u>35,000</u>	<u>34,973</u>	<u>(27)</u>
<b>EXPENDITURES</b>				
Materials and Services	-	- (1)	-	-
Capital outlay	333,454	333,454 (1)	-	333,454
Total expenditures	<u>333,454</u>	<u>333,454</u>	<u>-</u>	<u>333,454</u>
Excess of Revenues				
Over (Under) Expenditures	(298,454)	(298,454)	34,973	333,427
<b>Other Financing Sources (Uses)</b>				
Transfers out	(1,182)	(1,182) (1)	(1,182)	-
Net Change in Fund Balance	(299,636)	(299,636)	33,791	333,427
<b>FUND BALANCE - BEGINNING</b>	<u>299,636</u>	<u>299,636</u>	<u>298,841</u>	<u>(795)</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 332,632</u>	<u>\$ 332,632</u>

(1) Appropriation Level

**COLUMBIA COUNTY, OREGON**

**COUNTY PARK FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Grants	\$ 16,700	\$ 16,700	\$ 34,015	\$ 17,315
State revenue sharing	95,000	95,000	96,903	1,903
Interest on investments	3,750	3,750	4,337	587
Donations	-	-	-	-
Miscellaneous	51,500	51,500	22,353	(29,147)
Fines and fees	175,456	175,456	179,270	3,814
	<u>342,406</u>	<u>342,406</u>	<u>336,878</u>	<u>(5,528)</u>
Total revenues				
<b>EXPENDITURES</b>				
Personal services	281,484	306,484 (1)	274,016	32,468
Material and services	317,635	317,635 (1)	207,113	110,522
Capital outlay	180,000	180,000 (1)	137,884	42,116
Contingency	147,099	122,099 (1)	-	122,099
	<u>926,218</u>	<u>926,218</u>	<u>619,013</u>	<u>307,205</u>
Total expenditures				
Excess of Revenues				
Over (Under) Expenditures	(583,812)	(583,812)	(282,135)	301,677
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(248,061)	(248,061)	(283,710)	(35,649)
Transfers in	60,000	60,000	41,018	(18,982)
	<u>(188,061)</u>	<u>(188,061)</u>	<u>(242,692)</u>	<u>(54,631)</u>
Total other financing sources (uses)				
Net Change in Fund Balance	(771,873)	(771,873)	(524,827)	247,046
<b>FUND BALANCE - BEGINNING</b>	<u>871,873</u>	<u>871,873</u>	<u>989,145</u>	<u>117,272</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 464,318</u>	<u>\$ 364,318</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, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Interest on investments	\$ -	\$ -	\$ 72	\$ 72
Fees, fines, and permits	428,000	453,000	443,448	(9,552)
Total revenues	<u>428,000</u>	<u>453,000</u>	<u>443,520</u>	<u>(9,480)</u>
<b>EXPENDITURES</b>				
Personal services	304,179	329,179 (1)	299,612	29,567
Materials and services	34,027	34,027 (1)	23,784	10,243
Capital outlay	-	- (1)	-	-
Contingency	41	41 (1)	-	41
Total expenditures	<u>338,247</u>	<u>363,247</u>	<u>323,396</u>	<u>39,851</u>
Excess of Revenues Over (Under) Expenditures	89,753	89,753	120,124	30,371
<b>Other Financing Sources (Uses)</b>				
Transfers out	(165,199)	(165,199)	(158,036)	7,163
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>(165,199)</u>	<u>(165,199)</u>	<u>(158,036)</u>	<u>7,163</u>
Net Change in Fund Balance	(75,446)	(75,446)	(37,912)	37,534
<b>FUND BALANCE - BEGINNING</b>	<u>75,446</u>	<u>75,446</u>	<u>77,801</u>	<u>2,355</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,889</u>	<u>\$ 39,889</u>

(1) Appropriation Level

**COLUMBIA COUNTY, OREGON**

**JAIL BOND FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2013**

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Property taxes	\$ 1,151,693	\$ 1,151,693	\$ 1,154,578	\$ 2,885
Interest on investments	600	600	2,816	2,216
Total revenues	<u>1,152,293</u>	<u>1,152,293</u>	<u>1,157,394</u>	<u>5,101</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal	880,000	880,000	880,000	-
Interest	<u>236,588</u>	<u>236,588</u>	<u>236,588</u>	<u>-</u>
Total expenditures	<u>1,116,588</u>	<u>1,116,588 (1)</u>	<u>1,116,588</u>	<u>-</u>
Net Change in Fund Balance	35,705	35,705	40,806	5,101
<b>FUND BALANCE - BEGINNING</b>	<u>(15,705)</u>	<u>(15,705)</u>	<u>31,007</u>	<u>46,712</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 71,813</u>	<u>\$ 51,813</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, 2013**

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Property tax	\$ 8,000	\$ 8,000	\$ 8,997	\$ 997
Interest	400	400	2,010	1,610
Forest, Land, Sales & Royalties	1,200	1,200	-	(1,200)
Total revenues	<u>9,600</u>	<u>9,600</u>	<u>11,007</u>	<u>1,407</u>
<b>EXPENDITURES</b>				
Debt Service	-	- (1)	-	-
Materials and services	151,745	151,745 (1)	6,307	145,438
Contingency	174,678	174,678 (1)	-	174,678
Total expenditures	<u>326,423</u>	<u>326,423</u>	<u>6,307</u>	<u>320,116</u>
Excess of Revenues Over (Under) Expenditures	(316,823)	(316,823)	4,700	321,523
<b>Other Financing Sources (Uses)</b>				
Transfers out	-	-	(38,926)	(38,926)
Net Change in Fund Balance	(316,823)	(316,823)	(34,226)	282,597
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>316,823</u>	<u>316,823</u>	<u>360,375</u>	<u>43,552</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 326,149</u>	<u>\$ 326,149</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, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Property tax	\$ 220,000	\$ 220,000	\$ 227,466	\$ 7,466
Interest	-	-	2,261	2,261
Miscellaneous	30,000	30,000	6,591	(23,409)
Total revenues	<u>250,000</u>	<u>250,000</u>	<u>236,318</u>	<u>(13,682)</u>
<b>EXPENDITURES</b>				
Personal services	165,300	165,300 (1)	112,586	52,714
Materials and services	126,000	126,000 (1)	111,867	14,133
Capital outlay	8,000	8,000 (1)	7,296	704
Special payments	90,519	90,519 (1)	-	90,519
Contingency	161,700	161,700 (1)	-	161,700
Total expenditures	<u>551,519</u>	<u>551,519</u>	<u>231,749</u>	<u>319,770</u>
Excess of Revenues Over (Under) Expenditures	(301,519)	(301,519)	4,569	306,088
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	-	-	-
Transfers In	-	-	525	525
Total other financing sources (uses)	-	-	525	525
Net Change in Fund Balance	(301,519)	(301,519)	5,094	306,613
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>311,519</u>	<u>311,519</u>	<u>365,059</u>	<u>53,540</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 370,153</u>	<u>\$ 360,153</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, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Property tax	\$ 4,057	\$ 4,057	\$ 3,948	\$ (109)
Interest	10	10	23	13
Miscellaneous	2	2	24	22
Total revenues	<u>4,069</u>	<u>4,069</u>	<u>3,995</u>	<u>(73)</u>
<b>EXPENDITURES</b>				
Materials and services	2,750	2,750 (1)	1,176	1,574
Contingency	<u>2,000</u>	<u>2,000 (1)</u>		<u>2,000</u>
Total expenditures	<u>4,750</u>	<u>4,750</u>	<u>1,176</u>	<u>3,574</u>
Excess of Revenues Over (Under) Expenditures	(681)	(681)	2,819	3,501
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(750)</u>	<u>(750) (1)</u>	<u>(750)</u>	<u>-</u>
Net Change in Fund Balance	(1,431)	(1,431)	2,069	3,501
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>2,231</u>	<u>2,231</u>	<u>2,578</u>	<u>347</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 800</u>	<u>\$ 800</u>	<u>\$ 4,648</u>	<u>\$ 3,848</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, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Tipping fees	\$ 2,387,000	\$ 2,387,000	\$ 2,338,064	\$ (48,936)
Interest	-	-	1,397	1,397
Miscellaneous	20,400	20,400	15,372	(5,028)
Total revenues	<u>2,407,400</u>	<u>2,407,400</u>	<u>2,354,833</u>	<u>(52,567)</u>
<b>EXPENDITURES</b>				
Personal Services	86,207	101,207 (1)	92,424	8,783
Materials and Services	1,791,855	1,801,855 (1)	1,785,959	15,896
Capital outlay	2,000	2,000 (1)	-	2,000
Debt service	323,660	323,660 (1)	319,742	3,918
Contingencies	157,660	157,660 (1)	-	157,660
Total expenditures	<u>2,361,382</u>	<u>2,386,382</u>	<u>2,198,125</u>	<u>188,256</u>
Excess of Revenues Over (Under) Expenditures	46,018	21,018	156,708	135,689
<b>Other Financing Sources (Uses)</b>				
Transfers out	(246,518)	(221,518)	(95,712)	125,806
Transfers In	500	500	7,101	6,601
Total other financing sources (uses)	<u>(246,018)</u>	<u>(221,018)</u>	<u>(88,611)</u>	<u>132,407</u>
Net Change in Fund Balance	(200,000)	(200,000)	68,097	268,096
<b>FUND BALANCE - BEGINNING</b>	<u>200,000</u>	<u>200,000</u>	<u>203,403</u>	<u>3,403</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 271,500</u>	<u>\$ 271,499</u>

(1) Appropriation Level

Reconciliation to Ending Net Position:

Add Capital Assets	4,483,580
Deduct Long Term Debt	(3,657,706)
Deduct Interest Payable	-
Net Position	<u>\$ 1,097,374</u>

**COLUMBIA COUNTY, OREGON**  
**FIDUCIARY FUNDS**  
**COMBINING STATEMENT OF NET POSITION**  
**June 30, 2013**

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	<u>TREASURER FUND</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 904,944
Property tax receivable	5,039,724
Other assets	<u>504</u>
Total assets	<u>\$ 5,945,172</u>
<b>LIABILITIES</b>	
Payable to inmates	\$ -
Due to other governments	<u>5,945,172</u>
Total liabilities	<u>\$ 5,945,172</u>

**COLUMBIA COUNTY, OREGON**  
**FIDUCIARY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**For the Year Ended June 30, 2013**

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
<b>Treasurer Fund</b>				
Assets				
Cash	\$ 828,012	\$ 112,674,849	\$ 112,597,917	\$ 904,944
Property taxes receivable	6,174,405	54,151,207	55,285,888	5,039,724
Accounts Receivable	18,599	504	18,599	504
<b>Total assets</b>	<b>\$ 7,021,016</b>	<b>\$ 166,826,560</b>	<b>\$ 167,902,404</b>	<b>\$ 5,945,172</b>
Liabilities				
Due to other governments	7,021,016	166,826,560	167,902,404	5,945,172
<b>Total liabilities</b>	<b>7,021,016</b>	<b>166,826,560</b>	<b>167,902,404</b>	<b>5,945,172</b>
<b>Total - All Agency Funds</b>				
Assets				
Cash	\$ 828,012	\$ 112,674,849	\$ 112,597,917	\$ 904,944
Property taxes receivable	6,174,405	54,151,207	55,285,888	5,039,724
Accounts Receivable	18,599	504	18,599	504
<b>Total assets</b>	<b>\$ 7,021,016</b>	<b>\$ 166,826,560</b>	<b>\$ 167,902,404</b>	<b>\$ 5,945,172</b>
Liabilities				
Payable to inmates	\$ -	\$ -	\$ -	\$ -
Due to other governments	7,021,016	166,826,560	167,902,404	5,945,172
<b>Total liabilities</b>	<b>\$ 7,021,016</b>	<b>\$ 166,826,560</b>	<b>\$ 167,902,404</b>	<b>\$ 5,945,172</b>



**COLUMBIA COUNTY, OREGON**

**GENERAL FUND BY DEPARTMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>Expenditures</b>				
Board of Commissioners:				
Personal services	\$ 375,857	\$ 402,857	\$ 393,463	\$ 9,395
Materials and services	16,654	16,654	29,603	(12,949)
Transfer	<u>94,607</u>	<u>94,607</u>	<u>94,607</u>	<u>(0)</u>
Total Board of Commissioners	<u>487,119</u>	<u>514,119 (1)</u>	<u>517,673</u>	<u>(3,554)</u>
Assessor's Office:				
Personal service	1,018,302	1,063,302	1,026,198	37,104
Materials and services	45,100	55,100	42,040	13,060
Capital outlay	94,250	84,250	61,017	23,234
Transfer	<u>152,678</u>	<u>152,678</u>	<u>152,679</u>	<u>(0)</u>
Total Assessor's Office	<u>1,310,330</u>	<u>1,355,330 (1)</u>	<u>1,281,933</u>	<u>73,397</u>
Tax Office				
Personal services	130,761	140,761	131,577	9,184
Materials and services	46,210	46,210	34,788	11,422
Capital outlay	-	-	-	-
Transfer	<u>41,155</u>	<u>41,155</u>	<u>41,155</u>	<u>(0)</u>
Total Tax Collector	<u>218,126</u>	<u>228,126 (1)</u>	<u>207,520</u>	<u>20,606</u>
Clerk's Office:				
Personal services	165,342	175,342	169,624	5,718
Materials and services	35,642	35,642	22,039	13,603
Capital outlay	-	-	-	-
Transfer	<u>49,358</u>	<u>49,358</u>	<u>49,358</u>	<u>0</u>
Total Clerk's Office	<u>250,342</u>	<u>260,342 (1)</u>	<u>241,021</u>	<u>19,321</u>
Elections:				
Personal services	83,229	98,229	90,372	7,858
Materials and services	77,510	77,510	65,166	12,344
Capital outlay	6,800	6,800	6,749	51
Transfer	<u>39,654</u>	<u>39,654</u>	<u>39,654</u>	<u>0</u>
Total Elections	<u>167,539</u>	<u>222,193 (1)</u>	<u>201,940</u>	<u>20,253</u>
Sheriff's Office:				
Personal services	1,650,703	1,620,703	1,588,751	31,952
Materials and services	268,269	298,269	312,059	(13,790)
Capital outlay	-	115,000	106,664	8,336
Transfer	<u>262,607</u>	<u>262,607</u>	<u>262,607</u>	<u>0</u>
Total Sheriff's Office	<u>2,181,579</u>	<u>2,296,579 (1)</u>	<u>2,270,081</u>	<u>26,498</u>

**COLUMBIA COUNTY, OREGON**

**GENERAL FUND BY DEPARTMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
County Jail:				
Personal services	2,216,026	2,366,026	2,303,572	62,454
Materials and services	1,155,317	1,385,317	1,306,658	78,659
Capital outlay	50,000	50,000	12,416	37,584
Transfer	178,096	178,096	178,163	(67)
Reserve addition (contingency)	-	-	-	-
Total County Jail	<u>3,599,439</u>	<u>3,979,439 (1)</u>	<u>3,800,809</u>	<u>178,631</u>
Economic Development Office:				
Personal service	130,895	130,895	59,791	71,104
Materials and services	142,099	142,099	116,808	25,291
Transfer	38,371	68,371	65,410	2,961
Total Economic Development	<u>311,365</u>	<u>341,365 (1)</u>	<u>242,009</u>	<u>99,356</u>
County Surveyor:				
Personal service	39,588	47,088	41,849	5,239
Materials and services	4,195	4,195	2,955	1,240
Capital outlay	2,600	2,600	-	2,600
Transfer	13,469	13,469	12,085	1,384
Total County Surveyor	<u>59,853</u>	<u>67,353 (1)</u>	<u>56,889</u>	<u>10,464</u>
District Attorney:				
Personal service	1,030,823	1,090,823	1,072,132	18,691
Material and services	30,263	49,263	50,685	(1,422)
Transfer	169,047	157,047	151,675	5,373
Total District Attorney	<u>1,230,133</u>	<u>1,297,133 (1)</u>	<u>1,274,492</u>	<u>22,642</u>
Justice Court - Clatskanie/Vernonia:				
Personal services	146,284	171,284	173,055	(1,771)
Materials and services	149,250	149,250	105,122	44,128
Transfer	22,149	22,149	21,202	946
Total Justice Court	<u>317,682</u>	<u>342,682 (1)</u>	<u>299,379</u>	<u>43,303</u>
Columbia County Firing Range:				
Personal services	-	-	-	-
Materials and services	6,471	9,471	9,277	195
Transfer	7,931	7,931	6,936	994
Debt Service	-	-	-	-
Total Firing Range:	<u>14,402</u>	<u>17,402 (1)</u>	<u>16,213</u>	<u>1,189</u>

**COLUMBIA COUNTY, OREGON**

**GENERAL FUND BY DEPARTMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
Juvenile Department				
Personal services	434,670	444,670	436,927	7,743
Materials and services	133,722	133,722	100,537	33,184
Transfer	119,432	119,432	107,158	12,274
Total Juvenile Department	<u>687,823</u>	<u>697,823 (1)</u>	<u>644,622</u>	<u>53,201</u>
County Counsel:				
Personal service	363,983	373,983	369,338	4,645
Materials and service	29,500	29,500	18,027	11,473
Total County Counsel	<u>393,483</u>	<u>403,483 (1)</u>	<u>387,365</u>	<u>16,118</u>
Veteran's Service Office:				
Materials and service	67,807	67,807	59,834	7,973
Transfer	750	750	750	-
Total Veteran's Service Office	<u>68,557</u>	<u>68,557 (1)</u>	<u>60,584</u>	<u>7,973</u>
Emergency Services:				
Personal services	163,793	175,793	169,511	6,282
Materials and services	14,727	51,727	33,189	18,539
Capital Outlay	-	250,000	14,957	235,043
Transfer	85,561	85,561	85,560	0
Total Emergency Services	<u>264,081</u>	<u>563,081 (1)</u>	<u>303,217</u>	<u>259,864</u>
Finance Office				
Personal services	340,966	355,966	342,346	13,620
Materials and services	108,450	108,450	74,006	34,444
Capital outlay	-	-	-	-
Total Finance Office	<u>449,416</u>	<u>464,416 (1)</u>	<u>416,351</u>	<u>48,065</u>
Land Development Office				
Personal services	779,115	819,115	793,421	25,693
Materials and services	244,732	284,732	276,711	8,021
Capital outlay	371,145	371,145	-	371,145
Transfer	273,826	274,826	275,816	(990)
Contingency	61,000	20,000	-	20,000
Total Land Development Services	<u>1,729,818</u>	<u>1,769,818 (1)</u>	<u>1,345,949</u>	<u>423,870</u>
Information Services:				
Personal services	262,084	277,084	262,939	14,145
Materials and services	204,425	204,425	107,082	97,343
Capital outlay	50,600	50,600	20,226	30,374
Contingency	15,000	15,000	-	15,000
Total Information Services	<u>532,109</u>	<u>547,109 (1)</u>	<u>390,247</u>	<u>156,862</u>

**COLUMBIA COUNTY, OREGON**

**GENERAL FUND BY DEPARTMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2013**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
Human Resources/Civil Services:				
Personal services	142,759	157,759	153,182	4,577
Materials and services	3,550	3,550	2,451	1,099
Total Human Resources/Civil Services	<u>146,309</u>	<u>161,309 (1)</u>	<u>155,633</u>	<u>5,676</u>
Nondepartmental:				
Personal services	20,500	50,500	23,680	26,820
Materials and services	364,466	484,466	458,159	26,307
Debt service	742,561	742,561	747,007	(4,446)
Capital Outlay	120,000	90,000	-	90,000
Transfer	86,319	56,319	40,969	15,350
Contingency	684,000	644,000	-	644,000
Unappropriated Ending Balance	-	-	-	-
Total Non-departmental	<u>2,017,846</u>	<u>2,067,846</u>	<u>1,269,814</u>	<u>798,032</u>
Total expenditures	<u>\$ 16,437,352</u>	<u>\$ 17,665,506</u>	<u>\$ 15,383,740</u>	<u>\$ 2,281,765</u>

(1) Appropriation Level

**COLUMBIA COUNTY, OREGON**  
**SCHEDULE OF EXPENDITURES AND FEDERAL AWARDS**  
**For the Year Ended June 30, 2013**

	CFDA Number	SEFA
<b>Dept. of Housing and Urban Development</b>		
CDBG-CCMH/CAT	14.228	<u>164,255</u>
<b>Dept. of the Interior</b>		
* O&C Federal Timber Revenue	15.227	655,599 (1)
Wildlife Restoration and Basic Hunter Education	15.611	<u>29,549</u>
		685,148
<b>Dept. of Justice</b>		
Juvenile Accountability Block Grants	16.523	216
Drug Control Discretionary Grant	16.580	6,952
Crime Victim Assistance-VOCA	16.575	53,852
Child Support	93.563	<u>120,667</u>
		181,687
<b>Dept of Transportation</b>		
* FTA Project #OR04001901	20.500	26,739
FTA earmark	20.500	210,482
Metropolitan Transportation Planning	20.505	24,151
Formula Grants for Other Than Urbanized Areas	20.509	317,295 (1)
Capital Assistance Prog for Elderly Persons and Persons with Disabilities	20.513	338,044 (1)
New Freedom Program	20.521	31,612
State and Community Highway Safety	20.600	<u>1,000</u>
		949,323
<b>US Election Assistance Commission</b>		
Help America Vote Act	90.401	<u>1,428</u>
<b>Dept. of Energy</b>		
* ARRA - Energy Efficiency and Conservation Block Grants	81.128	<u>1,697,761 (1)</u>
<b>General Services Administration</b>		
* Surplus Property	39.003	<u>6,659</u>
<b>Dept of Health &amp; Human Services</b>		
Promoting Safe & Stable Families	93.556	11,296
Social Services Block Grant	93.667	35,730
Medical Assistance Program	93.778	6,606
CMHS Block Grant	93.958	13,074
Substance Abuse	93.959	<u>346,816 (1)</u>
		413,522
<b>Dept. of Homeland Security</b>		
** Urban Areas Security Initiative	97.008	86,333
Emergency Operations Center	97.052	12,389
Boating Safety Financial Assistance	97.012	95,498
Emergency Management Performance	97.042	91,908
Disaster Grants Public Assistance	97.036	14,458
◆ DR-1733 Hazard Mitigation	97.039	764,847 (1)
DR-1733 Hazard Mitigation	97.039	1,245,419 (1)
◆ Flood Mitigation	97.029	919,423 (1)
Flood Mitigation	97.029	<u>106,659 (1)</u>
		3,336,934
<b>Grand Total</b>		<u><u>7,436,717</u></u>

\* Federal Funds coming directly to county

\*\* Federal Funds from non-state partner

◆ Paid to Title Company for buy out program

(1) Indicates Major Program

**COLUMBIA COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES  
OF TAXES UNCOLLECTED  
For the Year Ended June 30, 2013**

**ALL COLUMBIA COUNTY GOVERNMENTS**

TAX YEAR	IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/1/12	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT 6/30/13
Current:						
2012-13	\$ 55,984,908	\$ 1,402,902	\$ (437,306)	\$ 34,365	\$ 51,652,395	\$ 2,492,304
Prior Years:						
2011-12	2,889,001	2,166	33,801	101,552	1,551,641	1,368,995
2010-11	1,693,109	(2,779)	(10,061)	133,430	805,594	880,233
2009-10	1,035,912	(3,845)	(7,256)	206,235	867,605	164,895
2008-09	383,047	(59)	(7,117)	105,140	378,219	(2,230)
2007-08 & Prior	179,738	(43)	(13,820)	10,742	30,433	135,528
Total Prior	6,180,807	(4,560)	(4,454)	557,100	3,633,493	2,547,420
<b>Total</b>	<b>\$ 62,165,715</b>	<b>\$ 1,398,343</b>	<b>\$ (441,760)</b>	<b>\$ 591,464</b>	<b>\$ 55,285,888</b>	<b>\$ 5,039,725</b>

**GENERAL AND DEBT SERVICE FUNDS:**

TAX YEAR	IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/1/12	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT 6/30/13
Current:						
2012-13	\$ 6,920,409	\$ 172,175	\$ (88,452)	\$ 4,899	\$ 6,343,061	\$ 311,822
Prior Years:						
2011-12	348,211	677	28,302	14,675	191,586	169,575
2010-11	202,248	10	35,908	18,348	98,739	121,058
2009-10	126,186	-	57,855	29,130	110,185	44,726
2008-09	48,678	-	30,243	15,446	50,492	12,983
2007-08 & Prior	22,378	-	1,085	1,502	3,766	18,195
Total Prior	747,701	688	153,393	79,101	454,768	366,537
<b>Total All Funds</b>	<b>\$ 7,668,110</b>	<b>\$ 172,862</b>	<b>\$ 64,941</b>	<b>\$ 84,000</b>	<b>\$ 6,797,829</b>	<b>\$ 678,359</b>

Taxes Receivable classified by Fund:

General	\$ 561,498
Debt Service	116,861
Subtotal	678,359
Development Agency	13,010
4-H	22,821
	<u>\$ 714,190</u>

Total Revenue	\$ 6,797,829
Total Accrued June 30, 2012	95,258
Total Accrued June 30, 2013	(103,987)
Development Agency	8,997
Meadowview Service District	3,948
4-H Extension Service District	227,466
Other Tax	(15,782)
Total Tax Revenue	<u>\$ 7,013,729</u>

Property Tax Revenue Classified by Fund:

General	\$ 5,618,740
Debt Service	1,154,578
Development Agency	8,997
Meadowview Service District	3,948
4-H Extension Service District	227,466
	<u>\$ 7,013,729</u>

**COLUMBIA COUNTY, OREGON**

**FUTURE MATURITIES OF LONG TERM DEBT  
For the Year Ended June 30, 2013**

Year	US Bank		City of St. Helens		Knife River	
	Principal	Interest	Principal	Interest	Principal	Interest
2013-2014	64,607	21,554	4,500	2,180	1,287	5,754
2014-2015	67,053	19,108	4,636	2,044	1,451	5,591
2015-2016	69,591	16,570	4,776	1,904	1,635	5,407
2016-2017	72,225	13,936	4,920	1,760	1,842	5,199
2017-2018	74,959	11,202	5,069	1,611	2,075	4,966
2018-2019	77,796	8,365	5,222	1,458	2,339	4,702
2019-2020	80,741	5,420	5,380	1,300	2,635	4,406
2020-2021	83,797	1,926	5,542	1,138	2,970	4,072
2021-2022	-	-	5,710	970	3,346	3,695
2022-2023	-	-	5,883	797	3,771	3,271
2023-2024	-	-	6,060	620	4,249	2,792
2024-2025	-	-	6,244	436	4,788	2,254
2025-2026	-	-	6,432	248	5,395	1,646
2026-2027	-	-	-	-	6,079	962
2027-2028	-	-	-	-	4,665	221
2028-2029	-	-	-	-	-	-
2029-2030	-	-	-	-	-	-
	<u>\$ 590,768</u>	<u>\$ 98,082</u>	<u>\$ 70,373</u>	<u>\$ 16,467</u>	<u>\$ 48,525</u>	<u>\$ 54,936</u>

Year	West Rainier		PWW Road		Transfer Station	
	Principal	Interest	Principal	Interest	Principal	Interest
2013-2014	17,733	14,731	-	475,139	141,872	141,872
2014-2015	17,883	13,756	178,377	796,762	148,923	148,923
2015-2016	18,042	12,773	697,270	277,869	156,325	156,325
2016-2017	18,209	11,780	532,064	243,075	164,094	164,094
2017-2018	18,386	10,779	558,614	216,525	172,249	172,249
2018-2019	18,571	9,768	286,489	188,650	180,810	180,810
2019-2020	23,768	8,746	300,785	174,354	189,796	189,796
2020-2021	23,976	7,439	315,794	159,345	199,229	199,229
2021-2022	24,200	6,090	331,552	143,587	209,131	209,131
2022-2023	24,436	4,729	348,096	127,043	219,525	219,525
2023-2024	29,686	3,354	365,466	109,673	230,435	230,435
2024-2025	29,949	1,685	383,703	91,436	241,888	241,888
2025-2026	-	-	402,850	72,289	253,910	253,910
2026-2027	-	-	422,952	52,187	266,529	266,529
2027-2028	-	-	444,058	31,082	279,775	279,775
2028-2029	-	-	178,822	8,923	293,680	293,680
2029-2030	-	-	-	-	309,535	309,535
	<u>\$ 264,839</u>	<u>\$ 105,630</u>	<u>\$ 5,746,893</u>	<u>\$ 3,167,940</u>	<u>\$ 3,657,706</u>	<u>\$ 3,657,706</u>

**COLUMBIA COUNTY, OREGON**

**FUTURE MATURITIES OF LONG TERM DEBT  
For the Year Ended June 30, 2013**

Year	PERS Bond 1		PERS Bond 2		General Obligation Bond, Series 1999	
	Principal	Interest	Principal	Interest	Principal	Interest
2013-2014	64,907	322,921	85,000	181,503	905,000	246,813
2014-2015	67,371	340,457	100,000	177,537	950,000	203,825
2015-2016	69,236	358,592	120,000	172,678	1,000,000	157,750
2016-2017	69,058	373,769	145,000	166,847	1,055,000	108,250
2017-2018	70,441	392,387	165,000	159,802	1,110,000	55,500
2018-2019	72,245	415,583	190,000	151,785	-	-
2019-2020	97,625	410,202	215,000	142,552	-	-
2020-2021	295,000	235,430	245,000	132,106	-	-
2021-2022	340,000	215,223	275,000	119,846	-	-
2022-2023	385,000	191,933	305,000	106,085	-	-
2023-2024	440,000	165,560	345,000	90,823	-	-
2024-2025	495,000	135,420	380,000	73,559	-	-
2025-2026	555,000	102,750	420,000	54,544	-	-
2026-2027	625,000	64,733	465,000	33,527	-	-
2027-2028	320,000	21,920	205,000	10,258	-	-
	<u>\$ 3,965,883</u>	<u>\$ 3,746,877</u>	<u>\$ 3,660,000</u>	<u>\$ 1,773,451</u>	<u>\$ 5,020,000</u>	<u>\$ 772,138</u>

General Obligation Bond,  
Series 2006

Year	Principal	Interest
2013-2014	915,000	201,388
2014-2015	955,000	164,788
2015-2016	1,000,000	126,588
2016-2017	1,045,000	86,588
2017-2018	1,090,000	43,600
	<u>\$ 5,005,000</u>	<u>\$ 622,950</u>



**COLUMBIA COUNTY, OREGON**

**SCHEDULE OF ACCOUNTABILITY FOR ELECTED OFFICIALS  
For the Year Ended June 30, 2013**

	<u>ASSESSOR</u>	<u>COUNTY CLERK</u>	<u>DISTRICT ATTORNEY</u>	<u>SHERIFF</u>	<u>TREASURER</u>	<u>JUSTICE OF THE PEACE</u>	<u>TOTAL</u>
On Hand - July 1, 2012	\$ 100	\$ 175	\$ -	\$ 40,047	\$ 8,106,531	\$ 3,126	\$ 8,149,979
Receipts		358,543	-	779,083	89,469,768	382,411	90,989,805
Turnovers & Disbursements: To County Treasurer & Others	-	(358,543)	-	(775,801)	(88,471,315)	(383,189)	(89,988,848)
On Hand June 30, 2013	<u>\$ 100</u>	<u>\$ 175</u>	<u>\$ -</u>	<u>\$ 43,329</u>	<u>\$ 9,104,983</u>	<u>\$ 2,348</u>	<u>\$ 9,150,935</u>
Consists of:							
Change, Petty Cash, and Revolving Funds	\$ 100	\$ 175	\$ -	\$ 100	\$ 9,098,246	\$ 2,348	\$ 9,100,969
Held in Escrow for Flood Recovery Beneficiaries	-	-	-	-	6,737	-	6,737
Held in Trust for Inmates	-	-	-	43,229	-	-	43,229
On Hand June 30, 2013	<u>\$ 100</u>	<u>\$ 175</u>	<u>\$ -</u>	<u>\$ 43,329</u>	<u>\$ 9,104,983</u>	<u>\$ 2,348</u>	<u>\$ 9,150,935</u>

COLUMBIA COUNTY, OREGON

REPORTS REQUIRED BY FEDERAL AND STATE REGULATIONS

COLUMBIA COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS



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

December 30, 2013

### **Independent Auditors' 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, 2013, and have issued our report thereon dated December 30, 2013. 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 39.

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

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

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

A handwritten signature in black ink that reads "Matthew Graves". The signature is written in a cursive, flowing style.

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

COLUMBIA COUNTY, OREGON

GRANT COMPLIANCE REVIEW



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

December 30, 2013

To the County Commissioners  
Columbia County, Oregon

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Columbia County as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated December 30, 2013.

**Internal Control Over Financial Reporting**

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

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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



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





**PAULY, ROGERS, AND CO., P.C.**  
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December 30, 2013

To the County Commissioners  
Columbia County, Oregon

**Independent Auditors' Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133**

**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 Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2013. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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, 2013.

**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 OMB Circular A-133, 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



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

COLUMBIA COUNTY  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 For the Year Ended June 30, 2013

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**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

**FINANCIAL STATEMENTS**

Type of auditors’ 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 audit findings disclosed relating to the financial statements which are required to be reported in accordance with GAGAS, A-133 S505(d)(2)  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 auditors’ report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, section 510(a)?  yes  no

**IDENTIFICATION OF MAJOR PROGRAMS**

<b><u>CFDA NUMBER</u></b>	<b><u>NAME OF FEDERAL PROGRAM CLUSTER</u></b>
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities
81.128	ARRA - Energy Efficiency and Conservation Block Grants
97.029	Flood Mitigation
97.039	DR-1733 Hazard Mitigation

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee?  yes  no

COLUMBIA COUNTY, OREGON  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2013

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**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 the federal grant activity of Columbia County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

## SATISTICAL SECTION

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

<u>CONTENTS</u>	<u>Page</u>
FINANCIAL TRENDS	89-94
<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	95-97
<i>These schedules contain information to help the reader assess the government's most significant local revenue sources, the property tax.</i>	
DEBT CAPACITY	98-99
<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.</i>	
DEMOGRAPHIC AND ECONOMIC INFORMATION	100
<i>Help the reader understand the environment within which the government's financial activities take place.</i>	
OPERATING INFORMATION	101
<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, 2013

	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04
Governmental activities										
Invested in capital assets, net of related debt	28,465,134	30,651,937	33,027,026	35,580,094	48,097,427	51,255,226	53,191,536	65,711,842	85,939,480	92,318,864
Restricted	9,273,509	10,354,152	9,451,867	303,731	282,078	227,314				
Unrestricted	1,971,572	1,923,848	2,371,432	14,314,189	8,379,489	9,532,161	11,144,604	9,767,075	3,256,584	2,797,775
Total governmental activities net position	<u>39,710,215</u>	<u>42,929,937</u>	<u>44,850,325</u>	<u>50,198,014</u>	<u>56,758,994</u>	<u>61,014,701</u>	<u>64,336,140</u>	<u>75,478,917</u>	<u>89,196,064</u>	<u>95,116,639</u>
Business-type activities										
Invested in capital assets, net of related debt	825,874	826,738	840,833	861,024	875,416	902,391	894,181	869,765		
Restricted										
Unrestricted	271,501	203,403	51,394	247,538	467,464	728,785	556,532	145,866		
Total business-type activities net position	<u>1,097,375</u>	<u>1,030,141</u>	<u>892,227</u>	<u>1,108,562</u>	<u>1,342,880</u>	<u>1,631,176</u>	<u>1,450,713</u>	<u>1,015,631</u>	<u>-</u>	<u>-</u>
Primary government activities										
Invested in capital assets, net of related debt	29,291,008	31,478,675	33,867,859	36,441,118	48,972,843	52,157,617	54,085,717	66,581,607	85,939,480	92,318,864
Restricted	9,273,509	10,354,152	9,451,867	303,731	282,078	227,314	-	-	-	-
Unrestricted	2,243,073	2,127,251	2,422,826	14,561,727	8,846,953	10,260,946	11,701,136	9,912,941	3,256,584	2,797,775
Total primary government activities net position	<u>40,807,590</u>	<u>43,960,078</u>	<u>45,742,552</u>	<u>51,306,576</u>	<u>58,101,874</u>	<u>62,645,877</u>	<u>65,786,853</u>	<u>76,494,548</u>	<u>89,196,064</u>	<u>95,116,639</u>

Columbia County, Oregon

Changes in net position - Last Ten Fiscal Years

(Accrual Basis of Accounting)

	Year ending June 30, 2013									
	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04
<b>Expenses</b>										
Governmental activities										
General government	5,135,625	5,565,525	5,204,982	9,515,950	9,666,699	6,845,730	6,064,877	5,700,402	5,118,568	5,823,913
Roads and bridges	6,771,510	7,931,837	8,668,276	5,786,981	8,754,969	16,544,441	16,885,253	17,599,513	17,131,699	16,316,941
Public safety	9,777,279	10,605,700	11,409,493	10,043,049	10,288,752	7,319,567	7,617,940	7,455,694	6,830,570	6,031,214
Health and welfare	7,639,119	22,577,239	7,661,353	4,729,646	4,949,788	3,133,636	5,956,272	4,927,500	5,622,725	5,335,077
Culture and recreation	1,208,806	1,167,084	1,348,600	1,343,153	1,358,327	933,324	1,012,038	2,321,896	1,911,133	805,172
Economic development	3,231,451	2,943,900	1,706,262	3,227,811	1,809,066	1,720,300	2,425,369	815,348	825,220	1,450,271
Interest on long-term debt	829,337	753,912	1,278,588	1,654,028	950,402	884,271	1,638,425	954,955	795,312	760,671
Total governmental activities expenses	<u>34,593,127</u>	<u>51,545,197</u>	<u>37,277,554</u>	<u>36,300,618</u>	<u>37,778,003</u>	<u>37,381,269</u>	<u>41,600,174</u>	<u>39,775,308</u>	<u>38,235,227</u>	<u>36,523,259</u>
Business-type activities										
Transfer Station	2,198,988	2,305,098	2,550,968	2,266,472	2,332,599	2,199,529	2,240,629	964,771	-	-
Total business-type activities expenses	<u>2,198,988</u>	<u>2,305,098</u>	<u>2,550,968</u>	<u>2,266,472</u>	<u>2,332,599</u>	<u>2,199,529</u>	<u>2,240,629</u>	<u>964,771</u>	<u>-</u>	<u>-</u>
Total primary government expenses	<u>36,792,115</u>	<u>53,850,295</u>	<u>39,828,522</u>	<u>38,567,090</u>	<u>40,110,602</u>	<u>39,580,798</u>	<u>43,840,803</u>	<u>40,740,079</u>	<u>38,235,227</u>	<u>36,523,259</u>
<b>Program revenues: Governmental activities</b>										
Charges for services										
Public safety	2,549,526	2,902,525	2,529,396	1,622,381	2,350,344	2,686,347	1,677,494	411,948	355,661	1,002,969
Economic development	412,633	738,486	1,037,722	1,598,033	1,212,978	2,443,197	8,814	8,630	8,033	524,308
General govt and other activities	900,099.07	1,976,116	1,898,147	2,165,628	2,980,159	2,069,769	3,630,006	3,986,461	3,193,801	2,443,267
Operating grants and contributions	12,885,441	27,176,712	11,159,429	9,846,392	8,619,550	6,497,151	9,680,114	6,650,539	7,212,685	1,419,897
Capital grants and contributions	1,065,840	2,805,314	789,698	1,637,139	6,739,839	3,421,859	172,492	186,210	5,933,955	-
Total gov activities program revenues	<u>17,813,539</u>	<u>35,599,153</u>	<u>17,414,392</u>	<u>16,869,573</u>	<u>21,902,870</u>	<u>17,118,323</u>	<u>15,168,920</u>	<u>11,243,788</u>	<u>16,704,135</u>	<u>5,390,441</u>
Program revenues: Business-type activities										
Charges for services - Transfer Station	2,353,436	2,425,241	2,323,926	2,029,076	2,027,965	2,341,384	2,480,286	902,302	-	-
Capital grants and contributions	-	-	-	-	-	-	-	68,000	-	-
Total business-type activities program rev	<u>2,353,436</u>	<u>2,425,241</u>	<u>2,323,926</u>	<u>2,029,076</u>	<u>2,027,965</u>	<u>2,341,384</u>	<u>2,480,286</u>	<u>970,302</u>	<u>-</u>	<u>-</u>
Total primary government revenues	<u>20,166,975</u>	<u>38,024,394</u>	<u>19,738,318</u>	<u>18,898,649</u>	<u>23,930,835</u>	<u>19,459,707</u>	<u>17,649,206</u>	<u>12,214,090</u>	<u>16,704,135</u>	<u>5,390,441</u>
<b>Net (expense)/revenue</b>										
Governmental activities	(16,779,588)	(15,946,044)	(19,863,162)	(19,431,045)	(15,875,133)	(20,262,946)	(26,431,254)	(28,531,520)	(21,531,092)	(31,132,818)
Business-type activities	154,448	120,143	(227,042)	(237,396)	(304,634)	141,855	239,657	5,531	-	-
Total primary gov net (expense)/revenue	<u>(16,625,140)</u>	<u>(15,825,901)</u>	<u>(20,090,204)</u>	<u>(19,668,441)</u>	<u>(16,179,767)</u>	<u>(20,121,091)</u>	<u>(26,191,597)</u>	<u>(28,525,989)</u>	<u>(21,531,092)</u>	<u>(31,132,818)</u>
<b>General revenues and other changes in net position</b>										
Governmental activities										
Property taxes	6,934,383	7,010,479	7,295,383	6,525,283	6,665,185	8,878,743	6,846,030	5,913,590	5,857,935	5,569,643
Intergovernmental	366,189	3,497,531	4,448,773	3,686,403	2,948,175	3,251,794	-	-	-	-
Fees, royalties, state-collected tax, misc	6,121,903	3,491,126	2,731,301	2,219,326	1,756,403	4,257,992	7,041,960	9,432,501	9,546,381	14,076,735
Interest and investment earnings	48,780	44,223	45,099	69,805	249,663	552,978	693,485	475,400	216,201	68,028
Transfers	88,611	(17,702)	(9,414)	-	-	-	-	(1,007,118)	-	-
Total governmental activities	<u>13,559,866</u>	<u>14,025,657</u>	<u>14,511,142</u>	<u>12,500,817</u>	<u>11,619,426</u>	<u>16,941,507</u>	<u>14,581,475</u>	<u>14,814,373</u>	<u>15,620,517</u>	<u>19,714,406</u>
Business-type activities										
Interest and investment earnings	1,397	69	1,293	3,078	16,338	38,608	37,188	2,982	-	-
Transfers	(88,611)	17,702	9,414	-	-	-	-	1,007,118	-	-

Total business-type activities	<u>(87,214)</u>	<u>17,771</u>	<u>10,707</u>	<u>3,078</u>	<u>16,338</u>	<u>38,608</u>	<u>37,188</u>	<u>1,010,100</u>		
Total primary government	<u>13,472,652</u>	<u>14,043,428</u>	<u>14,521,849</u>	<u>12,503,895</u>	<u>11,635,764</u>	<u>16,980,115</u>	<u>14,618,663</u>	<u>15,824,473</u>	<u>15,620,517</u>	<u>19,714,406</u>
Government activities prior period adjustment			<u>4,331</u>	<u>369,248</u>						
Change in net position										
Governmental activities	<u>(3,219,722)</u>	<u>(1,920,387)</u>	<u>(5,347,689)</u>	<u>(6,560,980)</u>	<u>(4,255,707)</u>	<u>(3,321,439)</u>	<u>(11,849,779)</u>	<u>(13,717,147)</u>	<u>(5,910,575)</u>	<u>(11,418,412)</u>
Business-type activities	<u>67,234</u>	<u>137,914</u>	<u>(216,335)</u>	<u>(234,318)</u>	<u>(288,296)</u>	<u>180,463</u>	<u>276,845</u>	<u>1,015,631</u>	<u>-</u>	<u>-</u>
Total primary gov change in net position	<u>(3,152,488)</u>	<u>(1,782,473)</u>	<u>(5,564,024)</u>	<u>(6,795,298)</u>	<u>(4,544,003)</u>	<u>(3,140,976)</u>	<u>(11,572,934)</u>	<u>(12,701,516)</u>	<u>(5,910,575)</u>	<u>(11,418,412)</u>



## Columbia County, Oregon

### Governmental Activities Tax Revenue by Source - Last Ten Fiscal Years

(Accrual Basis of Accounting)

Fiscal Year	Property taxes	Public service taxes	Franchise taxes	Mineral royalties and timber*	Total
2012-13	6,934,383	366,189	66,300	47,178	7,414,050
2011-12	7,010,479	347,539	88,503	81,378	7,527,899
2010-11	7,295,383	328,778	74,090	136,663	7,834,914
2009-10	6,525,283	567,916	41,261	1,879,890	9,014,350
2008-09	6,665,185	358,993	48,499	224,968	7,297,645
2007-08	8,878,743	344,252	85,246	381,407	9,689,648
2006-07	6,846,030	3,412,628	90,823	2,358,227	12,707,708
2005-06	5,913,590	5,475,129	196,504	2,697,882	14,283,105
2004-05	5,857,935	5,230,802	439,105	3,048,303	14,576,145
2003-04	5,569,643	10,632,868	278,009	2,305,288	18,785,808

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

Columbia County, Oregon

Fund Balances, Governmental Funds - Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04
General fund										
Nonspendable	162,915	135,365	182,209							
Restricted	642,528	758,200	1,162,920							
Committed	452,140	552,140	616,775							
Assigned	500,000	-								
Unassigned	2,775,511	2,711,077	3,023,169							
Reserved										
Unreserved				5,263,552	5,267,218	5,051,183	2,777,791	2,082,866	1,628,030	2,188,695
Total general fund	<u>4,533,095</u>	<u>4,156,782</u>	<u>4,985,073</u>	<u>5,263,552</u>	<u>5,267,218</u>	<u>5,051,183</u>	<u>2,777,791</u>	<u>2,082,866</u>	<u>1,628,030</u>	<u>2,188,695</u>
All other governmental funds										
Nonspendable	168,898	178,827	167,180							
Restricted	3,697,108	4,393,734	3,587,404							
Committed										
Assigned										
Unassigned			(49,816)							
Reserved								75,006	62,587	105,836
Reserved - debt service				(53,472)	50,556	80,002	60,657			
Reserved - system devel				303,731	231,522	147,312				
Unreserved				4,578,294	6,051,699	6,998,073	7,644,693	9,376,263	8,145,122	2,448,254
Total other governmental funds	<u>3,866,006</u>	<u>4,572,561</u>	<u>3,704,768</u>	<u>4,828,553</u>	<u>6,333,777</u>	<u>7,225,387</u>	<u>7,705,350</u>	<u>9,451,269</u>	<u>8,207,709</u>	<u>2,554,090</u>
All governmental funds										
Nonspendable	331,813	314,192	349,389	-	-	-	-	-	-	-
Restricted	4,339,636	5,151,934	4,750,324	-	-	-	-	-	-	-
Committed	452,140	552,140	616,775	-	-	-	-	-	-	-
Assigned	500,000	-	-	-	-	-	-	-	-	-
Unassigned	2,775,511	2,711,077	2,973,353	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-	-	105,836
Reserved - debt service	-	-	-	(53,472)	50,556	80,002	60,657	-	-	-
Reserved - system devel	-	-	-	303,731	231,522	147,312	-	-	-	-
Unreserved	-	-	-	9,841,846	11,318,917	12,049,256	10,422,484	11,459,129	9,773,152	4,636,949
Total governmental funds	<u>8,399,101</u>	<u>8,729,343</u>	<u>8,689,841</u>	<u>10,092,105</u>	<u>11,600,995</u>	<u>12,276,570</u>	<u>10,483,141</u>	<u>11,459,129</u>	<u>9,773,152</u>	<u>4,742,785</u>

Columbia County, Oregon

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

(Modified Accrual Basis of Accounting)

	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06*	2004-05*	2003-04*
<b>Revenues</b>										
Taxes	7,379,918	7,303,478	7,578,484	6,994,433	7,004,946	9,204,574	10,224,420	5,938,462	5,857,263	5,567,212
Intergovernmental	14,078,282	33,479,557	16,906,419	13,929,514	18,175,723	14,645,853	9,852,606	12,311,878	18,377,442	12,052,765
Charges for services	2,862,402	3,191,777	3,814,792	2,730,779	3,826,701	5,117,165	2,916,864	2,279,059	1,666,652	1,902,914
Licenses and permits	914,044	869,816	101,303	432,870	246,136	1,662,803	698,587			
Fines, fees, forfeitures	2,262,485	3,551,825	2,236,658	2,653,597	3,073,871	2,888,795	1,580,205	2,324,484	2,329,948	2,345,639
Royalties, misc	3,817,501	1,488,800	4,341,731	5,318,309	2,776,166	3,632,852	5,203,768	5,541,295	5,510,631	4,845,740
Interest and invstm't earnings	48,780	44,223	45,099	69,805	249,663	552,978	693,485	475,400	216,201	68,028
<b>Total revenues</b>	<b>31,363,411</b>	<b>49,929,476</b>	<b>35,024,486</b>	<b>32,129,307</b>	<b>35,353,206</b>	<b>37,705,020</b>	<b>31,169,935</b>	<b>28,870,578</b>	<b>33,958,137</b>	<b>26,782,298</b>
<b>Expenditures</b>										
General government	4,848,623	5,264,376	6,723,404	8,033,465	8,445,327	8,085,271	7,191,266	6,730,116	6,215,472	6,212,312
Roads and bridges	3,864,936	4,267,460	4,391,843	4,967,600	6,798,383	8,284,750	5,647,860	4,143,273	3,872,068	3,210,396
Public safety	8,979,316	9,756,585	10,773,853	8,621,050	7,989,392	8,441,991	7,130,093	7,047,368	6,441,545	6,274,477
Health and welfare	7,466,341	21,717,329	7,582,199	4,059,974	3,843,595	3,472,939	5,782,842	4,900,660	5,517,762	5,307,520
Culture and recreation	1,044,367	1,008,772	1,189,309	1,141,187	1,054,764	966,767	865,891	796,880	752,326	748,205
Economic development	2,955,898	2,654,739	1,493,920	2,770,784	1,404,771	2,094,755	2,374,255	1,972,682	1,879,864	1,673,338
Capital outlay	753,234	3,389,387	2,086,207	1,796,069	4,592,053	2,891,107	1,672,102	1,296,461	7,649,034	2,855,644
Debt service	1,870,275	1,838,837	2,198,430	2,086,829	1,900,496	1,676,961	12,714,049	1,574,818	1,441,185	1,376,830
Unfunded actuarial liab pymt								3,859,303		
<b>Total expenditures</b>	<b>31,782,991</b>	<b>49,897,485</b>	<b>36,439,165</b>	<b>33,476,958</b>	<b>36,028,781</b>	<b>35,914,541</b>	<b>43,378,358</b>	<b>32,321,561</b>	<b>33,769,256</b>	<b>27,658,722</b>
Excess of rev over/(under) exp	(419,580)	31,991	(1,414,679)	(1,347,651)	(675,575)	1,790,479	(12,208,423)	(3,450,983)	188,881	(876,424)
<b>Other financing sources (uses)</b>										
Sale of capital assets	730	7,510	17,500	3,400						
Transfers in	3,706,907	3,552,956	1,428,901	921,622	1,797,413	1,231,719	1,159,431	1,195,433	1,216,409	1,095,499
Transfers out	(3,706,907)	(3,535,254)	(1,428,901)	(921,622)	(1,797,413)	(1,231,719)	(1,159,431)	(1,195,433)	(1,216,409)	(1,095,499)
Transfers in from bus-type	95,712	42,210	(9,414)							
Transfers out to bus-type	(7,101)	(59,912)								
Issuance of debt, bond/note proceeds						2,950	11,157,429	5,149,379	4,904,073	1,527,705
<b>Total other financing sources (uses)</b>	<b>89,341</b>	<b>7,510</b>	<b>8,086</b>	<b>3,400</b>	<b>-</b>	<b>2,950</b>	<b>11,157,429</b>	<b>5,149,379</b>	<b>4,904,073</b>	<b>1,527,705</b>
<b>Net change in fund balances</b>	<b>(330,239)</b>	<b>39,501</b>	<b>(1,406,593)</b>	<b>(1,344,251)</b>	<b>(675,575)</b>	<b>1,793,429</b>	<b>(1,050,994)</b>	<b>1,698,396</b>	<b>5,092,954</b>	<b>651,281</b>
Debt service as a %age of noncap exp	6.4%	4.1%	6.8%	7.1%	6.4%	5.3%	43.9%	5.3%	5.8%	5.9%

(1)

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

\* Taxes category only included property tax, other taxes were categorized as intergovernmental

## Columbia County, Oregon

### Governmental Activities Tax Revenue by Source - Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

Fiscal Year	Property taxes	Public service taxes	Franchise taxes	Mineral royalties and timber*	Total
2012-13	7,013,729	366,189	66,300	47,178	7,493,396
2011-12	6,955,939	347,539	88,503	81,378	7,473,359
2010-11	7,249,706	328,778	74,090	136,663	7,789,237
2009-10	6,426,517	567,916	41,261	1,879,890	8,915,584
2008-09	6,645,953	358,993	48,499	224,968	7,278,413
2007-08	9,204,574	344,252	85,246	381,407	10,015,479
2006-07	6,811,792	3,412,628	90,823	2,358,227	12,673,470
2005-06	5,938,462	5,475,129	196,504	2,697,882	14,307,977
2004-05	5,857,263	5,230,802	439,105	3,048,303	14,575,473
2003-04	5,567,212	10,632,868	278,009	2,305,288	18,783,377

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

## Columbia County, Oregon

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

(Modified Accrual Basis of Accounting)

Fiscal Year	Real Property	Manufactured Structures	Personal Property	Utility Property	Total Assessed Value (AV)	Taxable Ratio (RMV to AV)	Real Market Value (RMV)	Taxes	Direct Tax Rate
2012-13	3,601,892,063	28,099,529	74,361,410	408,758,740	4,113,111,742	74.88%	5,492,574,239	55,984,908	1.36%
2011-12	3,549,577,947	28,178,258	71,979,650	408,630,654	4,058,366,509	74.10%	5,477,228,879	54,941,133	1.35%
2010-11	3,577,628,983	30,363,518	73,687,760	403,593,050	4,085,273,311	64.85%	6,299,615,211	56,992,720	1.40%
2009-10	3,458,935,122	30,725,947	83,873,780	419,956,181	3,993,491,030	59.66%	6,693,897,931	54,949,959	1.38%
2008-09	3,352,798,412	32,135,350	96,648,400	381,418,601	3,863,000,763	62.55%	6,175,643,775	51,183,655	1.32%
2007-08	3,185,200,815	31,815,070	77,149,290	601,213,350	3,895,378,525	57.14%	6,817,268,184	51,509,143	1.32%
2006-07	3,090,168,050	31,747,840	69,745,790	408,879,110	3,600,540,790	60.87%	5,914,890,583	45,633,147	1.27%
2005-06*	2,808,574,830	in personal	100,787,330	350,108,471	3,259,470,631	80.13%	4,067,884,801	43,949,633	1.35%
2004-05	2,649,013,190	in personal	96,502,060	363,216,080	3,108,731,330	81.51%	3,813,802,745	40,084,983	1.29%
2003-04	2,551,052,490	in personal	93,222,800	339,525,733	2,983,801,023	81.72%	3,651,054,203	38,642,111	1.30%

Source: County Assessor Rolls

\* FY2005-06 was the last year in the prior assessment and taxation software; totals produced from the current system are considered to be more complete.

Columbia County, Oregon

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

Taxpayer	Industry	FY2012-13			FY2003-04		
		Taxable Assessed Value (AV)	Rank	Percentage of Total Taxable AV	Taxable Assessed Value (AV)	Rank	Percentage of Total Taxable AV
Northwest Natural Gas	Utility	165,811,492	1	4.03%	148,246,160	1	4.97%
US Gypsum	Building Products	73,911,660	2	1.80%			
Portland General Electric	Utility	302,756,689	3	7.36%	120,248,000	2	4.03%
Armstrong World Industries	Ceiling Tiles	36,011,450	4	0.88%	28,459,600	5	0.95%
Longview Timberlands LLC	Wood Products	42,321,713	5	1.03%			
Clatskanie PUD	Utility	39,852,000	6	0.97%			
Columbia River PUD	Utility	33,294,600	7	0.81%	26,431,300	7	0.89%
Dyno Nobel, Inc	Explosives	24,782,960	8	0.60%			
Boise White Paper	Paper Products	20,795,884	9	0.51%			
Century Link	Utility	14,922,900	10	0.36%			
Boise Cascade	Wood Products				119,111,150	3	3.99%
Longview Fiber	Wood Products				36,366,180	4	1.22%
Cascade Tissue Group	Paper Products				27,552,900	6	0.92%
Qwest Corporation	Utility				14,349,495	8	0.48%
Coastal Refining and Marketing	Fertilizer				14,230,180	9	0.48%
Fred Meyer Stores	Retail				9,128,100	10	0.31%
All Others		3,358,650,394		81.66%	2,439,677,958		81.76%
Totals		<u>\$ 4,113,111,742</u>		<u>100.00%</u>	<u>\$ 2,983,801,023</u>		<u>100.00%</u>

## Columbia County, Oregon

### Property Tax Levies and Collections - Last Ten Fiscal Years

Fiscal Year	Collected First Year of the Levy			Collections in Subsequent Years	Total Collections through Most Recent Fiscal Year		Outstanding Delinquent Taxes	Percentage Delinquent
	Taxes Levied	Amount	Percentage of Levy		Amount	Percentage of Levy		
2012-13	6,920,409	6,343,061	91.7%		6,343,061	91.7%	311,822	4.5%
2011-12	6,902,573	6,331,768	91.7%	191,586	6,523,354	94.5%	169,575	2.5%
2010-11	6,807,953	6,252,873	91.8%	219,927	6,472,800	95.1%	121,058	1.8%
2009-10	6,725,147	5,772,981	85.8%	329,291	6,102,272	90.7%	44,726	0.7%
2008-09	6,521,791	5,970,448	91.5%	331,072	6,301,520	96.6%	12,983	0.2%
2007-08	6,261,400	5,749,885	91.8%	293,131	6,043,016	96.5%	8,351	0.1%
2006-07	6,006,883	5,524,777	92.0%	300,999	5,825,777	97.0%	2,123	0.0%
2005-06	5,655,715	5,262,772	93.1%	242,708	5,505,480	97.3%	3,861	0.1%
2004-05	5,341,802	5,050,084	94.5%	298,124	5,348,208	100.1%	2,316	0.0%
2003-04	5,163,562	4,730,577	91.6%	438,565	5,169,142	100.1%	1,544	0.0%

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

Columbia County, Oregon

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years

Governmental Activities									
Fiscal Year	Bonds Payable	Notes Payable	General Obligation Bonds	Business Type Activities	Total Primary Government	Percentage of Personal Income	Per Capita (estimate)	County Population	Per Capita Personal Income
								(1)	(2)
2012-13	7,625,883	7,014,721	5,005,000	3,657,706	23,303,310	NA	469	49,680	NA
2011-12	7,758,798	7,098,931	5,885,000	3,792,861	24,535,590	1.41%	494	49,625	35,185
2010-11	7,869,091	6,937,065	6,725,000	3,921,617	25,452,773	1.52%	515	49,430	33,940
2009-10	7,966,095	6,192,211	7,530,000	4,044,275	25,732,581	1.61%	521	49,351	32,482
2008-09	8,043,898	5,803,100	8,165,000	4,161,128	26,173,126	1.64%	537	48,773	32,801
2007-08	8,106,657	5,822,346	9,040,000	4,272,447	27,241,450	1.66%	566	48,164	34,064
2006-07	8,147,737	4,025,041	9,816,205	4,378,496	26,367,479	1.68%	555	47,486	33,077
2005-06	8,181,126	6,308,221	10,265,000	4,364,093	29,118,440	1.96%	624	46,663	31,871
2004-05	4,349,100	6,832,678	10,885,000		22,066,778	1.60%	480	46,014	29,916
2003-04	4,370,419	1,985,577	11,480,000		17,835,996	1.35%	394	45,286	29,123

(1) Population Research Center, Portland State University

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



Columbia County, Oregon

Legal Debt Margin Information - Last Ten Fiscal Years

Fiscal Year	Real Market Value	County Debt Limits			Debt at June 30			Legal Debt Margin at June 30			Percentage of Debt Margin Utilized		
		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	General Obligation Bonds	Revenue Bonds and Other Debt	Total Unused Debt Limit	General Obligation Bonds	Revenue Bonds and Other Debt	Combined percentage
2012-13	5,492,574,239	109,851,485	54,925,742	164,777,227	5,005,000	7,014,721	12,019,721	104,846,485	47,911,021	152,757,506	4.6%	12.8%	7.3%
2011-12	5,477,228,879	109,544,578	54,772,289	164,316,866	5,885,000	7,098,931	12,983,931	103,659,578	47,673,358	151,332,935	5.4%	13.0%	7.9%
2010-11	6,299,615,211	125,992,304	62,996,152	188,988,456	6,725,000	6,937,065	13,662,065	119,267,304	56,059,087	175,326,391	5.3%	11.0%	7.2%
2009-10	6,693,897,931	133,877,959	66,938,979	200,816,938	7,530,000	6,192,211	13,722,211	126,347,959	60,746,768	187,094,727	5.6%	9.3%	6.8%
2008-09	6,175,643,775	123,512,876	61,756,438	185,269,313	8,165,000	5,803,100	13,968,100	115,347,876	55,953,338	171,301,213	6.6%	9.4%	7.5%
2007-08	6,817,268,184	136,345,364	68,172,682	204,518,046	9,040,000	5,822,346	14,862,346	127,305,364	62,350,336	189,655,700	6.6%	8.5%	7.3%
2006-07	5,914,890,583			177,446,717			13,841,246			163,605,471			7.8%
2005-06	4,067,884,801			122,036,544			16,573,221			105,463,323			13.6%
2004-05	3,813,802,745			114,414,082			17,717,678			96,696,404			15.5%
2003-04	3,651,054,203			109,531,626			13,465,577			96,066,049			12.3%

ORS 287A.105(1) provides a debt limit on revenue bonds and other debt or liabilities of 1% of the real market value of all taxable property within the County's boundaries. This legal limit became effective January 1, 2008 superceding ORS 287.053.

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

# Columbia County, Oregon

## Demographic and Economic Statistics - Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (amounts expressed in thousands) (2)	Per Capita Personal Income	School Enrollment (3)	Unemployment Rate (4)
2012-13	49,680	N/A	N/A	7,838	9.2
2011-12	49,625	1,746,051	35,185	8,142	9.9
2010-11	49,430	1,677,648	33,940	8,244	11.3
2009-10	49,351	1,603,015	32,482	8,290	12.7
2008-09	48,773	1,599,822	32,801	8,548	11.1
2007-08	48,164	1,640,655	34,064	8,639	5.9
2006-07	47,486	1,570,678	33,077	8,108	5.8
2005-06	46,663	1,487,195	31,871	8,184	5.9
2004-05	46,014	1,376,549	29,916	8,535	8.2
2003-04	45,286	1,318,866	29,123	8,342	9.9

Source:

(1) Population Research Center, Portland State University

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

(3) Oregon Department of Education, Clatskanie, Rainier, Scappoose, St Helens and Vernonia SDs

(4) Oregon Labor Market Information System, Oregon Employment Department. Adjusted Unemployment Rates in January

Columbia County, Oregon

Full-time Equivalent County Government - Last Ten Fiscal Years

Function	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04
General Government	68.02	75.44	86.40	78.40	93.08	86.22	71.25	68.60	72.15	70.10
Public Safety										
Sheriff										
Officers	29.00	35.19	35.38	34.38	41.98	40.25	33.50	35.30	37.50	37.00
Civilians	4.58	4.74	3.99	4.49	5.48	4.80	6.50	9.50	11.40	9.60
Parole/Probation	14.07	13.78	14.57	14.77	19.09	15.24	21.80	21.60	22.70	20.90
Animal Control	1.98	2.57	2.96	3.95	3.46	2.67	2.90	2.75	2.35	2.10
Emergency Management	1.80	2.28	3.00	3.00	3.00	2.17	1.00	1.00	1.00	1.00
Highways and streets										
Engineering/Administration	5.00	5.50	5.50	5.50	5.50	5.75	5.00	5.00	4.00	5.00
Maintenance	18.00	20.00	20.00	20.00	21.00	21.00	21.00	21.00	21.00	19.66
Transfer Station/Solid Waste	0.91	2.95	3.70	4.95	3.80	1.25	1.00	1.00	1.00	0.00
Culture and recreation										
Parks	4.90	4.30	4.45	4.45	4.70	4.70	3.60	3.40	1.75	3.05
Fairgrounds	0.00	0.53	1.00	1.00	1.00	1.00	1.00	1.00	1.66	1.00
<b>Total</b>	<b>148.26</b>	<b>167.28</b>	<b>180.95</b>	<b>174.89</b>	<b>202.09</b>	<b>185.05</b>	<b>168.55</b>	<b>170.15</b>	<b>176.51</b>	<b>169.41</b>

FY2012-13 to FY 2007-08:  
Budgeted Full-time Equivalents

FY2003-04 to FY 2006-07:  
Full-time Equivalent Employees as of December 31