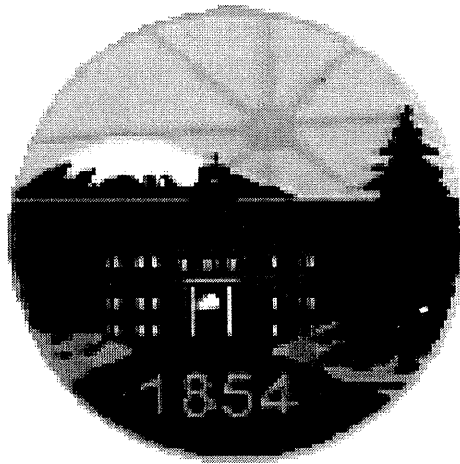


# **COLUMBIA COUNTY, OREGON**



## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**For the Fiscal Year Ended**

**June 30, 2005**

**Prepared by the Finance Department  
Columbia County, Oregon**



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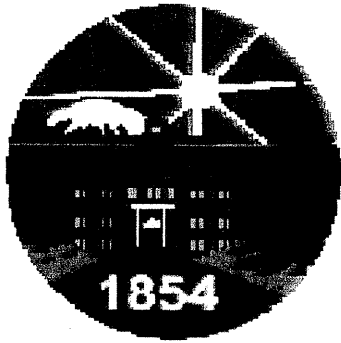
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## **INTRODUCTORY SECTION**





# COLUMBIA COUNTY Oregon

Department of Finance and Taxation  
Ruth M. Baker, Director  
230 Strand Street  
Columbia County Courthouse  
St. Helens, Oregon 97051  
Phone: (503) 397-7252  
Fax: (503) 397-5153  
[bakerr@co.columbia.or.us](mailto:bakerr@co.columbia.or.us)

October 30, 2005

Honorable Members  
Board of Commissioners  
Columbia County, Oregon

Members of the Board:

In accordance with state statutes, I hereby submit the Comprehensive Annual Financial Report (CAFR) of Columbia County, Oregon, as of June 30, 2005. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with Columbia County. It is believed that the data, as presented, is accurate in all material aspects and is presented in a manner designed to present fairly the financial position and results of the operation of Columbia County as measured by the financial activity of its various funds. All disclosures necessary to enable the reader to gain the maximum understanding of Columbia County's financial affairs have been included.

In developing and evaluating Columbia County's accounting system, consideration is given to the adequacy of the internal accounting controls. Internal accounting controls are discussed in the accompanying letter, and within that framework, I believe that Columbia County's financial transactions are properly recorded.

This report has been prepared following the guidelines recommended by the Government Finance Officers Association of the United States and Canada. The Government Finance Officers Association awards Certificates of Achievement for Excellence in Financial Reporting to those governments whose annual financial reports are judged to conform substantially with high standards of public financial reporting, including generally accepted accounting principles promulgated by the Governmental Accounting Standards Board. It is my belief that the accompanying financial report will meet program standards, and it will be submitted to the Government Finance Officers Association for review.

In accordance with the above-mentioned guidelines, the report consists of four parts:

1. Introductory section, including the letters of transmittal, list of principal officials, and the organization chart.
2. Financial section, including the financial statements and supplemental data of the government accompanied by our independent auditors' report.
3. Statistical section, including a number of tables of un-audited data depicting the financial history of Columbia County for the past ten years, information on overlapping governments, and demographic and other miscellaneous information.
4. Audit Comments and Government Auditing Standards and A-133 Reports section, including the result of an audit for conformity with the provisions of the Single Audit Act of 1984, U. S. Office of Management and Budget and OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations," and Oregon Minimum Standards. Information related to this single audit, including the schedule of expenditures of federal awards, findings, recommendations, and auditors' reports on the internal control structure and compliance with applicable laws and regulations are included.

### **Columbia County Government**

Columbia County was incorporated January 16, 1854 and is located along the Columbia River in the northwest corner of Oregon. The County includes an area of 657 square miles and has a population of 46,971. The principal industries are lumber and manufacturing. The County has three full-time commissioners who are elected for four-year terms. The Commission is responsible for, among other things, passing ordinances, adopting the budget, appointing committees and overseeing the day-to-day operations of the government. The County also has an elected sheriff, surveyor, clerk, assessor, treasurer, justice of the Peace and district attorney.

### **Economy**

The economic base in Columbia County is varied and growing. Traditionally the County's economy has been heavily dependent on products and activities associated with its natural resources. The forested areas provide timber for local wood products and paper operations as well as for export. The County's location, within 25 miles of the Portland metropolitan area, has attracted firms that manufacture products such as acoustical ceiling tiles, wallboard, and plastics. New industrial uses are planned for the Port Westward area including two natural gas power generating plants and an ethanol plant. Agricultural activity within the County is centered on Christmas tree farms, nurseries, and cattle.

The County's rugged interior limits economic activity to logging and small farms. In 1980 natural gas was discovered near the northwestern community of Mist. Many of the Mist wells continue to produce natural gas but most important to the gas companies are the reservoirs available for storage of natural gas in that area. The County is reviewing and re-negotiating gas leases.

The County is currently working on an addition to the park system. This year the purchase of the Crown Zellerbach logging road was finalized. This trail will be developed into a 23-mile equestrian, hiking, biking and walking trail that will extend from the Multnomah Channel to the Vernonia Banks Linear Trail. It will be a regional link to Oregon's newest state park located in neighboring Washington County.

The County is constructing a new Solid Waste Transfer Station to be operational in January 2006. The property was purchased in 2003 and the construction of the station is in progress. The County has obtained funding through the Oregon Community and Economic Development Department and \$78,000 in grants from the Department of Environmental Quality for a household hazardous facility within the transfer station.

The Port of St. Helens is the County's active port district. The Port has extensive industrial land holdings including ocean-going water access. These developed and semi-developed industrial sites are being marketed to heavy industrial users for future development. The Port Westward Industrial Park consists of 600 acres of prime Columbia River waterfront industrial property currently being upgraded with transportation and access improvements. The County has formed an urban renewal area, Columbia County Development Agency, which covers this industrial park. The Port also operates an airport and a marina in the south county area.

### **Property Tax**

Property taxes are the single largest general revenue source (20%) for Columbia County, totaling \$4,196,418 for the tax year ending June 30, 2005. This amount is strictly for operating purposes and does not include a separate levy amount for payment of principal and interest on the County's 1999 bonds to build a new 195 bed jail.

In 1997 Oregon voters adopted Ballot Measure 50, a comprehensive change in Oregon's property tax system. Tax bases were eliminated, levies for operating purposes were combined, reduced 17 percent statewide and, based on those reduced levies, a permanent tax rate per \$1,000 of assessed value was calculated for each taxing district. At the same time, assessed values for each property were reduced to the 1995 real market value less ten percent. After 1997, assessed values growth is limited to a maximum three percent annually unless the property is improved, divided, re-zoned or disqualified from special assessment or exemption (referred to as "exceptions").

These changes effectively changed Oregon's property tax system to a "rate based system", at least in terms of operating levies. Levies for bonded debt are still essentially a "levied based system".

With a permanent rate and assessed value growth limited to three percent plus exceptions, property tax revenues have been increasing less than the automatic six percent increases allowed under the pre-Measure 50 tax base system. Assessed value growth over the next five years should stay in the range of three percent annually.

### **Federal Shared Revenue**

One of the other major revenue sources is derived from timber harvested on former Oregon and California railroad lands. This revenue source is commonly known as federal O & C receipts. Columbia County is one of eighteen counties in Oregon to be a recipient of these funds. Historically, revenue from timber harvests is shared by a formula. The federal government keeps 50 percent and counties get the other 50 percent. The entitlement bill HR 2389 provides the County with approximately \$2 M with some money set aside for environmental projects. The base amount will increase annually by fifty percent of the changes in the consumer price index for rural areas as published in the Bureau of Labor statistics. This revenue source is expiring in 2007 and legislators and commissioners are working hard to get this funding reauthorized.

### **Capital Construction**

The County is constructing a transfer station scheduled to be operational by January 2006. This construction will be paid for by an Oregon Economic and Community Development Department loan which will be repaid by user fees. In addition major infrastructure improvements are being developed

in the North County industrial park area near Clatskanie. Public works and the Port of St. Helens are developing the road and water system in that area to facilitate the arrival of energy companies. Financing for these developments comes from a \$1 M grant from the federal government and loans to be repaid by the newly created urban renewal district. Other construction that the County was involved with this year was the new mental health administrative building. Since the Oregon economic development department did not want to deal directly with a non-government entity, the County acted as intermediary for the acceptance of the construction loan and grant for this facility. Once the facility is completed the asset and the loan will be turned over to Columbia Community Mental Health Agency.

### **Debt Administration**

At June 30, 2005, the County had seven debt issues outstanding, an energy improvement loan (SELP) in the amount of \$33,661, a road construction loan for an economic development project in West Rainier in the amount of \$367,239, an economic development loan to construct the transfer station with a balance of \$1,628,373, another economic development loan to construct a mental health facility with a balance of \$1,823,691, an economic development special public works fund loan for road construction in the urban renewal area with a balance of 2,979,714, a general obligation bond for the construction of the jail in the amount of \$10,885,000, and a bond issue paying off the County's un-funded actuarial liability at December 2001, for the Public Employee Retirement System (PERS), the balance at June 30, 2005, remains at \$4,349,100.

Under current state statutes, the County's general obligation and limited bonded debt issuances are subject to legal limitations. As of June 30, 2005, the County's aggregate general obligation bonded debt subject to limitation was \$10,822,413, which is 14 percent of the legal limit. The County's aggregate amount of limited tax bond subject to limitation was \$4,349,100 or 11 percent of the legal limit. Total other debt not subject to limitations consists of accrued compensated absences, as of June 30, 2005, of \$1,021,478. County debt per capita equals \$357.

### **Cash Management**

The County maintains an account with the Oregon State Treasurer's Local Government Investment Pool (LGIP) and maintains an interest bearing general checking account. The County earned interest revenue of \$216,201 on all investments for the year ended June 30, 2005.

The County's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. Accordingly, deposits were either insured by federal depository insurance or collateralized. All collateral on deposits was held by the County, its agent, or a financial institution's trust department in the County's name. All investments held by the County during fiscal year 2004-2005 are classified in the category of lowest credit risk as defined by the Government Accounting Standards board or are not considered to be investment securities and cannot be categorized.

### **Risk Management**

The County maintains adequate insurance coverage including earthquake and flood coverage. The County continues to conduct safety meetings and provide prevention training to minimize accident-related losses. The County is a direct-pay employer for unemployment costs working in cooperation with the State Employment Division.

**Independent Audit**

State statutes require an annual audit by independent certified public accountants. The accounting firm of Merina & Company has performed this service for the County since 2001. The report of the independent certified public accountants on the general purpose financial statements and combining and individual fund statements and schedules is included in the financial sections of this report.

**Other Information Award**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Columbia County for its comprehensive annual financial report for the fiscal year ended June 30, 2004. A certificate of Achievement is valid for a period of one year only and to obtain it again the County must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

**Additional Information.**

Additional information about Columbia County can be found in the management discussion and analysis following in the financial section of this comprehensive annual financial report.

**Acknowledgments.**

The preparation of the CAFR on a timely basis was made possible by the dedicated service of the entire staff of the Finance Department. Each member of the department has my sincere appreciation for the contributions made in preparation of this report. I also extend this appreciation to all the other County departments especially the Land Development Services Department, the Economic Development Department, the Assessor's Office and Public Works.

In closing, without the leadership and support of the Budget Officer and Commissioner Tony Hyde and the entire governing body of the County, preparation of this report would not have been possible.

Sincerely,



Ruth M. Baker  
Director of Finance

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Columbia County,  
Oregon

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2004

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Nancy L. Zjelke*

President

*Jeffrey R. Emer*

Executive Director

**COLUMBIA COUNTY, OREGON**  
**COUNTY OFFICIALS**  
**June 30, 2005**

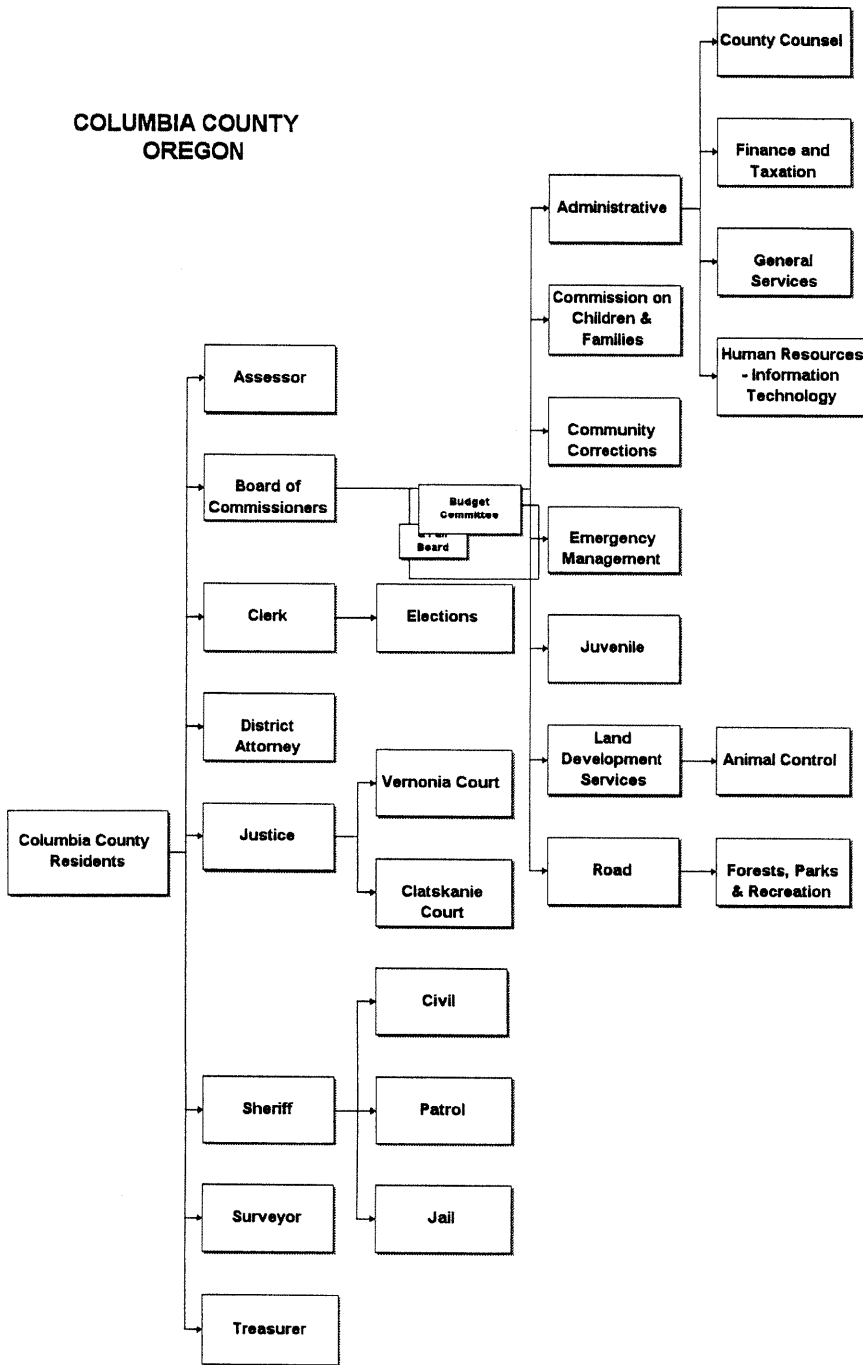
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<b><u>Board of Commissioners</u></b>	<b><u>Position</u></b>	<b><u>Term Expires</u></b>
Joe Corsiglia Columbia County, Oregon	Commissioner	January 2009
Anthony Hyde Columbia County, Oregon	Commissioner	January 2009
Rita Bernhard Columbia County, Oregon	Chairperson	January 2007

**Other Elected Officials**

Susan Poling Columbia County, Oregon	Assessor	January 2007
Elizabeth Huser Columbia County, Oregon	Clerk	January 2007
Steve Atchison Columbia County, Oregon	District Attorney	January 2007
Philip Derby Columbia County, Oregon	Sheriff	January 2009
Philip Dewey Columbia County, Oregon	Surveyor	January 2009
Ruth Baker Columbia County, Oregon	Treasurer	January 2009
Rod McLean Columbia County, Oregon	Justice of the Peace	January 2007

**COLUMBIA COUNTY  
OREGON**



## **FINANCIAL SECTION**



**INDEPENDENT AUDITORS' REPORT**

Board of Commissioners  
Columbia County  
St. Helens, Oregon 97051

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Columbia County, Oregon (the County), as of and for the year ended June 30, 2005, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These basic financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

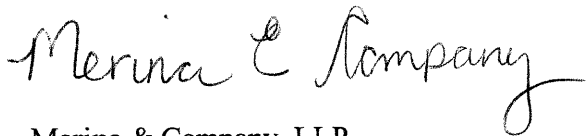
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Columbia County, Oregon as of June 30, 2005, and the respective changes in financial position, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated, September 27, 2005, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The management's discussion and analysis and required supplementary information as listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, other supplementary information, and the statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by 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 statement of Columbia County. The other supplemental information and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion, is fairly presented, in all material respects, in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads "Merina & Company". The signature is written in dark ink and is positioned above the typed name of the firm.

Merina & Company, LLP  
West Linn, Oregon  
September 27, 2005

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

As management of Columbia County, we offer readers of Columbia County's financial statements this narrative overview and analysis of the financial activities of Columbia County for the fiscal year ended June 30, 2005. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-v of this report.

### **Financial Highlights**

- The assets of Columbia County exceeded its liabilities at the close of the most recent fiscal year by \$89,196,064 (Net assets). Of this amount, \$3,256,584 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net assets decreased by \$5,920,575.
- As of the close of the current fiscal year, Columbia County's governmental funds reported combined ending fund balances of \$9,835,739. Over 99% of this total amount, \$9,773,152, is available for use within the County's designations and policies.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$1,628,030 or 8.6% percent of total general fund expenditures.

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

The discussion and analysis are intended to serve as introductions to Columbia County's basic financial statements. Columbia County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also 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 assets presents information on all of Columbia County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Columbia County is improving or deteriorating.

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). The governmental activities of Columbia County include general government, public safety, highways and streets, economic development, and culture and recreation.

The government-wide financial statements include not only the County itself (known as the primary government), but also a legally separate Urban Renewal Agency (Development Agency) and a 4-H & Extension Service District, for which the County is financially accountable. Although legally separate, the URA and the 4-H Extension Service District's governing body is identical to the County's, and because the services of the URA and the 4-H Extension Service are exclusively for the benefit of the County, it is included as an integral part of the primary government. Complete financial statements for the Urban Renewal Agency 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.

The government-wide financial statements can be found on pages 12-13 of this report.

**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 two categories: governmental funds and fiduciary funds.

**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 available 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 governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, and two special revenue funds, all of which are considered to be major funds. Data from the other sixteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on pages 14-16 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the County government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Columbia County's own programs. The basic fiduciary funds financial statement can be found on page 17 of this report.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 18-33 of this report.

**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. Budgetary comparison statements for major funds can be found on pages 35-37 of this report.

**Other supplementary information.** The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information for major funds. Combining individual fund statements and schedules can be found on pages 41-46 of this report. Budgetary comparison statements for non-major funds are required by State law. Non-major budgetary comparison statements can be found on pages 50-70 of this report.

**Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government’s financial position. In the case of Columbia County, assets exceeded liabilities by \$89,196,064 this current fiscal year and \$95,116,639 at the close of the prior fiscal year. This reduction is largely 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.

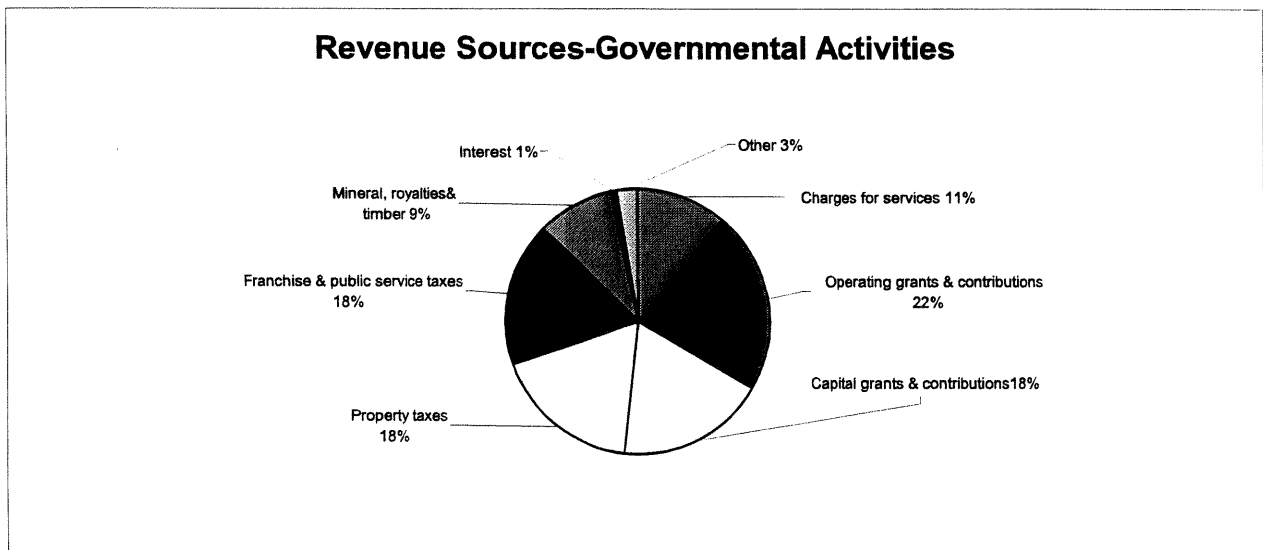
By far the largest portion of Columbia County’s net assets (96% percent) reflects its investment in capital assets (e.g. land, buildings, machinery, and infrastructure) less any related debt used to acquire those assets that is still outstanding. Columbia County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Columbia County’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

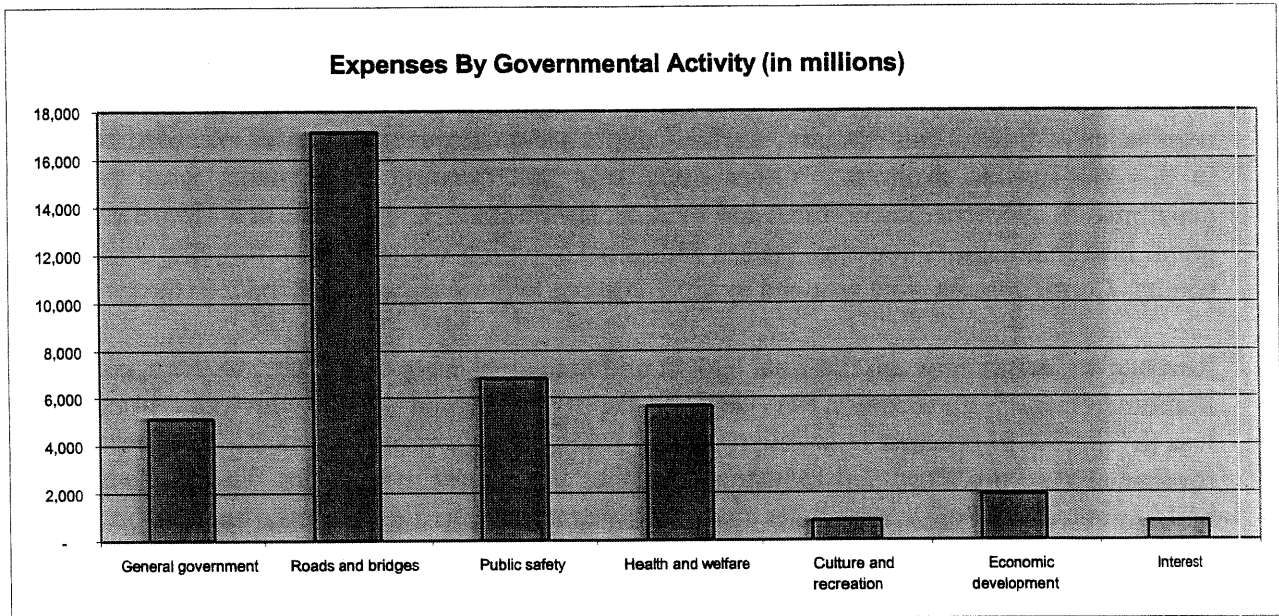
<b>Governmental Activities</b>	<b>2005</b>	<b>2004</b>
Current and other assets	11,767,997	10,849,752
Capital assets	102,246,935	104,805,680
Total assets	114,014,932	115,655,432
Current Liabilities	8,043,360	4,735,742
Long-term outstanding liabilities	16,775,508	15,803,051
Total liabilities	<u>24,818,868</u>	<u>20,538,793</u>
Net assets:		
Invested in capital assets, net of related debt	85,939,480	92,318,864
Unrestricted	<u>3,256,584</u>	<u>2,797,775</u>
Total net assets	<u><u>89,196,064</u></u>	<u><u>95,116,639</u></u>

A portion of Columbia County's net assets represents resources that are invested in capital assets, net of related debt. The remaining balance is unrestricted net assets and may be used to meet the County's ongoing obligations to citizens and creditors. At the end of the current fiscal year, Columbia County is able to report positive balances in both categories of net assets.

<b>Governmental Activities</b>	<b>2005</b>	<b>2004</b>
<b>Revenue:</b>		
Program revenues		
Charges for services	3,557,495	3,970,544
Operating grants and contributions	7,212,685	1,419,897
Capital grants and contributions	5,933,955	-
General revenues:		
Property taxes	5,857,935	5,569,643
Franchise and public service taxes	5,669,907	10,910,877
Mineral, royalties and timber	3,048,303	2,305,288
Unrestricted investment earnings	216,201	68,028
Other	828,171	860,570
<b>Total revenues</b>	<b><u>32,324,652</u></b>	<b><u>25,104,847</u></b>
<b>Expenses</b>		
General government	5,118,568	5,823,913
Roads and bridges	17,131,699	16,316,941
Public safety	6,830,570	6,031,214
Health and welfare	5,622,725	5,335,077
Culture and recreation	835,220	805,172
Economic development	1,911,133	1,450,271
Interest on long-term debt	795,312	760,671
<b>Total expenses</b>	<b><u>38,245,227</u></b>	<b><u>36,523,259</u></b>
<b>Change in net assets</b>	<b><u>(5,920,575)</u></b>	<b><u>(11,418,412)</u></b>
Net assets, beginning of period	<u>95,116,639</u>	<u>106,535,051</u>
Net assets, end of period	<u>89,196,064</u>	<u>95,116,639</u>

Below are specific graphs, which provide comparisons of the governmental activities, revenues and expenditures.





**Financial Analysis of the County's Funds**

**Governmental funds.** The focus of Columbia County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Columbia County's financing requirements. In particular, the unreserved fund balance may serve as useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, Columbia County's governmental funds reported combined ending fund balances of \$9,835,739. Approximately ninety-nine percent of this total amount (\$9,768,700) constitutes unreserved fund balance. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed 1) to pay debt service (\$62,587), and 2) for capital projects (\$4,452).

The general fund decreased by \$560,665 in 2005. All of this decrease can be attributed to the construction of the transfer station. In prior years revenue earmarked for the construction of the facility was received. In the current year those funds were used to fill the gap between actual construction costs paid and funds received from the construction loan from the Oregon Economic Community Development Department.

The road fund balance increased by \$4,552,930 over the year. \$3,725,000 was revenue received from the State of Oregon as part of their bridge replacement program.

The pass through fund increased in 2005 by \$27,207 because one pass through entity overspent their revenue in the prior year and the County financed the deficit for the responsible agency until the promised grant materialized in the current year.

**Budgetary Highlights**

**General Fund.** Amendments to the original budget for the general fund were necessary due to legal services used for a dispute between Columbia County and the historical society. The county fair required an additional contribution, and the County’s unemployment expenses exceeded expectation in this self-insured program. Other line items that needing adjustments were the Sheriff department’s overtime expenditures and an expense line associated with the new Homeland Security grant. National security concerns caused additional overtime to assure and protect the citizens of this county. Contingencies were reduced by \$232,200 due to these adjustments made in the general fund.

Revenue variances between the final budget and the actual were due in part to the opening of the Immigration and Naturalization Service (INS) facility in Tacoma in 2004 which caused a significant loss (\$570,000) of prisoner boarding revenue. Another large variance was due to expected permit revenue at the Port Westward industrial area that did not yet materialize. This postponement of building activity at Port Westward is also a significant factor in the difference between budgeted and actual economic development expenses. The variances in the capital outlay and loan proceeds budgets are due in part to the delaying of the construction schedule on the transfer station. The new Columbia Community Mental Health facility came in significantly under budget due to large amounts of donated materials and services.

**Capital Asset and Debt Administration**

**Capital assets.** Columbia County’s investment in capital assets for its governmental activities as of June 30, 2005, amounts to \$98,426,296 (net of accumulated depreciation). This investment in capital assets includes land, buildings, infrastructure, machinery and equipment.

Major capital asset events during the current fiscal year included the following: The County road department is continuing road construction (\$2,409,276) in the Port Westward Urban Renewal area. This infrastructure improvement is being financed through grants and loans. The land development services department is in the process of constructing the County transfer station. This facility should be operational by January 2006. The road department purchased several pieces of equipment including a road trailer and a paving machine this past year. The parks department is continuing to enhance Camp Wilkerson into a horse camp with new cabins, trails and corrals. Three new cabins were added this year. Additional information regarding capital assets can be found in Note 5 in the notes to the basic financial statements.

**Columbia County's Capital Assets**  
(Net of Depreciation)

	<b>2005</b>	<b>2004</b>
Land and land improvements	5,195,987	4,907,761
Construction in progress	9,441,560	2,536,976
Buildings	14,466,030	14,857,340
Infrastructure	68,624,455	81,736,565
Furniture and equipment	698,264	767,038
	<u>98,426,296</u>	<u>104,805,680</u>

**Long-term debt.** At the end of the current fiscal year, Columbia County had total long-term debt outstanding of \$23,155,996. \$10,885,000 of this was for the general obligation jail construction debt. Additional \$4,349,100 is a PERS limited tax bond debt which was sold in March 2002 to finance the un-funded actuarial liability ascribed to Columbia County as of December 31, 1999 by the Oregon Public Employees' Retirement System's (PERS) actuary. An economic development bond for a road development in Rainier has an outstanding balance of \$367,239. Additional long-term debt in the amount of \$33,661 for the improvement of energy efficiency in the governmental buildings, and \$1,021,478 for compensated absences are also outstanding. The road improvements at the Columbia County urban renewal area in Clatskanie are being constructed with interim financing. This interim loan will be paid off by August 2005 and the debt will be taken over by the Columbia County Development Agency. It will be repaid with urban renewal property tax incremental revenue. An intergovernmental agreement between the County and the Development Agency is being finalized. New notes this year are the transfer station construction loan in the amount of \$1,628,373, the mental health facility construction loan in the amount of \$1,823,691 and the lease for the Clerk's voting system in the amount of \$67,740. The mental health facility will be turned over to the agency including the associated interim loan when the project is completed. The County helped facilitate the pass through of funds from the State to the non-profit mental health agency. The transfer station should be completed in the coming year and the note will be repaid from revenue derived from the operation of the facility. The Clerk's voting system is a capital lease that will be paid off in four years. This system was purchased to replace a twenty-year old system that could no longer be upgraded.

**Columbia County's Outstanding Debt**

General Obligation Bonds, Limited Tax Bonds  
Long-Term Notes and Compensated Absences

	<b>2005</b>	<b>2004</b>
General Obligation Bonds-1999 Jail Construction	10,885,000	11,480,000
Limited Tax Bond - 2002 PERS UAL Bond	4,349,100	4,370,419
Road Improvement Bond - Rainier	367,239	378,955
Lease - Clerk Voting System	67,740	-
Loan - Port of St. Helens	-	36,186
Long Term Note-Energy Improvement	33,661	42,731
Note-OECD Transfer Station Construction	1,628,373	-
Note-OEDD-Mental Health Facility Construction	1,823,691	-
Compensated Absences	1,021,478	895,827
Interim Financing-Port Westward SPWF Loan	2,979,714	1,527,705
Total	<u>23,155,996</u>	<u>18,731,823</u>

Columbia County maintains an Aa2 rating from Moody's on its general obligation debt.

State statutes limit the amount of bonded debt an Oregon County may issue to 3% of total real market value of all taxable property within its boundary. The current debt limitation for Columbia County is \$65,453,642 for general obligation bonds and \$33,788,927 for limited tax bonds.

Additional information on Columbia County's long-term debt can be found in Note 7 in the notes to the basic financial statements.

**Economic Factors and next year's Budget.** Columbia County's unemployment rate ended the fiscal year at 7.6 percent as opposed to the state unemployment rate of 6.5 percent and the national unemployment rate of 5.2 percent. While the County's unemployment rate improved over last year by 1.5 percent it is still in the top third of the state. But there is economic improvement on the horizon. Columbia County has completed Phase 1A of the Port Westward access improvements and with a \$1 M grant from the Economic Development Agency is in the process of beginning Phase 1B. Portland General Electric's construction of a new gas fired electricity generating plant is twenty-five percent complete and will result in a \$200 M investment at Port Westward. The new plant will have a generating capacity of approximate 400 megawatt, and will provide energy for PGE customers and wholesale. This plant will result in 17 new hires. Other interested parties are looking at industrial sites adjacent to the PGE plant including possibly a liquid natural gas facility.

The County has completed purchase of the Crown-Zellerbach logging road and received a grant from the National Park Service for master planning to turn the old logging road into a regional hiking, biking and equestrian trail.

County building permit numbers were improved by about 17% over the prior year. A total of 2,428 building permits were issued with the construction value of just over \$34 M. An additional factor of importance to the County is the state revenue picture. The Oregon revenue picture is improving and the County is expecting revenues to stay level or even increase for some programs. These factors were considered when Columbia County prepared its 2005 budget.

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

## **BASIC FINANCIAL STATEMENTS**



## **BASIC FINANCIAL STATEMENTS**

The basic financial statements include inter-related sets of financial statements as required by the GSAB. The sets of statements include:

➤ Government-Wide Financial Statements

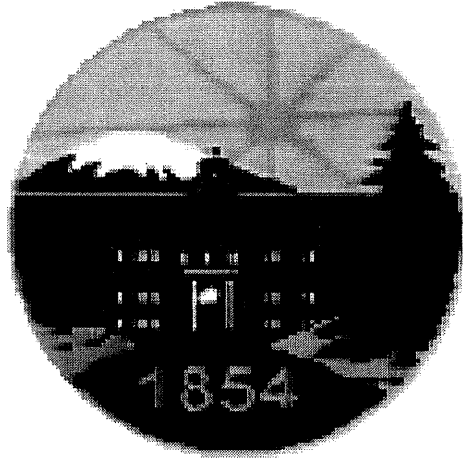
➤ Fund Financial Statements

    Governmental Funds

    Fiduciary Funds

In addition, the notes to the basic financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

# **COLUMBIA COUNTY, OREGON**



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**COLUMBIA COUNTY, OREGON**  
**STATEMENT OF NET ASSETS**  
**June 30, 2005**

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**ASSETS**

Current assets:

Cash and cash equivalents	\$ 9,262,616
Receivables:	
Property taxes receivable	459,560
Due from other governments	1,520,972
Special assessments receivable	10,701
Prepays	287,924
Due from agency funds	93,094
Inventories	<u>133,130</u>
 Total current assets	 <u>11,767,997</u>

Noncurrent assets:

Restricted cash and cash equivalents	13,074
Net pension asset	3,742,398
Bond costs	65,167
Capital assets:	
Nondepreciable	14,637,547
Depreciable, net	<u>83,788,749</u>
 Total noncurrent assets	 <u>102,246,935</u>

Total assets	<u><u>\$ 114,014,932</u></u>
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**LIABILITIES**

Current liabilities:

Accounts payable	\$ 1,389,023
Interest payable	144,416
Current portion of long-term obligations	<u>6,509,921</u>
 Total current liabilities	 8,043,360

Noncurrent liabilities:

Deposits and bail	129,433
Noncurrent portion of long-term obligations	<u>16,646,075</u>
 Total noncurrent liabilities	 16,775,508
 Total liabilities	 <u>24,818,868</u>

**NET ASSETS**

Invested in capital assets, net of related debt	85,939,480
Unrestricted	<u>3,256,584</u>

Total net assets	<u>89,196,064</u>
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Total liabilities and net assets	<u><u>\$ 114,014,932</u></u>
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The accompanying notes are an integral part of the basic financial statements.

**COLUMBIA COUNTY, OREGON**  
**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2005**

Functions/Programs	Program Revenues				Net (Expense)/ Revenue
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 5,118,568	\$ 2,333,598	\$ 1,509,465	\$ 1,533,412	\$ 257,907
Roads and bridges	17,131,699	369,078	217,494	4,400,543	(12,144,584)
Public safety	6,830,570	355,661	426,572	-	(6,048,337)
Health and welfare	5,622,725	-	5,059,154	-	(563,571)
Culture and recreation	835,220	491,125	-	-	(344,095)
Economic development	1,911,133	8,033	-	-	(1,903,100)
Interest on long-term debt	795,312	-	-	-	(795,312)
Total governmental activities	<u>38,245,227</u>	<u>3,557,495</u>	<u>7,212,685</u>	<u>5,933,955</u>	<u>(21,541,092)</u>
General revenues:					
Property taxes					5,857,935
Franchise fees					439,105
Public service taxes					5,230,802
Mineral royalties and timber					3,048,303
Interest and investment earnings					216,201
Miscellaneous					828,171
Total general revenues and transfers					<u>15,620,517</u>
Change in net assets					(5,920,575)
Net assets - beginning					<u>95,116,639</u>
Net assets - ending					<u>\$ 89,196,064</u>

The accompanying notes are an integral part of the basic financial statements.

**COLUMBIA COUNTY, OREGON**  
**BALANCE SHEET**  
**June 30, 2005**

	<u>General</u>	<u>Road</u>	<u>Direct Pass-Through Grant</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,607,138	\$ 5,162,598	\$ -	\$ 2,492,880	\$ 9,262,616
Cash - restricted	-	-	-	13,074	13,074
Receivables					
Property taxes receivable	340,221	-	-	119,339	459,560
Due from other governments	984,583	223,694	39,842	272,853	1,520,972
Special assessments receivable	-	10,701	-	-	10,701
Prepays	137,924	-	-	150,000	287,924
Due from agency funds	73,219	-	-	19,875	93,094
Due from other funds	12,840	-	-	-	12,840
Inventories	-	133,130	-	-	133,130
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 3,155,925</u>	<u>\$ 5,530,123</u>	<u>\$ 39,842</u>	<u>\$ 3,068,021</u>	<u>\$ 11,793,911</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 1,091,797	\$ 205,585	\$ 26,209	\$ 65,432	\$ 1,389,023
Deposits and bail	127,963	-	-	1,470	129,433
Due to other funds	-	-	12,840	-	12,840
Deferred revenue	308,135	-	-	118,741	426,876
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>1,527,895</u>	<u>205,585</u>	<u>39,049</u>	<u>185,643</u>	<u>1,958,172</u>
<b>Fund balances:</b>					
Reserved for:					
Debt service	-	-	-	62,587	62,587
Unreserved, reported in:					
General fund	1,628,030	-	-	-	1,628,030
Special revenue funds	-	5,324,538	793	2,815,339	8,140,670
Capital projects funds	-	-	-	4,452	4,452
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total fund balances	<u>1,628,030</u>	<u>5,324,538</u>	<u>793</u>	<u>2,882,378</u>	<u>9,835,739</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities and fund balances	<u>\$ 3,155,925</u>	<u>\$ 5,530,123</u>	<u>\$ 39,842</u>	<u>\$ 3,068,021</u>	
Amounts reported in the statement of net assets are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					
					98,426,296
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					
				426,876	
				3,742,398	
				<u>65,167</u>	4,234,441
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in					
					<u>(23,300,412)</u>
Net assets					<u>\$ 89,196,064</u>

The accompanying notes are an integral part of the basic financial statements.

**COLUMBIA COUNTY, OREGON**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**For the Fiscal Year Ended June 30, 2005**

	General	Road	Direct Pass-Through Grant	Other Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>					
Property taxes	\$ 4,189,815	\$ -	\$ -	\$ 1,667,448	\$ 5,857,263
Public service taxes	475,174	2,564,062	-	2,191,566	5,230,802
Grants	3,042,876	4,618,038	5,485,726	-	13,146,640
Charges for services	1,666,652	-	-	-	1,666,652
Licenses and permits	558,496	-	-	-	558,496
Fines, fees and forfeitures	108,450	369,078	-	854,819	1,332,347
Franchise fees	439,105	-	-	-	439,105
Interest on investments	57,322	94,243	-	64,636	216,201
Mineral royalties and timber	2,160,610	4,912	-	882,781	3,048,303
Miscellaneous	2,344,340	73,650	-	44,338	2,462,328
<b>Total revenues</b>	<b>15,042,840</b>	<b>7,723,983</b>	<b>5,485,726</b>	<b>5,705,588</b>	<b>33,958,137</b>
<b>EXPENDITURES:</b>					
Current:					
General government	5,961,899	-	-	253,573	6,215,472
Roads and bridges	-	3,478,696	391,372	2,000	3,872,068
Public safety	5,282,735	-	-	1,158,810	6,441,545
Health and welfare	20,951	-	4,976,472	520,339	5,517,762
Culture and recreation	-	-	-	752,326	752,326
Economic development	1,844,189	-	35,675	-	1,879,864
Capital outlay	5,621,256	1,592,477	-	435,301	7,649,034
Debt Service	274,258	32,529	-	1,134,398	1,441,185
<b>Total expenditures</b>	<b>19,005,288</b>	<b>5,103,702</b>	<b>5,403,519</b>	<b>4,256,747</b>	<b>33,769,256</b>
Revenues over (under) expenditures	(3,962,448)	2,620,281	82,207	1,448,841	188,881
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in	518,064	480,640	25,000	192,705	1,216,409
Transfers out	(568,345)	-	(80,000)	(568,064)	(1,216,409)
Bond and Note Proceeds	3,452,064	1,452,009	-	-	4,904,073
<b>Total other financing sources (uses)</b>	<b>3,401,783</b>	<b>1,932,649</b>	<b>(55,000)</b>	<b>(375,359)</b>	<b>4,904,073</b>
Net change in fund balances	(560,665)	4,552,930	27,207	1,073,482	5,092,954
<b>FUND BALANCES - BEGINNING</b>	<b>2,188,695</b>	<b>771,608</b>	<b>(26,414)</b>	<b>1,808,896</b>	<b>4,742,785</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 1,628,030</b>	<b>\$ 5,324,538</b>	<b>\$ 793</b>	<b>\$ 2,882,378</b>	<b>\$ 9,835,739</b>

The accompanying notes are an integral part of the basic financial statements.

**COLUMBIA COUNTY, OREGON**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2005**

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Amounts reported in the statement of activities are different because:

Net change in fund balances			\$ 5,092,954
<p>The statement of revenues, expenditures, and changes if fund balances report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.</p>			
	Depreciation	(13,815,094)	
	Capital asset additions	<u>7,435,710</u>	(6,379,384)
<p>Some revenue reported in the statement of activities do not provide current financial resources in the governmental funds.</p>			
			672
<p>Contributions to pensions plans use current financial resources from governmental funds, but created a net pension asset.</p>			
			(165,570)
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>			
	Accrued interest expense	(42,178)	
	Amortization of bond issue cost	<u>(2,896)</u>	(45,074)
<p>The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This is the amount by which proceeds exceeded repayments.</p>			
	Loan proceeds	(4,904,073)	
	Principal payments	<u>479,900</u>	(4,424,173)
Change in net assets of governmental activities			<u><u>\$ (5,920,575)</u></u>

The accompanying notes are an integral part of the basic financial statements.

**COLUMBIA COUNTY, OREGON**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**June 30, 2005**

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	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,094,777
Property taxes receivable	2,845,303
Other assets	<u>145,530</u>
Total assets	<u>\$ 5,085,610</u>
<b>LIABILITIES</b>	
Payable to inmates	4,449
Due to other governments	<u>5,081,161</u>
Total liabilities	<u>\$ 5,085,610</u>

The accompanying notes are an integral part of the basic financial statements.

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**



**COLUMBIA COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2005**

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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 government'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. The blended component units have June 30 year-ends.

**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 97051-0010.

B. Government-Wide and Fund Financial Statements

Government-Wide Statements

The statement of net assets and the statement of activities display information about the County as a whole. These statements include all the financial activities of the County, 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 County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the

**COLUMBIA COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2005**

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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 or fiduciary. Major individual governmental funds are reported as separate columns in the fund financial statements. The County reports the following major governmental funds: General Fund, Road Fund, and the Direct Pass-through Grant 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:

*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.

*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.

*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.

*Fair Board Fund*

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

**COLUMBIA COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2005**

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*Children and Family 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.

*Animal Control Fund*

This fund was created under the authority of ORS 433.390. Monies are received from dog fees and animal control services. These revenues are to be used for the administration of the program and animal control in the County.

*Insurance Reserve Fund*

This fund was created by mutual consent between the commissioners and unions. The fund sets aside insurance cost savings that the unions voluntarily agreed to if the County would use the funds to offset future insurance cost increases.

*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.

*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.

*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 Director of General Services.

*Community Corrections Fund*

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

*Law Library Fund*

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

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*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 Clerk's Record Fund*

This fund was established under ORS 205.320(18). The County Clerk collects revenues to be expended for acquiring storage and retrieval systems, reimbursement of expenses incurred in collecting the fee and for maintaining and restoring records as authorized by the County Clerk.

*Meadowview Service District*

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*

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.

**DEBT SERVICE FUNDS**

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

*Jail Bond Fund*

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

**CAPITAL PROJECTS FUND**

These funds are used to account for financial resources to be used for the acquisition or construction of major capital items and facilities. Funds included in this category are:

*Corrections Facility Construction Fund*

This fund is used to set aside revenues and receive bond proceeds for the County jail construction project.

**FIDUCIARY FUNDS**

Fiduciary Funds reporting focuses on net assets and changes in net assets. 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

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liabilities) and thus do not involve measurement of results of operations. The agency funds of the County are:

*Inmate Commissary Fund*

This fund accounts for assets held by the County in a trustee capacity for the benefit of inmates.

*Treasurer Fund*

This fund accounts for funds held by the County Treasurer for the benefit of other governments and other funds of 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, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. 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 financial operation of the current period. In the government-wide Statement of Net Assets, 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 the 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

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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 expended to be liquidated with expendable financial resources. In the government-wide financial statements, however, with a full accrual basis of accounting, all expenditures affecting the economic resource status of the government must be recognized. Thus, the expense and related accrued liability for long term portions of debt and compensated absences must be included.

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

**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. Inventories and Prepays**

Inventories are valued at cost using first-in/first-out (FIFO) method. The 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. The consumption method is used to accrue costs.

**G. Capital Assets and Depreciation**

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

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

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

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

**H. 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 assets, 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.

**I. 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 Assets. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are treated as period costs in the year of issue and are shown as other financial uses.

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

**J. 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 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, fair board fund, children and family services fund, animal control fund, and courthouse security fund.

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K. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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.

L. Net Assets and Fund Equity

In the government-wide financial statements and proprietary funds financial statements, net assets are reported in three categories: net assets invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. Net assets invested in capital assets, net of related debt represents capital assets less accumulated depreciation less outstanding principal of related debt. Net assets invested in capital assets, net of related debt does not include the unspent proceeds of capital debt. Restricted net assets represent net assets restricted by parties outside of the County (such as creditors, grantors, contributors, laws, and regulations of other governments) and include unspent proceeds of bonds issued to acquire or construct capital assets. The nonexpendable portion of permanent funds is reported as a component of restricted net assets. The County's other restricted net assets are temporarily restricted (ultimately expendable) assets. All other net assets are considered unrestricted.

In the fund financial statements, governmental funds report reservations of fund balance for amount that are not available for appropriations or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

M. 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.

2. Cash and Cash Equivalents

At June 30, 2005 investments included in cash and cash equivalents consist of the following:

	<u>Weighted Average Maturity (Years)</u>	<u>Fair Value</u>
Investments in the State Treasurer's Local Government Investment Pool	<u>0.00</u>	<u>\$ 11,010,986</u>
Total cash equivalents	<u>0.00</u>	<u>\$ 11,010,986</u>

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	<u>Governmental</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash and cash equivalents	\$ 9,262,616	\$ 2,094,777	\$11,357,393
Restricted cash and cash equivalents	<u>13,074</u>	<u>-</u>	<u>13,074</u>
Total cash and cash equivalents	<u>\$ 9,275,690</u>	<u>\$ 2,094,777</u>	<u>\$11,370,467</u>

A. Interest rate risk

Columbia County does not have a formal investment policy that limits investments maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

B. Credit risk

State statutes authorize Columbia County to invest in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, and the State Treasurer's Oregon Local Government Investment Pool, among others. Columbia County has no investment policy that would further limit its investment choices.

C. Concentration of credit risk

Columbia County does not currently have an investment policy for concentration of credit risk.

D. Custodial credit risk – deposits

In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned. Oregon Revised Statutes require the depository institution to maintain on deposit with a collateral pool manager security having a value of not less than 25% of the outstanding certificates of participation issued by the pool manager. However, in accordance with State statutes, the State Treasurer allows certain depository banks to be the custodian with respect to their own pledged collateral securities. For these institutions, the State Treasurer is the collateral pool manager. As of June 30, 2005, \$631,144 of Columbia County's bank balance of \$941,525 was exposed to credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the government's name.

3. Property Taxes

Property taxes were levied at the permanent rate of \$1.3956 per \$1,000 of assessed value within the County. Measure 50 established the permanent rate and allows for an increase of the assessed value of 3% per year.

Columbia County makes all 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.

**COLUMBIA COUNTY, OREGON**  
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4. Inter-fund Receivables, Payables, and Transfers

A. Inter-fund Receivables and Payables

Amounts owed to one fund by another which are due within one year are reported as due to other funds. Amount due to/due from other funds at June 30, 2005 are as follows:

	<u>Due To</u>	<u>Due From</u>
General Fund	\$ 86,059	\$
Fiduciary Funds Agency	-	93,094
Pass Through Grant Fund	-	12,840
Jail Bond Debt Service Fund	19,875	-
Total	<u>\$105,934</u>	<u>\$105,934</u>

B. Inter-fund Transfers

Transfers to and from other funds were to cover general operating and administrative expenses. Transfers to and from other funds at June 30, 2005 are as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$ 518,064	\$ 568,345
Road Fund	480,640	-
Direct Pass-Through Grant Fund	25,000	80,000
Other Governmental Funds	192,705	568,064
Total All Funds	<u>\$ 1,216,409</u>	<u>\$ 1,216,409</u>

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5. Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2005 is as follows:

<b>Description</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Non-depreciable:</b>				
Land	\$ 4,907,761	\$ 288,226	\$ -	\$ 5,195,987
Construction in Progress	2,536,976	6,904,584	-	9,441,560
Non-depreciable capital assets	7,444,737	7,192,810		14,637,547
<b>Depreciable:</b>				
Buildings & Improvements	19,052,774	9,887	-	19,062,661
Infrastructure	227,433,314	-	-	227,433,314
Equipment	4,988,661	233,013	(42,555)	5,179,119
Subtotal	251,474,749	242,900	(42,555)	251,675,094
<b>Accumulated Depreciation:</b>				
Buildings & Improvements	(4,195,434)	(401,197)	-	(4,596,631)
Infrastructure	(145,696,749)	(13,112,110)	-	(158,808,859)
Equipment	(4,221,623)	(301,787)	42,555	(4,480,855)
Subtotal	(154,113,806)	(13,815,094)		(167,886,345)
Net depreciable capital assets	97,360,943	(13,572,194)	-	83,788,749
<b>Net capital assets</b>	<b>\$ 104,805,680</b>	<b>\$ (6,379,384)</b>	<b>\$ -</b>	<b>\$ 98,426,296</b>

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

Administration	\$ 88,676
Roads and Bridges	13,321,223
Public safety	347,179
Culture and recreation	52,930
Economic development	5,086
Total governmental activities depreciation expense	<u>\$ 13,815,094</u>

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6. Other Assets

The County holds for the benefit of taxing districts within the County, various buildings and land parcels that have been acquired through foreclosure or abandonment. These assets are held until sold and the proceeds are then turned over to the taxing district. At June 30, 2005, the estimated market value of these assets at the time of receipt by the county was \$145,530 and it is recorded in the Treasurer Agency Fund.

7. Long-term Debt

A. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2005 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
Bonds and Notes Payable:					
Bonds Payable	\$ 15,850,419	\$ -	\$ (616,319)	\$ 15,234,100	\$ 647,973
Notes Payable	<u>1,985,577</u>	<u>4,904,073</u>	<u>(56,972)</u>	<u>6,832,678</u>	<u>4,824,887</u>
Total	<u>17,835,996</u>	<u>4,904,073</u>	<u>(673,291)</u>	<u>22,066,778</u>	<u>5,472,860</u>
Other Liabilities:					
Lease Payable	-	82,500	(14,760)	67,740	15,583
Compensated Absences	<u>895,827</u>	<u>231,560</u>	<u>(105,909)</u>	<u>1,021,478</u>	<u>1,021,478</u>
Total	<u>\$ 18,731,823</u>	<u>\$ 5,218,133</u>	<u>\$ (793,960)</u>	<u>\$ 23,155,996</u>	<u>\$ 6,509,921</u>

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B. Notes Payable

On November 16, 1993, the County received a loan in the amount of \$109,350 from the Department of Energy. Monthly payments of \$965 including interest at 6.5% are required. \$ 33,661

During the year, the County received funds in the amount of \$1,823,691 from the Oregon Economic Development Department, for construction financing for the building of the community mental health building. Upon completion of the project, ownership and the related debt of the facility will pass from the County to the Columbia County Mental Health Center. 1,823,691

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. 367,239

On March 17, 2004, the County received financing up to \$3,363,355 at 4.97% from the Oregon Economic and Community Department for construction of a new solid waste transfer station. Annual principal and interest payments are due annually for the next 25 years. 1,628,373

On April 27, 2004 the County received proceeds in the amount of \$2,979,714 from the Oregon Economic Development Special Public Works Fund (SPWF) on a note which can be drawn up to \$3,653,000. The note is interim financing for road construction to be repaid from tax increment financing. 2,979,714

Total notes payable \$ 6,832,678

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

<u>Year Ending</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>
2006	\$ 4,824,887	\$ 22,101	\$ 4,846,988
2007	56,483	101,765	158,248
2008	58,978	98,744	157,722
2009	52,497	95,791	148,288
2010	51,840	93,252	145,092
2011 - 2015	307,698	423,864	731,562
2016 - 2020	389,723	337,049	726,772
2021 - 2025	505,340	226,153	731,493
2026 - 2030	475,493	100,455	575,948
2031 - 2035	109,739	5,454	115,193
Total	<u>\$6,832,678</u>	<u>\$1,504,628</u>	<u>\$8,337,306</u>

**COLUMBIA COUNTY, OREGON**  
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C. Bonds Payable

On May 20, 1999, the County received proceeds in the amount of \$13,900,000 from the sale of Series 1999 general obligation bonds for the construction of a new correctional facility. The bonds carry a variable interest rate of 4.375% in the early years to 5% in the final years. \$ 10,885,000

In March 2002, the County issued Limited Tax Pension Obligations, Series 2002A and Series 2002B totaling \$4,394,484. The Series 2002A are deferred interest obligations, while the Series 2002B are current interest obligations. The proceeds from these limited tax bonds were used to finance the estimated unfunded actuarial liability with the Oregon Public Employees Retirement System (PERS). 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 June 1 and 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%. 4,349,100

Total Bonds Payable \$ 15,234,100

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

<u>Year Ending</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>
2006	\$ 647,973	\$ 758,222	\$ 1,406,196
2007	683,390	735,679	1,419,069
2008	721,080	714,065	1,435,144
2009	757,759	691,786	1,449,545
2010	797,804	669,791	1,467,595
2011 - 2015	4,627,488	2,981,124	7,608,612
2016 - 2020	3,543,606	2,272,032	5,815,638
2021 - 2025	1,955,000	943,565	2,898,565
2026 - 2030	1,500,000	189,403	1,689,403
Total	<u>\$ 15,234,100</u>	<u>\$ 9,955,667</u>	<u>\$ 25,189,767</u>

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8. Pension Plan

A. Plan Description

The County participates in the State of Oregon Public Employees Retirement System (PERS), a cost-sharing multiple-employer defined benefit pension plan. All employees that work 50 hours or more per month are covered by the plan after six months of employment. Benefits generally vest after five years of service. Retirement for general service employees is allowed at age 58 with unreduced benefits for those hired prior to January 1 1996, and age 60 for those hired after, but retirement is generally allowed at age 55, with reduced benefits. For law enforcement employees, retirement age is 55, with reduced benefits for early retirement at 50. Retirement benefits are based on salary and length of service, calculated using a formula, and are payable in a lump sum or monthly under several payment options. PERS also provides death and disability benefits. These benefit provisions and other requirements are established by statute.

PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Oregon Public Employees Retirement System, Post Office Box 23700, Tigard, Oregon 97281-3700.

B. Funding Policy

The rate of employee contribution is established by law at 6% of employee compensation, which is paid by the County. The Public Employees Retirement Board sets the rate of employer contribution based upon actuarial valuations. Based on the latest actuarial valuation, the Public Employees Retirement Board set the employer contribution rate at 8.32%.

C. Annual Pension Cost

Employer contributions are calculated in conformance with the provisions of GASB Statement No. 27 as a percentage of covered payroll. Therefore, the contributions transmitted to the System are equal to the Annual Required Contribution (ARC). For the year ended June 30, 2005, the annual pension cost was \$1,288,895. This amount consisted of the annual required contribution of \$1,025,367, including the 6% employer paid employee portion and \$263,528 in amortization of pension assets and PERS Bond interest.

Effective August 29, 2003, the Oregon Legislative Assembly passed HB 2020 which creates a successor retirement plan to PERS. The new plan Oregon Public Service Retirement Plan (OPSRP) is effective for all new hires after passage of the bill, and to any inactive PERS Tier One or Tier Two members who return to employment following a six month or greater break in service. OPSRP is administered by the PERS Board and is a hybrid defined contribution and defined benefit pension.

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Three-year trend information for the County is as follows:

<b>Fiscal Year Ending</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Asset</b>
6/30/03	1,233,948	100%	\$ 4,073,538
6/30/04	1,238,550	100%	\$ 3,907,968
6/30/05	1,288,895	100%	\$ 3,742,398

9. 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 2004 to 2005. 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.

10. Contingency

Grant funds received or receivable are subject to audit and adjustments by the grantor agencies. Any disallowed costs, including amounts already collected, may constitute a liability of the applicable funds.

In August of 1999, the County was sued for 4.4 million dollars for breach of contract and inverse condemnation in connection with the Hillcrest subdivision. In the opinion of County counsel, the financial impact on the County, if any, is unknown at this time. Management and County counsel believes that there are no liabilities that should be recorded from pending suits, judgments or claims where the amount, in excess of insurance coverage, would be material to the financial statements.

In 2003, the State legislative assembly enacted a number of reforms to PERS in an effort to reduce pension obligations for all local governments in Oregon. A number of lawsuits are pending relating to the legislative reform of which the outcome is uncertain.

11. Commitments

On September 23, 2005, the County issued a pension bond in the amount of \$3,860,000 with varying maturities and interest rates. The proceeds from the pension bond will be used to finance the unfunded liability with the Oregon Public Employees Retirement System (PERS).

## **REQUIRED SUPPLEMENTARY INFORMATION**



## **REQUIRED SUPPLEMENTARY INFORMATION**

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements.

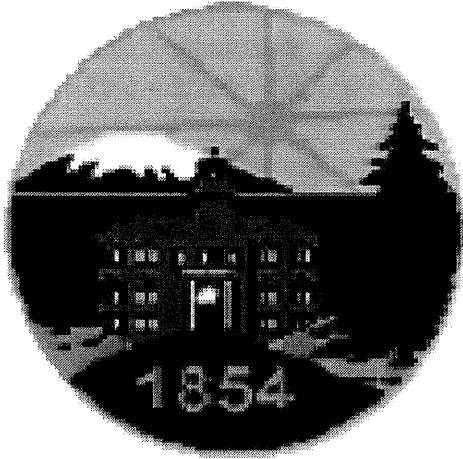
➤ **Budgetary Comparison Schedules – Major Funds**

-General Fund

-Road Fund

-Direct Pass Through Grant Fund

# **COLUMBIA COUNTY, OREGON**



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**COLUMBIA COUNTY, OREGON**  
**GENERAL FUND**  
**SCHEDULE OF REVENUE, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2005**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 4,107,585	\$ 4,107,585	\$ 4,189,815	\$ 82,230
Grants	1,812,910	2,412,910	3,042,876	629,966
Charges for services	2,823,300	2,823,300	1,666,652	(1,156,648)
Licenses and permits	887,500	887,500	558,496	(329,004)
Fines and forfeitures	158,600	158,600	108,450	(50,150)
Public service taxes	490,500	490,500	475,174	(15,326)
Franchise fees	616,000	616,000	439,105	(176,895)
Interest on investments	27,005	27,005	57,322	30,317
Mineral royalties and timber	2,110,000	2,110,000	2,160,610	50,610
Miscellaneous	2,010,183	2,010,183	2,344,340	334,157
Total revenues	<u>15,043,583</u>	<u>15,643,583</u>	<u>15,042,840</u>	<u>(600,743)</u>
<b>EXPENDITURES:</b>				
General government	6,237,425	6,294,425	5,961,899	332,526
Public safety	5,212,027	5,362,027	5,282,735	79,292
Health and welfare	20,801	21,001	20,951	50
Economic development	2,857,172	2,882,172	1,844,189	1,037,983
Capital outlay	3,068,936	6,359,736	5,621,256	738,480
Debt service	274,428	274,428	274,258	170
Contingency	857,050	624,850	-	624,850
Total expenditures	<u>18,527,839</u>	<u>21,818,639</u>	<u>19,005,288</u>	<u>2,813,351</u>
Revenues over (under) expenditures	<u>(3,484,256)</u>	<u>(6,175,056)</u>	<u>(3,962,448)</u>	<u>2,212,608</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Loan proceeds	2,875,589	5,566,389	3,452,064	(2,114,325)
Transfers in	556,372	556,372	518,064	(38,308)
Transfers out	(547,705)	(547,705)	(568,345)	(20,640)
Total other financing sources (uses)	<u>2,884,256</u>	<u>5,575,056</u>	<u>3,401,783</u>	<u>(2,173,273)</u>
Net change in fund balances	(600,000)	(600,000)	(560,665)	39,335
FUND BALANCE, BEGINNING	<u>1,600,000</u>	<u>1,600,000</u>	<u>2,188,695</u>	<u>588,695</u>
FUND BALANCE, ENDING	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,628,030</u>	<u>\$ 628,030</u>

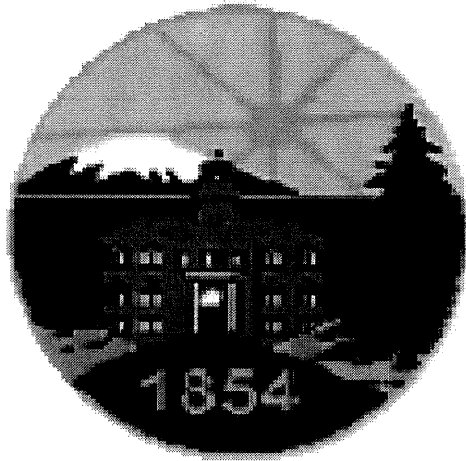
**COLUMBIA COUNTY, OREGON**  
**ROAD FUND**  
**SCHEDULE OF REVENUE, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2005**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 5,950,960	\$ 5,950,960	\$ 4,618,038	\$ (1,332,922)
State revenue sharing	2,458,000	2,458,000	2,564,062	106,062
Interest on investments	15,000	15,000	94,243	79,243
Miscellaneous	1,000	1,000	73,650	72,650
Fines and fees	677,000	677,000	369,078	(307,922)
Sale of Materials	53,000	53,000	4,912	(48,088)
<b>Total revenues</b>	<b>9,154,960</b>	<b>9,154,960</b>	<b>7,723,983</b>	<b>(1,430,977)</b>
<b>EXPENDITURES:</b>				
Personal services	1,702,453	1,740,453	1,673,307	67,146
Materials and services	2,235,479	2,295,479	1,805,389	490,090
Capital outlay	10,262,519	10,262,519	1,592,477	8,670,042
Debt service	32,600	32,600	32,529	71
Contingency	745,414	647,414	-	647,414
<b>Total expenditures</b>	<b>14,978,465</b>	<b>14,978,465</b>	<b>5,103,702</b>	<b>9,874,763</b>
<b>Revenues over (under) expenditures</b>	<b>(5,823,505)</b>	<b>(5,823,505)</b>	<b>2,620,281</b>	<b>8,443,786</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	480,640	480,640	480,640	-
Proceeds from loan	4,882,865	4,882,865	1,452,009	(3,430,856)
<b>Total other financing sources (uses)</b>	<b>5,363,505</b>	<b>5,363,505</b>	<b>1,932,649</b>	<b>(3,430,856)</b>
<b>Net change in fund balances</b>	<b>(460,000)</b>	<b>(460,000)</b>	<b>4,552,930</b>	<b>5,012,930</b>
<b>FUND BALANCE, BEGINNING</b>	<b>460,000</b>	<b>460,000</b>	<b>771,608</b>	<b>311,608</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,324,538</b>	<b>\$ 5,324,538</b>

**COLUMBIA COUNTY, OREGON  
DIRECT PASS-THROUGH GRANT FUND  
SCHEDULE OF REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2005**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
State mental health	\$ 5,000,000	\$ 5,060,000	\$ 5,059,154	\$ (846)
Public transportation	250,000	370,000	388,647	18,647
CDBG flood mitigation	-	-	37,925	37,925
CCMH Facility Grants	500,000	500,000	-	(500,000)
Total revenues	5,750,000	5,930,000	5,485,726	(444,274)
<b>EXPENDITURES:</b>				
Materials and services	5,170,000	5,380,000	5,403,519	(23,519)
Capital outlay	500,000	500,000	-	500,000
Total expenditures	5,670,000	5,880,000	5,403,519	476,481
Revenues over (under) expenditures	80,000	50,000	82,207	32,207
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	30,000	25,000	(5,000)
Transfers out	(80,000)	(80,000)	(80,000)	-
Total other financing sources (uses)	(80,000)	(50,000)	(55,000)	(5,000)
Net change in fund balances	-	-	27,207	27,207
<b>FUND BALANCE, BEGINNING</b>	-	-	(26,414)	(26,414)
<b>FUND BALANCE, ENDING</b>	\$ -	\$ -	\$ 793	\$ 793

# **COLUMBIA COUNTY, OREGON**



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**NOTES TO THE  
REQUIRED SUPPLEMENTARY INFORMATION**



**COLUMBIA COUNTY, OREGON**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**June 30, 2005**

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(1) Stewardship, Compliance, and Accountability

A. Budget Requirements, Accounting, and Reporting

On or before June 30 of each year, the County enacts a resolution approving the budget, appropriating the expenditures, and levying the property taxes. Prior to enacting this resolution, the proposed budget is presented to a budget committee consisting of members of the Board of Commissioners and a like number of interested citizens. The budget committee presents the budget to the Board of Commissioners for budget hearings prior to enactment of the resolution.

The County budgets 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. The detailed budget document, however, is required to contain more specific, detailed information. Unexpected additional resources may be added to the budget through the use of a supplemental budget. A supplemental budget requires hearings before the public, publication in newspapers and approval by the County Board of Commissioners. The County adopted one supplemental budget during the year ending June 30, 2005. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the County Commissioners. Budget amounts shown in the financial statements include original budget amounts approved and adopted by the County Commissioners. The County had appropriation transfers during the year ended June 30, 2005. Appropriations lapse as of the year end.

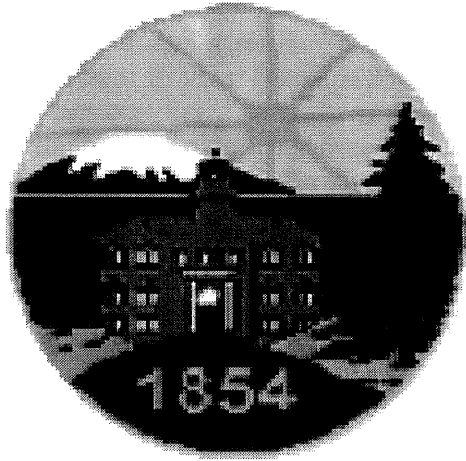
B. Material Violations

There were no material violations of the annual appropriated budget for the General and Special Revenue Funds for the fiscal year ended June 30, 2005.

C. The following funds had expenditures in excess of related appropriations.

General Fund	
Transfers out	\$20,640
Direct Pass-Through Grant Fund	
Materials and Services	\$23,519

# **COLUMBIA COUNTY, OREGON**



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## **OTHER SUPPLEMENTARY INFORMATION**



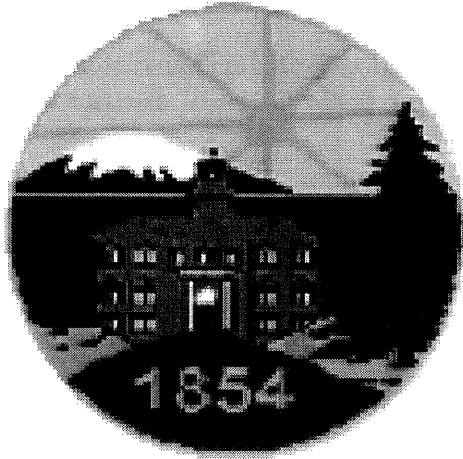
## **OTHER SUPPLEMENTARY INFORMATION**

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Combining Statements
  - Non-Major Governmental Funds
  - Non-Major Special Revenue Funds
  - Non-Major Debt Service Funds
  - Fiduciary Funds
  
- Budgetary Comparison Schedules – Non-Major Governmental Funds
  
- Capital Assets Used in the Operation of Governmental Funds
  
- Other Financial Schedules

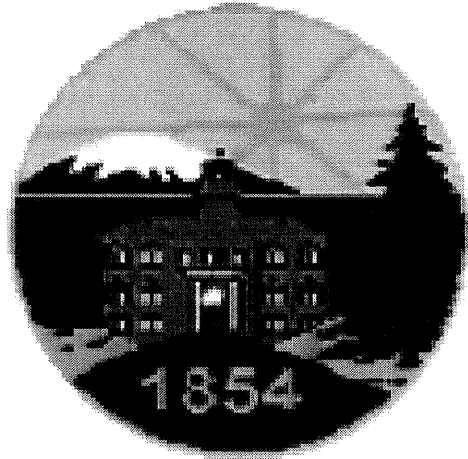
# **COLUMBIA COUNTY, OREGON**



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## **COMBINING STATEMENTS**

# **COLUMBIA COUNTY, OREGON**

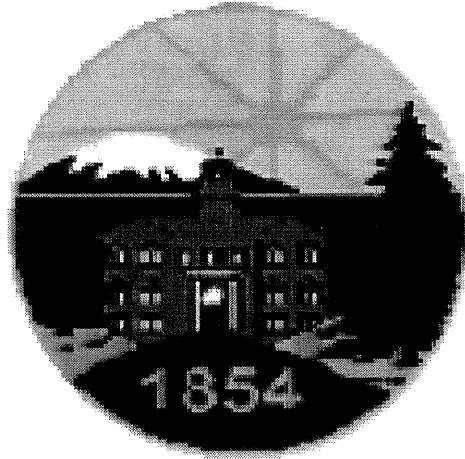


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**COLUMBIA COUNTY, OREGON**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2005**

	<b>Total Non-major Special Revenue Funds</b>	<b>Jail Bond Debt Service Fund</b>	<b>Correction Facility Capital Projects Fund</b>	<b>Total</b>
<b>ASSETS</b>				
Cash and investments	\$ 2,468,026	\$ 33,476	\$ 4,452	\$ 2,505,954
Accounts receivable	20,593	-	-	20,593
Property taxes receivable	26,987	92,352	-	119,339
Due from other Governments	252,260	-	-	252,260
Due from agency funds	-	19,875	-	19,875
Prepays	150,000	-	-	150,000
<b>Total assets</b>	<b>\$ 2,917,866</b>	<b>\$ 145,703</b>	<b>\$ 4,452</b>	<b>\$ 3,068,021</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES :</b>				
Accounts payable	\$ 65,432	\$ -	\$ -	\$ 65,432
Customer deposits	1,470	-	-	1,470
Deferred revenue	35,625	83,116	-	118,741
<b>Total liabilities</b>	<b>102,527</b>	<b>83,116</b>	<b>-</b>	<b>185,643</b>
<b>FUND EQUITY:</b>				
Fund balance	2,815,339	62,587	4,452	2,882,378
<b>Total fund equity</b>	<b>2,815,339</b>	<b>62,587</b>	<b>4,452</b>	<b>2,882,378</b>
<b>Total liabilities and fund equity</b>	<b>\$ 2,917,866</b>	<b>\$ 145,703</b>	<b>\$ 4,452</b>	<b>\$ 3,068,021</b>

# **COLUMBIA COUNTY, OREGON**



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**COLUMBIA COUNTY, OREGON**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**For the Fiscal Year Ended June 30, 2005**

	<b>Total Non-major Special Revenue Funds</b>	<b>Jail Bond Debt Service Fund</b>	<b>Correction Facility Capital Projects Fund</b>	<b>Total</b>
<b>REVENUES:</b>				
Property taxes	\$ 589,143	\$ 1,078,305	\$ -	\$ 1,667,448
Interest on investments	51,547	12,844	245	64,636
Miscellaneous	44,338	-	-	44,338
Intergovernmental	2,191,566	-	-	2,191,566
Fines and fees	854,819	-	-	854,819
Timber revenue & royalties	882,781	-	-	882,781
	<u>4,614,194</u>	<u>1,091,149</u>	<u>245</u>	<u>5,705,588</u>
<b>EXPENDITURES:</b>				
General government	242,785	-	10,788	253,573
Roads and bridges	2,000	-	-	2,000
Public safety	1,158,810	-	-	1,158,810
Health and welfare	520,339	-	-	520,339
Culture and recreation	752,326	-	-	752,326
Debt Service	-	1,134,398	-	1,134,398
Capital outlay	431,301	-	4,000	435,301
	<u>3,107,561</u>	<u>1,134,398</u>	<u>14,788</u>	<u>4,256,747</u>
Revenues over (under) expenditures	<u>1,506,633</u>	<u>(43,249)</u>	<u>(14,543)</u>	<u>1,448,841</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	192,705	-	-	192,705
Transfers out	(568,064)	-	-	(568,064)
	<u>(375,359)</u>	<u>-</u>	<u>-</u>	<u>(375,359)</u>
Net change in fund balances	1,131,274	(43,249)	(14,543)	1,073,482
<b>FUND BALANCES, BEGINNING</b>	<u>1,684,065</u>	<u>105,836</u>	<u>18,995</u>	<u>1,808,896</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 2,815,339</u>	<u>\$ 62,587</u>	<u>\$ 4,452</u>	<u>\$ 2,882,378</u>

**COLUMBIA COUNTY, OREGON**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2005**

	<u>County Park</u>	<u>Fair Board</u>	<u>Children &amp; Youth Services</u>	<u>Animal Control</u>	<u>Corner Preservation</u>	<u>Insurance Reserve</u>	<u>Inmate Benefit Expenses</u>
<b>ASSETS</b>							
Cash and investments	\$ 698,073	\$ 21,763	\$ 81,565	\$ 4,594	\$ 330,421	\$ 15,005	\$ 138,712
Accounts receivable	-	-	-	-	-	-	-
Property tax receivable	-	-	-	-	-	-	-
Due from other governments	231,607	-	-	-	-	-	-
Prepays	-	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 929,680</u>	<u>\$ 21,763</u>	<u>\$ 81,565</u>	<u>\$ 4,594</u>	<u>\$ 330,421</u>	<u>\$ 15,005</u>	<u>\$ 138,712</u>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>LIABILITIES :</b>							
Accounts payable	\$ 21,928	\$ 9,950	\$ 5,841	\$ 2,208	\$ 3,131	\$ -	\$ 6,585
Deferred revenue	-	-	-	-	-	-	-
Customer Deposits	1,470	-	-	-	-	-	-
<b>Total liabilities</b>	<u>23,398</u>	<u>9,950</u>	<u>5,841</u>	<u>2,208</u>	<u>3,131</u>	<u>-</u>	<u>6,585</u>
<b>FUND EQUITY:</b>							
Fund balance - unreserved	906,282	11,813	75,724	2,386	327,290	15,005	132,127
<b>Total fund equity</b>	<u>906,282</u>	<u>11,813</u>	<u>75,724</u>	<u>2,386</u>	<u>327,290</u>	<u>15,005</u>	<u>132,127</u>
<b>Total liabilities and fund equity</b>	<u>\$ 929,680</u>	<u>\$ 21,763</u>	<u>\$ 81,565</u>	<u>\$ 4,594</u>	<u>\$ 330,421</u>	<u>\$ 15,005</u>	<u>\$ 138,712</u>

<u>County Development</u>	<u>Courthouse Security</u>	<u>Community Corrections</u>	<u>Law Library</u>	<u>Footpath &amp; Bicycle Trail</u>	<u>County Clerk's Record Fund</u>	<u>Meadowview Service District</u>	<u>4-H Extension Svc. District</u>	<u>Total</u>
\$ 473,186	\$ 105,905	\$ 450,857	\$ 2,853	\$ -	\$ 1,609	\$ 5,450	\$ 138,033	\$ 2,468,026
-	-	18,385	-	2,208	-	-	-	20,593
26,987	-	-	-	-	-	-	-	26,987
6,025	-	-	-	-	-	-	14,628	252,260
-	-	-	-	150,000	-	-	-	150,000
<u>\$ 506,198</u>	<u>\$ 105,905</u>	<u>\$ 469,242</u>	<u>\$ 2,853</u>	<u>\$ 152,208</u>	<u>\$ 1,609</u>	<u>\$ 5,450</u>	<u>\$ 152,661</u>	<u>\$ 2,917,866</u>

\$ -	\$ -	\$ 9,327	\$ 2,246	\$ 3,786	\$ -	\$ 430	\$ -	\$ 65,432
25,264	-	-	-	-	-	-	10,361	35,625
-	-	-	-	-	-	-	-	1,470
<u>25,264</u>	<u>-</u>	<u>9,327</u>	<u>2,246</u>	<u>3,786</u>	<u>-</u>	<u>430</u>	<u>10,361</u>	<u>102,527</u>
<u>480,934</u>	<u>105,905</u>	<u>459,915</u>	<u>607</u>	<u>148,422</u>	<u>1,609</u>	<u>5,020</u>	<u>142,300</u>	<u>2,815,339</u>
<u>480,934</u>	<u>105,905</u>	<u>459,915</u>	<u>607</u>	<u>148,422</u>	<u>1,609</u>	<u>5,020</u>	<u>142,300</u>	<u>2,815,339</u>
<u>\$ 506,198</u>	<u>\$ 105,905</u>	<u>\$ 469,242</u>	<u>\$ 2,853</u>	<u>\$ 152,208</u>	<u>\$ 1,609</u>	<u>\$ 5,450</u>	<u>\$ 152,661</u>	<u>\$ 2,917,866</u>

**COLUMBIA COUNTY, OREGON**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**For the Fiscal Year Ended June 30, 2005**

	County Park	Fair Board	Children & Youth Services	Animal Control	Corner Preservation	Insurance Reserve	Inmate Benefit Expenses
<b>REVENUES:</b>							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on investments	6,223	131	4,130	-	7,165	-	4,321
Miscellaneous	19,637	508	99	10,424	-	-	-
Intergovernmental	77,623	35,141	497,188	-	-	-	-
Fines and fees	103,590	212,070	-	62,441	137,590	-	118,615
Timber revenue & royalties	882,781	-	-	-	-	-	-
<b>Total revenues</b>	<b>1,089,854</b>	<b>247,850</b>	<b>501,417</b>	<b>72,865</b>	<b>144,755</b>	<b>-</b>	<b>122,936</b>
<b>EXPENDITURES:</b>							
General government	-	-	-	-	118,371	-	-
Roads and bridges	-	-	-	-	-	-	-
Public safety	-	-	-	124,643	-	-	74,878
Health and welfare	-	-	520,339	-	-	-	-
Culture and recreation	272,383	324,039	-	-	-	-	-
Capital outlay	47,587	-	-	15,782	-	-	-
<b>Total expenditures</b>	<b>319,970</b>	<b>324,039</b>	<b>520,339</b>	<b>140,425</b>	<b>118,371</b>	<b>-</b>	<b>74,878</b>
Revenues over (under) expenditures	769,884	(76,189)	(18,922)	(67,560)	26,384	-	48,058
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers in	-	75,000	18,705	69,000	-	-	-
Transfers out	-	-	-	-	-	(40,785)	(90,000)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>75,000</b>	<b>18,705</b>	<b>69,000</b>	<b>-</b>	<b>(40,785)</b>	<b>(90,000)</b>
Net change in fund balances	769,884	(1,189)	(217)	1,440	26,384	(40,785)	(41,942)
<b>FUND BALANCES, BEGINNING</b>	<b>136,398</b>	<b>13,002</b>	<b>75,941</b>	<b>946</b>	<b>300,906</b>	<b>55,790</b>	<b>174,069</b>
<b>FUND BALANCES, ENDING</b>	<b>\$ 906,282</b>	<b>\$ 11,813</b>	<b>\$ 75,724</b>	<b>\$ 2,386</b>	<b>\$ 327,290</b>	<b>\$ 15,005</b>	<b>\$ 132,127</b>

<u>County Development</u>	<u>Courthouse Security</u>	<u>Community Corrections</u>	<u>Law Library</u>	<u>Footpath &amp; Bicycle Trail</u>	<u>County Clerk's Record Fund</u>	<u>Meadowview Service District</u>	<u>4-H Extension Svc. District</u>	<u>Total</u>
\$ 412,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,017	\$ 169,871	\$ 589,143
10,717	2,518	13,415	130	1,035	-	131	1,631	51,547
-	-	3,477	-	-	-	4	10,189	44,338
-	-	1,248,877	-	332,737	-	-	-	2,191,566
-	36,228	138,377	37,875	-	8,033	-	-	854,819
-	-	-	-	-	-	-	-	882,781
<u>422,972</u>	<u>38,746</u>	<u>1,404,146</u>	<u>38,005</u>	<u>333,772</u>	<u>8,033</u>	<u>7,152</u>	<u>181,691</u>	<u>4,614,194</u>
111,644	-	-	-	-	6,800	5,970	-	242,785
-	-	-	-	2,000	-	-	-	2,000
-	35,000	924,289	-	-	-	-	-	1,158,810
-	-	-	-	-	-	-	-	520,339
-	-	-	24,902	-	-	-	131,002	752,326
-	-	13,418	15,000	325,925	-	-	13,589	431,301
<u>111,644</u>	<u>35,000</u>	<u>937,707</u>	<u>39,902</u>	<u>327,925</u>	<u>6,800</u>	<u>5,970</u>	<u>144,591</u>	<u>3,107,561</u>
<u>311,328</u>	<u>3,746</u>	<u>466,439</u>	<u>(1,897)</u>	<u>5,847</u>	<u>1,233</u>	<u>1,182</u>	<u>37,100</u>	<u>1,506,633</u>
-	-	-	-	-	-	-	30,000	192,705
-	-	(407,279)	-	-	-	-	(30,000)	(568,064)
-	-	(407,279)	-	-	-	-	-	(375,359)
<u>311,328</u>	<u>3,746</u>	<u>59,160</u>	<u>(1,897)</u>	<u>5,847</u>	<u>1,233</u>	<u>1,182</u>	<u>37,100</u>	<u>1,131,274</u>
<u>169,606</u>	<u>102,159</u>	<u>400,755</u>	<u>2,504</u>	<u>142,575</u>	<u>376</u>	<u>3,838</u>	<u>105,200</u>	<u>1,684,065</u>
<u>\$ 480,934</u>	<u>\$ 105,905</u>	<u>\$ 459,915</u>	<u>\$ 607</u>	<u>\$ 148,422</u>	<u>\$ 1,609</u>	<u>\$ 5,020</u>	<u>\$ 142,300</u>	<u>\$ 2,815,339</u>

**COLUMBIA COUNTY, OREGON**  
**FIDUCIARY FUNDS**  
**COMBINING STATEMENT NET ASSETS**  
**June 30, 2005**

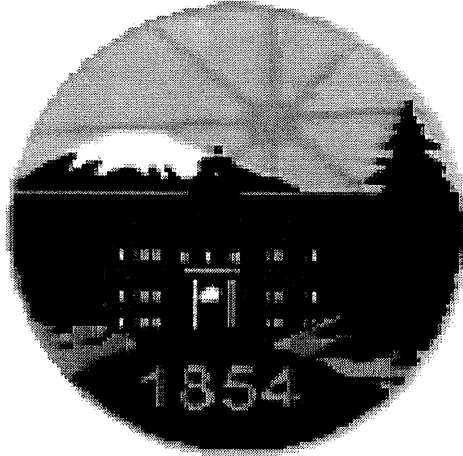
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	<u>Inmate Commissary Fund</u>	<u>Treasurer Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,449	\$ 2,090,328	\$ 2,094,777
Property tax receivable	-	2,845,303	2,845,303
Other assets	-	145,530	145,530
	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 4,449</u>	<u>\$ 5,081,161</u>	<u>\$ 5,085,610</u>
<b>LIABILITIES</b>			
Payable to inmates	\$ 4,449	\$ -	\$ 4,449
Due to other governments	-	5,081,161	5,081,161
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>\$ 4,449</u>	<u>\$ 5,081,161</u>	<u>\$ 5,085,610</u>

**COLUMBIA COUNTY, OREGON**  
**FIDUCIARY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**June 30, 2005**

	Balance June 30, 2004	Additions	Deletions	Balance June 30, 2005
<b>Inmate Commissary Fund</b>				
Assets				
Cash	\$ 13,074	\$ -	\$ (8,625)	\$ 4,449
Liabilities				
Payable to Inmates	\$ 13,074	\$ -	\$ (8,625)	\$ 4,449
<b>Treasurer Fund</b>				
Assets				
Cash	\$ 1,079,281	\$ 1,073,320	\$ (62,273)	\$ 2,090,328
Property taxes receivable	2,963,681	34,841,335	(34,959,713)	2,845,303
Other assets	145,500	30	-	145,530
Total Assets	\$ 4,188,462	\$ 35,914,685	\$ (35,021,986)	\$ 5,081,161
Liabilities				
Due to other governments	4,188,462	35,914,685	(35,021,986)	5,081,161
Total Liabilities	\$ 4,188,462	\$ 35,914,685	\$ (35,021,986)	\$ 5,081,161
<b>Total - All Agency Funds</b>				
Assets				
Cash	\$ 1,092,355	\$ 1,073,320	\$ (70,898)	\$ 2,094,777
Property taxes receivable	2,963,681	34,841,335	(34,959,713)	2,845,303
Other assets	145,500	30	-	145,530
Total Assets	\$ 4,201,536	\$ 35,914,685	\$ (35,030,611)	\$ 5,085,610
Liabilities				
Payable to inmates	\$ 13,074	\$ -	\$ (8,625)	\$ 4,449
Due to other governments	4,188,462	35,914,685	(35,021,986)	5,081,161
Total Liabilities	\$ 4,201,536	\$ 35,914,685	\$ (35,030,611)	\$ 5,085,610

# **COLUMBIA COUNTY, OREGON**



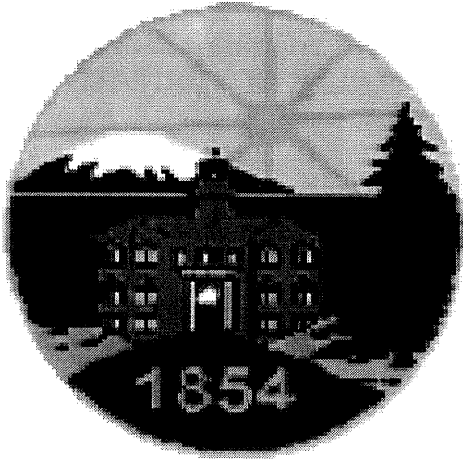
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## **OTHER FINANCIAL SCHEDULES**



**BUDGETARY COMPARISION SCHEDULES  
NON-MAJOR GOVERNMENTAL FUNDS**

# **COLUMBIA COUNTY, OREGON**



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**COLUMBIA COUNTY, OREGON**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES**  
**For the Fiscal Year Ended June 30, 2005**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>EXPENDITURES:</b>				
Board of Commissioners:				
Personal services	\$ 338,928	\$ 338,928	\$ 337,040	\$ 1,888
Materials and services	106,837	106,837	103,949	2,888
Total Board of Commissioners	445,765	445,765	440,989	4,776
Assessor's Office:				
Personal services	781,869	781,869	755,907	25,962
Materials and services	121,926	121,926	123,007	(1,081)
Total Assessor's Office	903,795	903,795	878,914	24,881
Finance and Taxation:				
Personal services	308,137	308,137	289,270	18,867
Materials and services	88,495	88,495	74,181	14,314
Total Finance and Taxation	396,632	396,632	363,451	33,181
Clerk's Office:				
Personal services	188,752	188,752	187,368	1,384
Materials and services	52,949	54,949	54,149	800
Total Clerk's Office	241,701	243,701	241,517	2,184
Elections:				
Personal services	81,405	81,405	95,377	(13,972)
Materials and services	127,216	127,216	94,161	33,055
Capital outlay	19,360	19,360	19,360	-
Total Elections	227,981	227,981	208,898	19,083
Sheriff's Office:				
Personal services	1,406,780	1,466,780	1,471,351	(4,571)
Materials and services	357,402	357,402	403,794	(46,392)
Capital outlay	61,750	61,750	647	61,103
Total Sheriff's Office	1,825,932	1,885,932	1,875,792	10,140
Marine - Sheriff:				
Personal services	162,306	162,306	153,962	8,344
Materials and services	43,079	43,079	45,426	(2,347)
Total Marine Sheriff	205,385	205,385	199,388	5,997

COLUMBIA COUNTY, OREGON  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
For the Fiscal Year Ended June 30, 2005

EXPENDITURES:	Budget		Actual	Variance Positive (Negative)
	Original	Final		
County Jail:				
Personal services	1,983,655	1,983,655	1,814,907	168,748
Materials and services	1,141,064	1,141,064	1,198,036	(56,972)
Capital outlay	13,000	13,000	4,952	8,048
Total County Jail	3,137,719	3,137,719	3,017,895	119,824
Economic Development Office:				
Personal services	75,414	75,414	76,009	(595)
Materials and services	114,858	139,858	135,084	4,774
Total Economic Development	190,272	215,272	211,093	4,179
County Surveyor:				
Materials and services	139,524	139,524	100,334	39,190
Total County Surveyor	139,524	139,524	100,334	39,190
District Attorney:				
Personal services	849,178	849,178	844,581	4,597
Materials and services	156,591	156,591	152,746	3,845
Total District Attorney	1,005,769	1,005,769	997,327	8,442
Justice Court - Clatskanie/Vernonia:				
Personal services	70,789	70,789	69,781	1,008
Materials and services	86,213	86,213	64,847	21,366
Capital outlay	1,800	1,800	-	1,800
Total Justice Court	158,802	158,802	134,628	24,174
Juvenile Department:				
Personal services	578,743	578,743	563,984	14,759
Materials and services	326,024	326,024	273,448	52,576
Total Juvenile Department	904,767	904,767	837,432	67,335
County Counsel:				
Personal services	264,239	264,239	263,602	637
Materials and services	70,000	95,000	92,203	2,797
Total County Counsel	334,239	359,239	355,805	3,434

COLUMBIA COUNTY, OREGON  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
For the Fiscal Year Ended June 30, 2005

EXPENDITURES:	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Veterans' Service Office:				
Materials and services	20,801	21,001	20,951	50
Total Veterans' Service Office	20,801	21,001	20,951	50
Emergency Services:				
Personal services	33,924	33,924	54,637	(20,713)
Materials and services	83,817	173,817	140,622	33,195
Total Emergency Services	117,741	207,741	195,259	12,482
General Services:				
Personal services	231,614	231,614	219,577	12,037
Materials and services	425,050	425,050	416,166	8,884
Capital outlay	20,950	20,950	9,714	11,236
Total General Services	677,614	677,614	645,457	32,157
Land Development Services:				
Personal services	1,293,086	1,293,086	1,205,386	87,700
Materials and services	1,373,814	1,373,814	427,710	946,104
Capital outlay	2,900,026	2,900,026	2,733,906	166,120
Total Land Development Services	5,566,926	5,566,926	4,367,002	1,199,924
Information Services				
Personal services	129,284	129,284	126,717	2,567
Materials and services	101,738	101,738	75,408	26,330
Capital outlay	52,050	52,050	37,539	14,511
Total Information Services	283,072	283,072	239,664	43,408
County Dues:				
Materials and services	10,650	10,650	7,722	2,928
Total County Dues	10,650	10,650	7,722	2,928
Human Resources/Civil Services:				
Personal services	112,424	112,424	109,646	2,778
Materials and services	13,250	13,250	9,087	4,163
Total Human Resources/Civil Services	125,674	125,674	118,733	6,941

**COLUMBIA COUNTY, OREGON  
GENERAL FUND  
SCHEDULE OF EXPENDITURES  
For the Fiscal Year Ended June 30, 2005**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>EXPENDITURES:</b>				
Non-departmental:				
Personal services	23,500	53,500	53,441	59
Materials and services	452,100	452,100	404,200	47,900
Capital outlay	-	3,290,800	2,815,138	475,662
Contingency	857,050	624,850	-	624,850
Total Non-departmental	<u>1,332,650</u>	<u>4,421,250</u>	<u>3,272,779</u>	<u>1,148,471</u>
Debt Services:				
Principal	11,600	11,600	11,580	20
Interest	262,828	262,828	262,678	150
Total Debt Services	<u>274,428</u>	<u>274,428</u>	<u>274,258</u>	<u>170</u>
Total Expenditures	<u>\$ 18,527,839</u>	<u>\$ 21,818,639</u>	<u>\$ 19,005,288</u>	<u>\$ 2,813,351</u>

**COLUMBIA COUNTY, OREGON  
COUNTY PARK FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2005**

	Budget		Actual	Variance
	Original	Final		Positive (Negative)
<b>REVENUES:</b>				
Grants	\$ 50,025	\$ 50,025	\$ -	\$ (50,025)
State revenue sharing	60,000	60,000	77,623	17,623
Interest on investments	1,000	1,000	6,223	5,223
Sale of forest products	-	1,000	882,781	881,781
Miscellaneous	24,800	24,800	19,637	(5,163)
Fines and fees	775,900	775,900	103,590	(672,310)
<b>Total revenues</b>	<b>911,725</b>	<b>912,725</b>	<b>1,089,854</b>	<b>177,129</b>
<b>EXPENDITURES:</b>				
Personal services	139,638	107,638	50,166	57,472
Materials and services	204,250	239,362	222,217	17,145
Capital outlay	645,725	645,725	47,587	598,138
Contingency	2,112	-	-	-
<b>Total expenditures</b>	<b>991,725</b>	<b>992,725</b>	<b>319,970</b>	<b>672,755</b>
Revenues over (under) expenditures	(80,000)	(80,000)	769,884	849,884
Net change in fund balances	(80,000)	(80,000)	769,884	849,884
<b>FUND BALANCE, BEGINNING</b>	<b>80,000</b>	<b>80,000</b>	<b>136,398</b>	<b>56,398</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 906,282</b>	<b>\$ 906,282</b>

**COLUMBIA COUNTY, OREGON**  
**FAIR BOARD FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2005**

	Budget		Actual	Variance
	Original	Final		Positive (Negative)
<b>REVENUES:</b>				
State revenue sharing - lottery	\$ 36,000	\$ 36,000	\$ 35,141	\$ (859)
Interest on investments	180	180	131	(49)
Miscellaneous	8,130	8,130	508	(7,622)
Grants	70,500	70,500	-	(70,500)
Fines and fees	203,500	203,500	212,070	8,570
Total revenues	<u>318,310</u>	<u>318,310</u>	<u>247,850</u>	<u>(70,460)</u>
<b>EXPENDITURES:</b>				
Personal services	70,639	70,639	63,065	7,574
Materials and services	262,948	292,948	260,974	31,974
Capital outlay	30,000	-	-	-
Total expenditures	<u>363,587</u>	<u>363,587</u>	<u>324,039</u>	<u>39,548</u>
Revenues over (under) expenditures	<u>(45,277)</u>	<u>(45,277)</u>	<u>(76,189)</u>	<u>(30,912)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	29,093	29,093	75,000	45,907
Transfers out	(29,093)	(29,093)	-	29,093
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>75,000</u>
Net change in fund balances	(45,277)	(45,277)	(1,189)	44,088
<b>FUND BALANCE, BEGINNING</b>	<u>45,277</u>	<u>45,277</u>	<u>13,002</u>	<u>(32,275)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,813</u>	<u>\$ 11,813</u>

**COLUMBIA COUNTY, OREGON  
CHILDREN AND YOUTH SERVICES FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2005**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Grants	\$ 828,000	\$ 828,000	\$ 497,188	\$ (330,812)
Interest on investments	1,000	1,000	4,130	3,130
Miscellaneous	50	50	99	49
Total revenues	829,050	829,050	501,417	(327,633)
<b>EXPENDITURES:</b>				
Personal services	109,963	109,963	103,873	6,090
Materials and services	781,792	781,792	416,466	365,326
Total expenditures	891,755	891,755	520,339	371,416
Revenues over (under) expenditures	(62,705)	(62,705)	(18,922)	43,783
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	18,705	18,705	18,705	-
Total other financing sources (uses)	18,705	18,705	18,705	-
Net change in fund balances	(44,000)	(44,000)	(217)	43,783
<b>FUND BALANCE, BEGINNING</b>	44,000	44,000	75,941	31,941
<b>FUND BALANCE, ENDING</b>	\$ -	\$ -	\$ 75,724	\$ 75,724

**COLUMBIA COUNTY, OREGON  
ANIMAL CONTROL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2005**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fees, fines and permits	\$ 73,000	\$ 73,000	\$ 62,441	\$ (10,559)
Grant Revenue	-	36,000	-	(36,000)
Miscellaneous	18,400	18,400	10,424	(7,976)
Total revenues	91,400	127,400	72,865	(54,535)
<b>EXPENDITURES:</b>				
Personal services	97,776	87,693	85,302	2,391
Materials and services	56,624	92,624	39,341	53,283
Capital outlay	6,000	16,083	15,782	301
Total expenditures	160,400	196,400	140,425	55,975
Revenues over (under) expenditures	(69,000)	(69,000)	(67,560)	1,440
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	69,000	69,000	69,000	-
Total other financing sources (uses)	69,000	69,000	69,000	-
Net change in fund balances	-	-	1,440	1,440
<b>FUND BALANCE, BEGINNING</b>	-	-	946	946
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,386</u>	<u>\$ 2,386</u>

**COLUMBIA COUNTY, OREGON  
CORNER PRESERVATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2005**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest on investments	\$ 5,000	\$ 5,000	\$ 7,165	\$ 2,165
Fines and permits	150,000	150,000	137,590	(12,410)
Total revenues	155,000	155,000	144,755	(10,245)
<b>EXPENDITURES:</b>				
Materials and services	255,000	255,000	118,371	136,629
Total expenditures	255,000	255,000	118,371	136,629
Revenues over (under) expenditures	(100,000)	(100,000)	26,384	126,384
Net change in fund balances	(100,000)	(100,000)	26,384	126,384
<b>FUND BALANCE, BEGINNING</b>	300,000	300,000	300,906	906
<b>FUND BALANCE, ENDING</b>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 327,290</u>	<u>\$ 127,290</u>

**COLUMBIA COUNTY, OREGON  
INSURANCE RESERVE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2005**

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	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(40,785)	(40,785)	(40,785)	-
Total other financing sources (uses)	(40,785)	(40,785)	(40,785)	-
Net change in fund balances	(40,785)	(40,785)	(40,785)	-
<b>FUND BALANCE, BEGINNING</b>	40,785	40,785	55,790	15,005
<b>FUND BALANCE, ENDING</b>	\$ -	\$ -	\$ 15,005	\$ 15,005

**COLUMBIA COUNTY, OREGON**  
**INMATE BENEFIT EXPENSE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2005**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest on investments	\$ 2,000	\$ 2,000	\$ 4,321	\$ 2,321
Fines and fees	50,000	75,000	118,615	43,615
Total revenues	52,000	77,000	122,936	45,936
<b>EXPENDITURES:</b>				
Materials and services	95,000	120,000	74,878	45,122
Total expenditures	95,000	120,000	74,878	45,122
Revenues over (under) expenditures	(43,000)	(43,000)	48,058	91,058
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(90,000)	(90,000)	(90,000)	-
Total other financing sources (uses)	(90,000)	(90,000)	(90,000)	-
Net change in fund balances	(133,000)	(133,000)	(41,942)	91,058
<b>FUND BALANCE, BEGINNING</b>	148,000	148,000	174,069	26,069
<b>FUND BALANCE, ENDING</b>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 132,127</u>	<u>\$ 117,127</u>

**COLUMBIA COUNTY, OREGON  
DEVELOPMENT AGENCY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2005**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 252,000	\$ 252,000	\$ 412,255	160,255
Interest on investments	3,500	3,500	10,717	7,217
Total revenues	255,500	255,500	422,972	167,472
<b>EXPENDITURES:</b>				
Materials and services	344,500	344,500	111,644	232,856
Contingencies	51,000	51,000	-	51,000
Total expenditures	395,500	395,500	111,644	283,856
Revenues over (under) expenditures	(140,000)	(140,000)	311,328	451,328
Net change in fund balances	(140,000)	(140,000)	311,328	451,328
<b>FUND BALANCE, BEGINNING</b>	150,000	150,000	169,606	19,606
<b>FUND BALANCE, ENDING</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 480,934</u>	<u>\$ 470,934</u>

**COLUMBIA COUNTY, OREGON  
COURTHOUSE SECURITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2005**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fees, fines, and permits	\$ 35,000	\$ 35,000	\$ 36,228	\$ 1,228
Interest on investments	2,000	2,000	2,518	518
Total revenues	37,000	37,000	38,746	1,746
<b>EXPENDITURES:</b>				
Materials and services	37,000	37,000	35,000	2,000
Capital outlay	100,000	100,000	-	100,000
Contingency	10,000	10,000	-	10,000
Total expenditures	147,000	147,000	35,000	112,000
Revenues over (under) expenditures	(110,000)	(110,000)	3,746	113,746
Net change in fund balances	(110,000)	(110,000)	3,746	113,746
<b>FUND BALANCE, BEGINNING</b>	110,000	110,000	102,159	(7,841)
<b>FUND BALANCE, ENDING</b>	\$ -	\$ -	\$ 105,905	\$ 105,905

**COLUMBIA COUNTY, OREGON  
COMMUNITY CORRECTIONS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2005**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Grant	\$ 1,700,500	\$ 1,700,500	\$ 1,248,877	\$ (451,623)
Interest on investments	7,000	7,000	13,415	6,415
Miscellaneous	4,279	4,279	3,477	(802)
Fines and fees	155,000	155,000	138,377	(16,623)
Total revenues	1,866,779	1,866,779	1,404,146	(462,633)
<b>EXPENDITURES:</b>				
Personal services	848,051	848,051	773,293	74,758
Materials and services	315,036	315,036	150,996	164,040
Capital outlay	507,500	507,500	13,418	494,082
Contingency	238,913	238,913	-	238,913
Total expenditures	1,909,500	1,909,500	937,707	971,793
Revenues over (under) expenditures	(42,721)	(42,721)	466,439	509,160
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(407,279)	(407,279)	(407,279)	-
Total other financing sources (uses)	(407,279)	(407,279)	(407,279)	-
Net change in fund balances	(450,000)	(450,000)	59,160	509,160
<b>FUND BALANCE, BEGINNING</b>	450,000	450,000	400,755	(49,245)
<b>FUND BALANCE, ENDING</b>	\$ -	\$ -	\$ 459,915	\$ 459,915

**COLUMBIA COUNTY, OREGON  
LAW LIBRARY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2005**

---

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fees, fines, and permits	\$ 40,000	\$ 40,000	\$ 37,875	\$ (2,125)
Interest on investments	-	-	130	130
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>38,005</u>	<u>(1,995)</u>
<b>EXPENDITURES:</b>				
Personal services	2,205	1,005	914	91
Materials and services	22,795	23,995	23,988	7
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Total expenditures	<u>40,000</u>	<u>40,000</u>	<u>39,902</u>	<u>98</u>
Revenues over (under) expenditures	-	-	(1,897)	(1,897)
Net change in fund balances	-	-	(1,897)	(1,897)
<b>FUND BALANCE, BEGINNING</b>	<u>-</u>	<u>-</u>	<u>2,504</u>	<u>2,504</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 607</u>	<u>\$ 607</u>

**COLUMBIA COUNTY, OREGON  
FOOTPATH AND BICYCLE TRAIL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2005**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
State revenue sharing	\$ 20,000	\$ 20,000	\$ 23,848	\$ 3,848
Grants	-	310,000	308,889	(1,111)
Interest on investments	2,000	2,000	1,035	(965)
Total revenues	22,000	332,000	333,772	1,772
<b>EXPENDITURES:</b>				
Materials and services	2,000	2,000	2,000	-
Capital outlay	145,000	455,000	325,925	129,075
Total expenditures	147,000	457,000	327,925	129,075
Revenues over (under) expenditures	(125,000)	(125,000)	5,847	130,847
Net change in fund balances	(125,000)	(125,000)	5,847	130,847
<b>FUND BALANCE, BEGINNING</b>	125,000	125,000	142,575	17,575
<b>FUND BALANCE, ENDING</b>	\$ -	\$ -	\$ 148,422	\$ 148,422

**COLUMBIA COUNTY, OREGON  
COUNTY CLERK'S RECORD FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2005**

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	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Clerk Fees	\$ 10,000	\$ 12,500	\$ 8,033	\$ (4,467)
Total revenues	10,000	12,500	8,033	(4,467)
<b>EXPENDITURES:</b>				
Materials and services	12,000	14,500	6,800	7,700
Total expenditures	12,000	14,500	6,800	7,700
Revenues over (under) expenditures	(2,000)	(2,000)	1,233	3,233
Net change in fund balances	(2,000)	(2,000)	1,233	3,233
<b>FUND BALANCE, BEGINNING</b>	2,000	2,000	376	(1,624)
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,609</u>	<u>\$ 1,609</u>

**COLUMBIA COUNTY, OREGON  
MEADOWVIEW SERVICE DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2005**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property tax	\$ 4,650	\$ 4,650	\$ 7,017	\$ 2,367
Interest	48	48	131	83
Miscellaneous	30	30	4	(26)
Total revenues	<u>4,728</u>	<u>4,728</u>	<u>7,152</u>	<u>2,424</u>
<b>EXPENDITURES:</b>				
Materials and services	<u>6,228</u>	<u>6,228</u>	<u>5,970</u>	<u>258</u>
Total expenditures	<u>6,228</u>	<u>6,228</u>	<u>5,970</u>	<u>258</u>
Revenues over (under) expenditures	<u>(1,500)</u>	<u>(1,500)</u>	<u>1,182</u>	<u>2,682</u>
Net change in fund balances	(1,500)	(1,500)	1,182	2,682
<b>FUND BALANCE, BEGINNING</b>	<u>3,500</u>	<u>3,500</u>	<u>3,838</u>	<u>338</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 5,020</u>	<u>\$ 3,020</u>

**COLUMBIA COUNTY, OREGON**  
**4-H EXTENSION SERVICE DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2005**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property tax	\$ 162,000	\$ 162,000	\$ 169,871	\$ 7,871
Interest	2,000	2,000	1,631	(369)
Other local government	6,000	6,000	6,000	-
Miscellaneous	5,000	5,000	4,189	(811)
Total revenues	175,000	175,000	181,691	6,691
<b>EXPENDITURES:</b>				
Personal services	106,000	106,000	78,459	27,541
Materials and services	71,000	71,000	52,543	18,457
Capital outlay	14,500	14,500	13,589	911
Contingency	13,500	13,500	-	13,500
Total expenditures	205,000	205,000	144,591	60,409
Revenues over (under) expenditures	(30,000)	(30,000)	37,100	67,100
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	30,000	30,000	30,000	-
Transfers out	(30,000)	(30,000)	(30,000)	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(30,000)	(30,000)	37,100	67,100
<b>FUND BALANCE, BEGINNING</b>	70,000	70,000	105,200	35,200
<b>FUND BALANCE, ENDING</b>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 142,300</u>	<u>\$ 102,300</u>

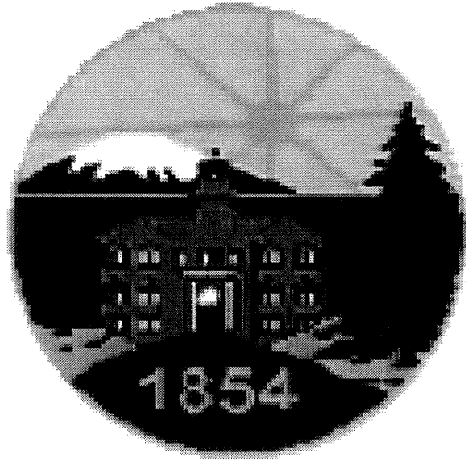
**COLUMBIA COUNTY, OREGON**  
**JAIL BOND FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2005**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 1,039,399	\$ 1,045,399	\$ 1,078,305	\$ 32,906
Interest on investments	5,000	5,000	12,844	7,844
Total revenues	1,044,399	1,050,399	1,091,149	40,750
<b>EXPENDITURES:</b>				
Debt service:				
Principal	565,000	571,000	595,000	(24,000)
Interest	564,118	564,118	539,398	24,720
Total expenditures	1,129,118	1,135,118	1,134,398	720
Revenues over (under) expenditures	(84,719)	(84,719)	(43,249)	41,470
<b>FUND BALANCE, BEGINNING</b>	84,719	84,719	105,836	21,117
<b>FUND BALANCE, ENDING</b>	\$ -	\$ -	\$ 62,587	\$ 62,587

**COLUMBIA COUNTY, OREGON  
CORRECTIONS FACILITY CONSTRUCTION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2005**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest on investments	\$ 2,000	\$ 2,000	\$ 245	\$ (1,755)
Total revenues	2,000	2,000	245	(1,755)
<b>EXPENDITURES:</b>				
Materials and services	10,425	13,425	10,788	2,637
Capital outlay	79,575	76,575	4,000	72,575
Total expenditures	90,000	90,000	14,788	75,212
Revenues over (under) expenditures	(88,000)	(88,000)	(14,543)	73,457
Net change in fund balances	(88,000)	(88,000)	(14,543)	73,457
<b>FUND BALANCE, BEGINNING</b>	88,000	88,000	18,995	(69,005)
<b>FUND BALANCE, ENDING</b>	\$ -	\$ -	\$ 4,452	\$ 4,452

# **COLUMBIA COUNTY, OREGON**



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## **OTHER FINANCIAL SCHEDULES**



**COLUMBIA COUNTY, OREGON**  
**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND OUTSTANDING BALANCES**  
**For the Fiscal Year Ended June 30, 2005**

**ALL COLUMBIA COUNTY GOVERNMENTS**

<b>Tax Year</b>	<b>Property Taxes Receivable June 30, 2004</b>	<b>Levy as Extended By Assessor</b>	<b>Discounts Cancellations and Adjustments</b>	<b>Collections</b>	<b>Property Taxes Receivable June 30, 2005</b>
2004-2005	\$ -	\$ 41,049,795	\$ (1,178,167)	\$ (38,047,461)	1,824,167
2003-2004	1,930,855	-	(29,623)	(1,099,295)	801,937
2002-2003	831,084	-	(2,674)	(378,389)	450,021
2001-2002	400,808	-	(9,250)	(252,936)	138,622
2000-2001	179,636	-	(1,843)	(148,527)	29,266
1999-2000	33,620	-	(1,134)	(16,618)	15,868
1998-1999	17,825	-	(881)	(6,632)	10,312
1997 and prior	37,886	-	(453)	(2,763)	34,670
	<u>\$ 3,431,714</u>	<u>\$ 41,049,795</u>	<u>\$ (1,224,025)</u>	<u>\$ (39,952,621)</u>	<u>\$ 3,304,863</u>

**ALL BUDGETED COLUMBIA COUNTY FUNDS**

<b>Tax Year</b>	<b>Property Taxes Receivable June 30, 2004</b>	<b>Levy as Extended By Assessor</b>	<b>Discounts Cancellations and Adjustments</b>	<b>Collections</b>	<b>Property Taxes Receivable June 30, 2005</b>
2004-2005		\$ 5,775,131	\$ (164,734)	\$ (5,353,617)	256,780
2003-2004	269,222	-	(4,045)	(153,371)	111,806
2002-2003	114,511	-	(286)	(52,219)	62,006
2001-2002	53,964	-	(1,177)	(34,124)	18,663
2000-2001	25,346	-	(190)	(21,027)	4,129
1999-2000	4,479	-	(88)	(2,278)	2,113
1998-1999	1,976	-	(50)	(783)	1,143
1997 and prior	3,197	-	(38)	(239)	2,920
	<u>\$ 472,695</u>	<u>\$ 5,775,131</u>	<u>\$ (170,608)</u>	<u>\$ (5,617,658)</u>	<u>\$ 459,560</u>

Taxes receivable classified by fund:

General Fund	\$ 340,221
Debt Service	92,352
Development Agency	26,987
	<u>\$ 459,560</u>

**COLUMBIA COUNTY, OREGON**  
**SCHEDULE OF ACCOUNTABILITY OF INDEPENDENTLY ELECTED OFFICIALS**  
**For the Fiscal Year Ended June 30, 2005**

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	<u>Balance</u> <u>July 1, 2004</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>June 30, 2004</u>
Treasurer	\$ 6,184,803	\$ 5,165,291	\$ -	\$ 11,350,094
Sheriff	22,034	59,990	-	82,024
District Attorney	391	6	71,128	(70,731)
Clerk	175	-	396	(221)
Assessor	25	-	-	25
Justice of the Peace	22,105	168,243	181,072	9,276
Surveyor	-	-	-	-
<b>Total</b>	<u>\$ 6,229,533</u>	<u>\$ 5,393,530</u>	<u>\$ 252,596</u>	<u>\$ 11,370,467</u>

**COMPOSITION OF CASH AND CASH EQUIVALENTS**

	<u>Cash on Hand</u>	<u>Savings and</u> <u>Checking</u>	<u>Government</u> <u>Pool</u>	<u>Total</u>
Treasurer	\$ 850	\$ 328,696	\$ 11,010,986	\$ 11,340,532
Sheriff	40	10,855	-	10,895
District Attorney	-	-	-	-
Clerk	175	-	-	175
Assessor	25	-	-	25
Justice of the Peace	-	18,840	-	18,840
Surveyor	-	-	-	-
<b>Total</b>	<u>\$ 1,090</u>	<u>\$ 358,391</u>	<u>\$ 11,010,986</u>	<u>\$ 11,370,467</u>

## **STATISTICAL SECTION**



**COLUMBIA COUNTY  
GOVERNMENTAL EXPENDITURES BY FUNCTION (1)  
For the Last Ten Fiscal Years**

(unaudited)

FY Ended 6/30	General Government	% of Total	Roads & Bridges	% of Total	Public Safety	% of Total	Health & Welfare	% of Total	Culture & Recreation	% of Total	Economic Development	% of Total	Capital Outlay	% of Total	Debt Service	% of Total	Total
2005	6,215,472	18.41%	3,872,068	11.47%	6,441,545	19.08%	5,517,762	16.34%	752,326	2.23%	1,879,864	5.57%	7,649,034	22.65%	1,441,185	4.27%	33,769,256
2004	6,212,312	22.46%	3,210,396	11.61%	6,274,477	22.69%	5,307,520	19.19%	748,205	2.71%	1,673,338	6.05%	2,855,644	10.32%	1,376,830	4.98%	27,658,722
2003	6,575,057	25.66%	3,102,454	12.11%	6,351,025	24.79%	5,026,413	19.62%	721,772	2.82%	1,650,970	6.44%	816,347	3.19%	1,379,731	5.38%	25,623,769
2002	5,296,485	23.06%	3,139,243	13.67%	5,051,068	21.99%	5,536,977	24.10%	701,093	3.05%	1,165,181	5.07%	813,265	3.54%	1,268,602	5.52%	22,971,914
2001	8,680,856	30.38%	3,716,557	13.01%	5,570,032	19.49%	779,877	2.73%	506,721	1.77%	1,272,963	4.46%	6,906,110	24.17%	1,138,651	3.99%	28,571,767
2000	8,378,679	31.33%	3,504,632	13.10%	4,922,177	18.40%	516,137	1.93%	741,456	2.77%	1,311,562	4.90%	6,367,933	23.81%	1,004,047	3.75%	26,746,623
1999	7,895,284	39.14%	4,044,385	20.05%	3,963,700	19.65%	434,325	2.15%	647,442	3.21%	1,060,490	5.26%	2,113,547	10.48%	11,580	0.06%	20,170,753
1998	8,061,676	46.58%	3,163,417	18.28%	3,227,045	18.64%	413,304	2.39%	768,326	4.44%	1,122,930	6.49%	540,248	3.12%	11,580	0.07%	17,308,526
1997	8,354,928	45.07%	5,064,081	27.31%	1,984,153	10.70%	1,415,840	7.64%	666,751	3.60%	112,507	0.61%	805,162	4.34%	136,200	0.73%	18,539,622
1996	8,084,562	50.82%	3,010,037	18.92%	2,477,011	15.57%	942,279	5.92%	597,089	3.75%	129,789	0.82%	562,451	3.54%	106,410	0.67%	15,909,628

## Notes:

- (1) Includes General, Special Revenue, Capital Projects, and Debt Service Funds.  
(2) Each fiscal year begins July 1 and ends June 30.

Source: Columbia County Financial Records

**COLUMBIA COUNTY  
GOVERNMENTAL REVENUES BY SOURCE (1)  
For the Last Ten Fiscal Years**

(unaudited)

FY Ended 6/30	Property Taxes	% of		Charges for Services	% of		Fees, Fines & Permits	% of		Govt. Pymnts & Grants	% of		Interest on Investments	% of		Royalties & Timber (O&C)	% of		Misc.	Total
		Total	Total		Total	Total		Total	Total		Total	Total		Total	Total					
2005	5,857,263	17.25	1,666,652	4.91	2,965,625	8.73	18,377,442	54.12	216,201	0.64	2,412,626	7.10	2,462,328	7.25	33,958,137					
2004	5,567,212	20.79	1,902,914	7.11	2,345,639	8.76	12,052,765	45.00	68,028	0.25	2,305,288	8.61	2,540,452	9.49	26,782,298					
2003	5,438,596	21.26	1,687,430	6.60	2,317,341	9.06	10,637,805	41.58	87,559	0.34	2,756,695	10.78	2,655,646	10.38	25,581,072					
2002	5,078,911	21.75	1,541,730	6.60	2,142,299	9.17	11,866,568	50.82	108,750	0.47	2,034,127	8.71	576,979	2.47	23,349,364					
2001	5,067,446	22.70	917,749	4.11	1,913,735	8.57	12,093,768	54.17	453,640	2.03	1,455,808	6.52	422,971	1.89	22,325,117					
2000	4,421,318	21.11	776,290	3.71	2,692,615	12.85	10,731,900	51.23	814,315	3.89	1,142,771	5.46	369,449	1.76	20,948,658					
1999	3,405,575	18.65	1,079,526	5.91	2,163,408	11.85	10,189,748	55.81	209,632	1.15	778,288	4.26	430,233	2.36	18,256,410					
1998	3,054,838	17.42	857,059	4.89	2,151,650	12.27	10,576,967	60.33	191,398	1.09	325,545	1.86	374,152	2.13	17,531,609					
1997	3,156,682	17.22	693,799	3.78	2,405,975	13.12	10,830,058	59.07	170,862	0.93	522,240	2.85	553,812	3.02	18,333,428					
1996	2,543,200	15.75	618,189	3.83	2,347,130	14.54	9,543,363	59.11	168,466	1.04	667,470	4.13	257,044	1.59	16,144,862					

Notes:

(1) Includes General, Special Revenue, Capital Project, and Debt Service Funds.

(2) Includes special Law Enforcement levy for the general obligation bond from 2000 on.

Source: County Financial Records

**COLUMBIA COUNTY**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**For the Last Ten Fiscal Years**

Table 3

(unaudited)

<b>Fiscal Year Ended June 30</b>	<b>Taxes Levied by Assessor</b>	<b>Current Tax Collection</b>	<b>Percent of Levy Collected First Year</b>	<b>Delinquent Taxes Collected</b>	<b>Total Tax Collections</b>	<b>Percent of Total Tax Collections to Tax Levy</b>	<b>Outstanding Delinquent Taxes</b>	<b>Percent of Delinquent Taxes to Tax Levy</b>
<b>2005</b>	5,341,802	4,951,916	92.7%	262,255	5,214,171	97.6%	237,513	4.4%
<b>2004</b>	5,255,899	5,050,084	96.1%	262,255	5,312,339	101.1%	106,103	2.0%
<b>2003</b>	5,163,562	4,730,577	91.6%	329,437	5,060,014	98.0%	59,990	1.2%
<b>2002</b>	4,895,973	4,481,626	91.5%	241,775	4,877,311	99.6%	18,662	0.4%
<b>2001</b>	5,055,434	4,798,112	94.9%	170,034	5,051,305	99.9%	4,129	0.1%
<b>2000</b>	4,416,568	4,126,500	93.4%	181,153	4,414,454	100.0%	2,114	0.0%
<b>1999</b>	3,171,151	2,978,774	93.9%	143,567	3,170,009	100.0%	1,142	0.0%
<b>1998</b>	2,567,519	2,394,998	93.3%	164,939	2,564,596	99.9%	2,923	0.1%
<b>1997</b>	3,318,060	3,040,344	92.7%	240,253	3,318,060	100.0%	0	0.0%
<b>1996</b>	2,577,040	2,433,747	94.5%	141,023	2,577,040	100.0%	0	0.0%

Notes:

Delinquent taxes collected are posted to the year of the levy.

The voter passed special Law Enforcement levy in year 1999

Source: County Tax Collector tax roll records relating to Columbia County only, exl component units

**COLUMBIA COUNTY**  
**ASSESSED AND ESTIMATED REAL MARKET VALUE OF TAXABLE PROPERTY**  
**For the Last Ten Fiscal Years**

Table 4

(unaudited)

Fiscal Year Ended June 30	Taxable Ratio (Real Market Value to Assessed)	Assessed Value of			Total Assessed Value	Total Real Market Value
		Real Property	Personal Property	Utility Property		
2005	81.51%	2,649,013,190	96,502,060	363,216,080	3,108,731,330	3,813,802,745
2004	81.72%	2,551,052,490	93,222,800	339,525,733	2,983,801,023	3,651,054,203
2003	81.22%	2,467,196,231	98,645,380	340,281,613	2,906,123,224	3,578,163,250
2002	80.34%	2,349,813,770	102,311,370	300,717,603	2,752,842,743	3,426,517,298
2001	80.07%	2,205,629,110	98,588,340	500,509,644	2,804,727,094	3,502,780,950
2000	79.89%	2,003,381,000	101,861,930	458,848,409	2,564,091,339	3,209,326,666
1999	79.59%	1,883,888,380	99,437,293	452,697,752	2,436,023,425	3,060,894,331
1998	79.67%	1,810,471,490	97,783,720	400,443,064	2,308,698,274	2,897,899,844
1997	100.00%	2,104,016,390	90,256,730	476,006,064	2,670,279,184	3,146,285,248
1996	100.00%	1,847,917,380	84,373,600	502,076,215	2,434,367,195	2,936,443,410

Note: Values for 1997-98 and later reflect maximum assessed values in accordance with sections 11 and 11a, Article XI, Oregon Constitution (Ballot Measure 50)

Source: County Assessor Rolls

**COLUMBIA COUNTY**  
**PROPERTY TAX BILLING RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS**  
**(per \$1,000 of Assessed Value)**  
**For the Last Ten Fiscal Years**

Table 5

(unaudited)

Taxing Entity	Billing Rate for all Taxing Districts									
	2004-05	2003-04	2002-03	2001-02	2000-01	1999-2000	1998-99	1997-98	1996-7	1995-6
<b>County</b>										
Columbia County	1.7443	1.7715	1.7879	1.7790	1.7982	1.7094	1.3216	1.2922	1.2364	1.0516
<b>Cities</b>										
Clatskanie City	6.2088	6.2088	6.2088	6.2088	6.2088	6.2025	6.2025	6.2126	6.1380	6.0488
Clatskanie Library	0.2868	0.2868	0.2868	0.2868	0.2868	0.2751	2.7640	0.2526	0.2454	0.2351
Clatskanie Park	0.3483	0.3483	0.3483	0.3483	0.3483	0.3338	3.3490	0.3310	0.2985	0.2859
Columbia City	2.0860	2.0561	2.2053	1.8665	1.9129	1.7055	1.4574	1.9433	1.6968	2.8129
Gr St Helens Park & Rec	0.2347	0.2347	0.2347	0.2347	0.2347	0.2289	0.2290	0.2215	0.2164	0.2407
Prescott City	0.3086	0.3086	0.3086	0.3086	0.3086	0.3086	0.3086	0.3093	0.3188	0.3188
Rainier Cemetery	0.0709	0.0709	0.0709	0.0709	0.0709	0.0696	0.0692	0.0691	0.0596	0.0565
Rainier City	5.2045	5.2045	6.4498	6.4911	6.5219	6.6323	6.7111	6.3036	5.9369	6.2575
Scappoose City	3.8412	3.8419	4.5593	3.7317	4.1269	4.1721	4.3038	4.0532	3.9739	4.4766
Scappoose Library	0.2536	0.2536	0.3353	0.4587	0.4675	0.4816	0.3603	0.3653	0.3271	0.3582
St Helens City	1.9078	1.9078	1.9078	1.9078	1.9078	1.9078	1.9078	1.8289	1.8348	1.9006
Vernonia City	5.8163	5.8163	5.8163	5.8163	5.8163	5.7526	5.7447	5.7213	5.5368	6.0182
<b>Fire Districts</b>										
Clatskanie RFPD	1.7198	1.7198	1.7198	1.7198	1.7198	1.7739	1.8032	1.8051	1.6640	1.6238
Columbia River Fire	2.9731	2.9731	2.9684	4.7449	4.7449	4.6835	4.6720	4.6575	4.3872	4.5588
Mist Birk RFP	2.0875	2.0875	2.0875	2.0875	2.0875	1.3130	1.3252	0.9750	1.3191	1.0985
Sauvie Island RFPD #30	0.8838	1.0926	1.1524	1.1574	1.0151	1.0346	0.0000	0.0000	0.0000	0.0000
Scappoose RFPD	1.7745	1.7745	1.7745	1.1145	1.2103	1.1728	1.1994	1.2146	1.1290	1.2293
Vernonia RFPD	0.9535	1.2268	1.1860	1.2251	1.3161	1.1667	1.1847	0.8272	0.8300	0.8567
<b>School Districts</b>										
Clatskanie 6J School	5.5265	5.5129	5.4661	5.4494	4.6062	4.6062	4.6062	4.6118	11.8091	11.3104
NW Regional ESD	0.1538	0.1538	0.1538	0.1538	0.1538	0.1538	0.1538	0.1539	0.3029	0.3280
Portland Comm College	0.5099	0.5118	0.4944	0.5511	0.3717	0.3600	0.3515	0.3651	0.7262	0.7887
Rainier 13 School	5.4360	5.4360	5.4360	5.4360	5.4360	5.4360	5.4360	5.4752	11.3345	11.0698
Scappoose 1 JT School	5.2046	5.5924	5.5962	5.5917	5.6077	5.6141	5.4330	5.3887	12.7832	13.4161
St Helens 502 School	7.0409	7.0032	6.9001	6.9738	7.0064	7.2504	6.9801	7.0057	16.0798	17.6131
Vernonia 47 JT School	5.0121	5.0121	5.0121	5.0121	5.0121	5.0121	5.0121	5.0133	7.9300	6.3933
<b>Service Districts</b>										
Columbia 4 H	0.0571	0.0571	0.0571	0.0571	0.0571	0.0537	0.0542	0.0530	0.0497	0.0499
Columbia County 911	0.5454	0.5530	0.5599	0.5757	0.5688	0.5809	0.2412	0.2346	0.2201	0.2209
Columbia Health	0.0107	0.0107	0.0107	0.0107	0.0107	0.0105	0.0102	0.0100	0.0092	0.0105
Columbia Vector	0.1279	0.1279	0.1279	0.1279	0.1279	0.1257	0.1245	0.1240	0.1161	0.1191
St Helens Port	0.0886	0.0886	0.0886	0.0886	0.0886	0.8700	0.0872	0.0727	0.0913	0.0824
<b>Urban Renewal</b>										
REDCO W/ Special Levy	3.7966	3.8996	4.1190	1.3249	1.4192	0.8782	0.7636	0.1677	0.0000	0.0000
Col County Dev Agency	0.8436	0.5884	0.3675	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

Source: CCT 11.3 Treasurer Tax Districts by Year

**COLUMBIA COUNTY**  
**SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS**  
**For the Last Ten Fiscal Years**

Table 6

(unaudited)

<b>Fiscal Year Ended June 30</b>	<b>Current Assessments Due</b>	<b>Assessments Collected</b>	<b>Ratio of Total Collected to Current Amount Due</b>	<b>Total Outstanding Assessments</b>
2005	7,160.00	6,841.82	95.6%	318.18
2004	7,159.00	7,014.32	98.0%	144.68
2003	7,159.00	7,075.68	98.8%	83.32
2002	7,056.00	7,029.42	99.6%	26.58
2001	6,935.00	6,929.42	99.9%	5.58
2000	5,078.00	5,075.75	100.0%	2.25
1999	5,407.00	5,405.14	100.0%	1.86
1998	6,360.00	6,358.39	100.0%	1.61
1997	4,604.00	4,602.55	100.0%	1.45
1996	5,089.00	5,087.71	100.0%	1.29

**Notes:**

Delinquent taxes collected are posted to the year of the levy  
Meadowview Special Lighting District is the only special assessment in the County at this time  
Source: County Tax Collector tax roll records CCT 9.5.3

**COLUMBIA COUNTY**

Table 7

**RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND  
NET BONDED DEBT PER CAPITA  
For the Last Ten Fiscal Years**

(unaudited)

Fiscal Year Ended June 30,	Population	Assessed Value (in Thousands)	Bonded Debt	Debt Service Monies Available
(1)	(2)	(3)	(4)	(4)
2005	46,971 est.	3,108,731	15,234,100	1,397,226
2004	45,650	2,983,801	15,850,419	1,391,946
2003	45,000	2,906,123	16,424,536	1,365,450
2002	44,600	2,752,843	16,964,536	1,181,720
2001	44,300	2,804,727	13,100,000	1,126,930
2000	43,560	2,564,901	13,595,000	1,004,047
1999	43,280	2,436,023	13,900,000	-
1998	42,690	2,308,698	-	-
1997	41,960	2,670,279	-	-
1996	41,380	2,434,367	-	-

- (1) Population Research Center, PSU
- (2) County Assessor Rolls
- (3) Oregon State Treasurer's Office
- (4) County Financial Records

**COLUMBIA COUNTY**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**June 30, 2005**

Table 8

(unaudited)

Real Market Value (1)		\$ 3,813,802,745
Debt limit (2%) for GO bonds		\$ 76,276,055
Less amount of debt applicable to debt limit:		
Total general obligation bonds	10,885,000	
Less assets in Debt Service Funds available for payment of principal	<u>(62,587)</u>	
Net General Obligation bond debt	<u>10,822,413</u>	
Percent of legal debt limit used	14.2%	
Total amount of debt applicable to debt limit		<u>(10,822,413)</u>
Legal debt margin for general obligation bonds		<u><u>65,453,642</u></u>
Debt limit (1%) for limited tax bonds		38,138,027
Less amount of debt applicable to debt limit:		
Total limited tax bonds	4,349,100	
Percent of legal debt limit used	11.4%	
Total amount of debt applicable to debt limit		<u>(4,349,100)</u>
Legal debt margin for limited tax bonds		<u><u>\$ 33,788,927</u></u>

Note:

(1) The debt limit for general obligation bonds set forth in ORS 287.054(2) provides: "The aggregate amount of general obligation bonded indebtedness of counties shall not at any time exceed two (2) percent of the real market value of all taxable property in the county."

(2) The debt limit for limited tax bonds set forth in ORS 287.053 provides: " The aggregate amount of limited tax bonded indebtedness of counties shall not at any time exceed one (1) percent of the real market value of all taxable property in the county."

**COLUMBIA COUNTY**  
**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**  
**as of June 30, 2005**

Table 9

(unaudited)

<u>Jurisdiction</u>	<u>Net Property tax backed debt Outstanding</u>	<u>Percentage Applicable to Columbia County</u>	<u>Amount Applicable to Columbia County</u>
<b>Direct Debt</b>			
Columbia County-GO Bond	10,885,000	100.00%	10,885,000
Total Direct Debt	<u>10,885,000</u>		<u>10,885,000</u>
<b>Overlapping Debt</b>			
Cities:			
Columbia City	645,000	100.00%	645,000
Scappoose	501,155	100.00%	501,155
School Districts & ESDs:			
Scappoose - SD 1J	1,975,000	78.4902%	1,550,181
Clatskanie - SD 6	7,100,000	45.7360%	3,247,256
St. Helens - SD 502	14,160,400	100.0000%	14,160,400
Portland Community College	81,438,170	2.5012% (1)	2,036,932
Other:			
Sauvie Island Volunteer RFPD	205,000	4.1099% (2)	8,425
Total Overlapping Debt	<u>106,024,725</u>		<u>22,149,349</u>

Note (1)

Portland Community College covers the Portland Metropolitan area. Only 2.5% of the district overlaps into Columbia County.

Note (2)

The southern portion of Columbia County is covered by the Sauvie Island Volunteer RFPD. Only 4.11% of the district is in Columbia County.

Source: Oregon State Treasurer's Office

**COLUMBIA COUNTY**

Table 10

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR  
BONDED DEBT TO TOTAL GENERAL EXPENDITURES (1)  
For the Last Ten Fiscal Years**

(unaudited)

<u>Fiscal Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Total General Expenditures</u>	<u>Ratio of Debt Service to Total General Expenditures</u>
2005	616,319	780,457	1,396,776	19,005,288	7.3%
2004	574,118	760,671	1,334,789	13,021,942	10.3%
2003	540,000	825,451	1,365,451	13,642,337	10.0%
2002	515,000	610,274	1,125,274	10,686,528	10.5%
2001	495,000	631,930	1,126,930	9,475,103	11.9%
2000	305,000	699,047	1,004,047	9,024,580	11.1%
1999 (2)	0	0	0	7,959,441	0.0%
1998	0	0	0	7,646,582	0.0%
1997	0	0	0	7,696,526	0.0%
1996	0	0	0	7,814,868	0.0%

Note:

(1) Includes General, Special Revenue and Debt Service Funds

(2) First bonded debt was issued in 1999

Source: County financial records maintained by the Finance Department

**COLUMBIA COUNTY  
DEMOGRAPHIC STATISTICS  
For the Last Ten Fiscal Years**

Table 11

(unaudited)

<u>Year</u>	<u>County Population</u>	<u>Per Capita Income</u>	<u>School Enrollment</u>	<u>June Unemployment Rate</u>	<u>Marriage Licenses</u>	<u>Marriage Dissolutions</u>
2005	46,971 est.	N/A	8,535	7.6%	297	219
2004	45,650	\$27,627	8,501	9.2%	256	230
2003	45,000	\$26,488	8,538	11.6%	276	203
2002	44,600	\$26,599	8,627	10.4%	329	244
2001	44,300	\$27,187	8,600	8.4%	285	254
2000	43,560	\$26,750	8,628	5.5%	255	216
1999	43,280	\$25,123	8,534	6.1%	255	245
1998	42,690	\$24,514	9,073	5.2%	260	242
1997	41,960	\$23,948	9,016	6.1%	296	273
1996	41,380	\$22,449	8,853	6.1%	302	262

Sources: Oregon Blue Book, Oregon Employment Dept, Department of Education,  
Columbia County Clerk's Office, Center for Health Statistics

**COLUMBIA COUNTY** Table 12  
**PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS**  
**For the Last Ten Fiscal Years**

(unaudited)

<u>Fiscal year ended June</u>	<u>Number of permits**</u>	<u>Valuation</u>	<u>Bank Deposits</u>
2005	2428	\$ 34,100,000	\$205,726,000
2004	2068	\$ 33,100,000	\$193,679,000
2003	1908	\$ 26,900,000	\$191,620,000
2002	1832	\$ 21,445,000	\$186,795,000
2001	1887	\$ 19,000,000	\$203,000,000
2000	2217	\$ 20,900,000	\$199,000,000
1999	2419	\$ 19,300,000	\$198,000,000
1998	2268	\$ 20,900,000	\$205,000,000
1997	2487	\$ 17,700,000	\$198,000,000
1996	n/a	n/a	\$203,000,000

\*\*Unincorporated county only

Source: Columbia County Land Development Services

**COLUMBIA COUNTY  
PRINCIPAL TAXPAYERS  
June 30, 2005**

Table 13

(unaudited)

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percent of Total Assessed</u>
Northwest Natural Gas	Utility (1)	\$ 146,421,140	4.71%
Portland General Electric	Utility (1)	140,729,000	4.53%
Boise Cascade Corporation	Wood Products	83,698,190	2.69%
Longview Fibre	Wood Products	37,400,190	1.20%
Columbia River PUD	Utility (1)	26,431,300	0.85%
Armstrong World Industries	Ceiling Tiles	26,341,600	0.85%
Cascade Tissue Group	Paper Products	25,615,000	0.82%
Qwest Corporation	Utility (1)	18,432,200	0.59%
Dyno Nobel, Inc	Fertilizers	15,422,270	0.50%
Fred Meyer Stores	Retail	9,011,050	0.29%
All Others		<u>2,579,229,390</u>	82.97%
Totals		<u>\$ 3,108,731,330</u>	100.00%

Note:

(1) Utility values are established by the State of Oregon

Source: Columbia County Assessor's Office

**COLUMBIA COUNTY  
INSURANCE IN FORCE  
June 30, 2005**

Table 14

(unaudited)

Type	Insured	Coverage	Policy Number	Company	Expiration Date
Property coverage	Columbia County buildings and business personal property  includes various additional specific types of properties of Columbia County	Risk of direct physical loss up to \$39,730,793 - \$1,000 deductible applies  More significant types include: (deductible \$50,000) \$20,000,000 limit, earthquake damage \$5,000,000 limit, flood damage	04PCOLC	City-County Insurance Services	7/1/2005
Comprehensive General Coverage OR Public Entity Liability Coverage	Columbia County and Sheriff's Posse	\$2,000,000 - liability for autos \$2,000,000 - other liability \$50,000 - Pesticide/Herbicide Application \$500,000 - Uninsured Motorist Ethics Complaint Defense - \$5,000	04LCOLC	City-County Insurance Services	7/1/2005
Workers' Compensation and Employers' liability	Columbia County	County employees and volunteers	4846711.44	SAIF Corp	7/1/2005
Equipment Breakdown	Columbia County	Limit \$2,050,000.00	04BCOLC	City-County Ins. Services	7/1/2005
Inland Marine Coverage	Columbia County	Docks and piers	WGP00001083-00	Pieper-Ramsdell Ins. Agency	7/1/2005
Public Employees Blanket Bond	Columbia County	Commissioners, elected officials Public employees	Bond No 58232451	Western Surety	1/6/2006
Official Bond	Fairboard	bond	Bond No 58241139	Western Surety	3/17/2006
Official Bond	Ruth Baker, Treasurer	bond	Bond No 69512613	Western Surety	2/2/2006
Official Bond	Ruth Baker, Tax Collector	bond	Bond 68851644	Western Surety	4/8/2006

**COLUMBIA COUNTY**  
**MISCELLANEOUS STATISTICS**  
**June 30, 2005**

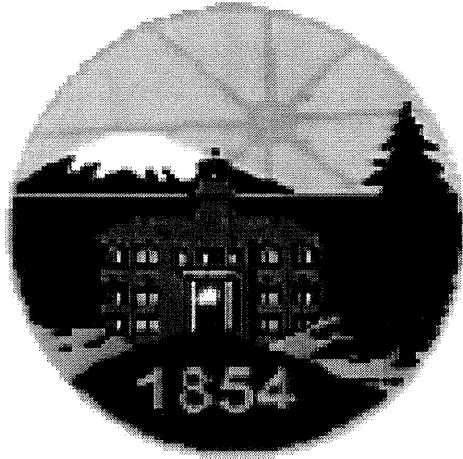
Table 15

(unaudited)

Established	January 16, 1854
Form of government	Board of Commissioners (3 members)
County Seat	City of Saint Helens
Elevation at county seat	42 feet
Area - square miles	657
Total county population:	46,971 est.
Elections: 2004 General Election	
Number of registered voters	28,504
Number of votes casts	25,100
Voting percentage of registered voters	88.06%
Employees:	
Elected Officials	9
Full-time	144
Seasonal and part-time	40
Street system:	
County maintained	540 miles
Parks (number of acres):	
Big Eddy	8.47
Camp Wilkerson	276.17
Hudson-Parcher	27.67
J.J. Collins Memorial	24.76
Laurel Beach	1.93
Prescott Beach (leased from Portland General Electric)	9.50
Scaponia (leased from Bureau of Land Management)	7.60
Scappoose RV	3.27
Beaver Boat Ramp (leased from State of Oregon)	1.35
Gilbert River Boat Ramp (leased from State of Oregon)	N/A
Law enforcement:	
Number of sheriff deputies	15
Number of reserves	3
Number of sheriff posse members	9
Patrol vehicles	30

Source: Oregon Blue Book, various departments of Columbia County

# **COLUMBIA COUNTY, OREGON**



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**AUDIT COMMENTS AND DISCLOSURES  
REQUIRED BY STATE REGULATIONS**



**COLUMBIA COUNTY, OREGON  
AUDIT COMMENTS AND DISCLOSURES  
REQUIRED BY STATE REGULATIONS**

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Introduction

Oregon Administrative Rules 162-10-000 through 162-10-320 incorporates the Minimum Standards for Audits of Oregon Municipal Corporations. These standards, prescribed by the Secretary of State in cooperation with the Oregon State Board of Accountancy, enumerate the financial statements, schedules, comments, and disclosures required in audit reports. The required statements and schedules are set forth in the preceding section of this report. Required comments and disclosures related to our audit of such statements and schedules are contained in this section.

Internal Accounting Control

We have audited the financial statements of Columbia County, Oregon for the year ended June 30, 2005 and have issued our report thereon dated September 27, 2005.

The management of Columbia County, Oregon is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America. Because of inherent limitations in any internal control structure, errors or irregularities may never the less occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operations of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of Columbia County, Oregon for the year ended June 30, 2005, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

However, we noted no matters involving the internal control structure and its operation that we considered to be material weaknesses as defined above. This report is intended solely for the information and use of the management, the Board of Commissioners, and the State of Oregon, Secretary of State, Division of Audits.

**COLUMBIA COUNTY, OREGON  
AUDIT COMMENTS AND DISCLOSURES  
REQUIRED BY STATE REGULATIONS**

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Other Comments and Disclosures

We have audited the financial statements for Columbia County, Oregon as of and for the year ended June 30, 2005, and our report thereon is included on Page 1 of this report. Our audit was made in accordance with auditing standards generally accepted in the United States of America.

In connection with our audit:

Accounting Records

We found the accounting records of the County to be adequate for audit purposes.

Collateral

Based on our testing, the County appears to be in compliance with ORS Chapter 295 regarding securing deposits during the fiscal year ended June 30, 2005.

Indebtedness

The County's bonded debt outstanding was within the limitation of 3% of the real market value of the taxable property within the County established by ORS 287.

Budgets

The County appears to be in compliance with Local Budget Law (ORS 294.305 to 294.520) in the preparation, adoption, and appropriation of the budgets and tax levies for fiscal years 2004-2005 with the following exceptions.

The following funds had expenditures in excess of related appropriations for fiscal 2005.

General Fund	
Transfers out	\$20,640
Direct Pass-Through Grant Fund	
Materials and Services	\$23,519

Insurance and Fidelity Bonds

We reviewed policies relating to insurance and fidelity bond coverage and ascertained that such policies appeared to be in force. We are not competent by training to state whether the insurance policies covering County-owned property in force at June 30, 2005 are adequate.

Programs Funded from Outside Sources

We reviewed and tested, to the extent we considered necessary in the circumstances, transactions and reports relative to federal and state grant programs. The County appeared to have appropriate procedures for making expenditures on behalf of, and reporting for, such programs.

Highway Funds

The County was in compliance with legal requirements pertaining to the use of Highway Funds.

**COLUMBIA COUNTY, OREGON  
AUDIT COMMENTS AND DISCLOSURES  
REQUIRED BY STATE REGULATIONS**

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Investments

The County has complied with Oregon Revised Statutes with regard to legal restrictions pertaining to the investment of public funds.

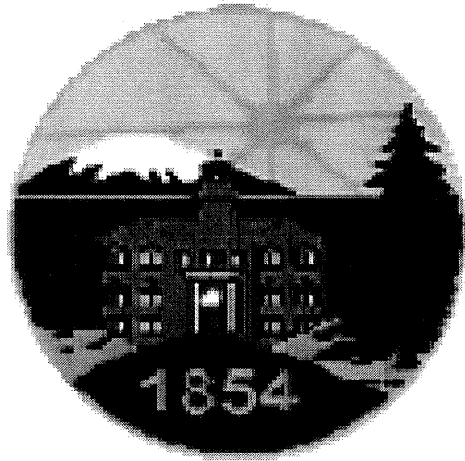
Public Contracts and Purchasing

Nothing came to our attention to cause us to believe the County was not in compliance with the cost accounting guidelines developed by the State of Oregon Executive Department with regard to the County's construction projects and ORS Chapter 279 in the awarding of public contracts and the construction of public improvements.

*Merina & Company*

Merina & Company, LLP  
West Linn, Oregon  
September 27, 2005

# **COLUMBIA COUNTY, OREGON**



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