

COLUMBIA COUNTY
COLUMBIA COUNTY, OREGON

FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2009



12700 SW 72nd Ave.
Tigard, OR 97223

COLUMBIA COUNTY, OREGON

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2009

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COLUMBIA COUNTY, OREGON

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COLUMBIA COUNTY, OREGON

Board of Commissioners

<u>Name and Address</u>	<u>Term Expires</u>
Anthony Hyde	January 2013
Rita Bernhard, Chair	January 2011
Earl Fisher	January 2013

Elected Officials

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Susan Poling	County Assessor	January 2011
Elizabeth Huser	County Clerk	January 2011
Steve Atchison	County District Attorney	January 2011
Jeff Dickerson	County Sheriff	January 2013
Leslie Keenon	County Surveyor	January 2011
Ruth Baker	County Treasurer	January 2013
Wally Thompson	Justice of the Peace	January 2013

Board Members receive mail at the County address listed below:

230 Strand Street, St. Helens, Oregon 97051

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FINANCIAL SECTION

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PAULY, ROGERS AND CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

-
- 12700 SW 72ND AVENUE • TIGARD, OREGON 97223
 - (503) 620-2632 • FAX (503) 684-7523

December 18, 2009

County Commissioners
Columbia County
St Helens, Oregon

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Columbia County, Oregon (County), as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Columbia County, Oregon, as of June 30, 2009, and the respective changes in financial position and cash flows, 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 reports dated December 18, 2009 on our consideration of the County's internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts and grants. Those reports are an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis and Required Supplementary Information on page 48, as listed on the table of contents are not a required part of the basic financial statements but is 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 expressing opinions on the financial statements that collectively comprise the basic financial statements. The accompanying supplementary information, which includes the combining and individual nonmajor fund financial statements, the Schedule of Accountability for Elected Officials, and additional schedules as listed in the Table of Contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards, as listed in the table of contents, 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 not a required part of the basic financial statements. The Supplementary 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, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedule of Expenditures – General Fund by Department, on page 74 and Schedule of Accountability of Elected Officials on page 76, as listed in the table of contents, are presented as supplementary schedules, and are not a required part of the basic financial statements. We have applied certain limited procedures, which consisted principally of inquiries of management about this supplementary information. However, we did not audit the information and do not express an opinion on it.

Pauly, Rogers and Co. P.C.
PAULY, ROGERS AND CO., P.C.

**Columbia County, Oregon
Management's Discussion and Analysis
For the Year Ended June 30, 2009**

As management of Columbia County, we offer readers of the County's financial statements this narrative overview and analysis of the County's financial activities for the fiscal year ended June 30, 2009. We encourage readers to consider the information presented here in conjunction with the financial statements.

Financial Highlights

- The assets of Columbia County exceeded its liabilities at the close of the most recent fiscal year by \$58,101,874 (*net assets*). Of this amount, \$8,846,953 (*unrestricted*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net assets decreased by \$4,544,003. This is largely due to the depreciation of capital assets, which is a requirement of GAAP to be shown as an expense in all funds.
- As of the close of the current fiscal year, Columbia County's governmental funds reported combined ending fund balances of \$11,600,995.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$5,267,218 or 34.9% 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 are comprised of 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).

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

The government-wide financial statements include not only the County itself (known as the primary government), but also a legally separate Urban Renewal Agency, the Columbia County Development Agency (CCDA), Meadowview Service District, and a 4-H & Extension Service District, for which the County is financially accountable. Although legally separate, the CCDA, MSD, and the 4-H ESD's governing body are identical to the County's, and because the services are exclusively for the benefit of the County, they are included as blended component units, an integral part of the primary government. Complete financial statements for the CCDA and for the 4-H ESD may be obtained at the Office of the Finance Director, 230 Strand Street, St. Helens, Oregon 97051-0010. Meadowview does not have separate financial statements.

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

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

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

Columbia County maintains twenty-one 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, two special revenue funds (Roads and the CCDA), with the data from the other eighteen governmental funds combined into a single, aggregated presentation (Other Governmental). Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

Proprietary fund: Since the opening of the Waste Transfer Facility in 2006, the County maintains an *enterprise* fund. Enterprise funds are used to report the same functions presented as *business-type* activities in the government-wide financial statements. The County uses this fund to account for all activity related to the transfer station.

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

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

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

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

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The County's assets exceeded liabilities by \$58,101,874 at the close of the current fiscal year and \$62,645,877 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 (84% percent) reflects its investment in capital assets (e.g. infrastructure, land, buildings, machinery and equipment). Columbia County uses these capital assets to provide services to citizens. These assets are *not* available for future spending. At June 30, 2008, the County had \$67,102,071 (net of accumulated depreciation) invested in capital assets.

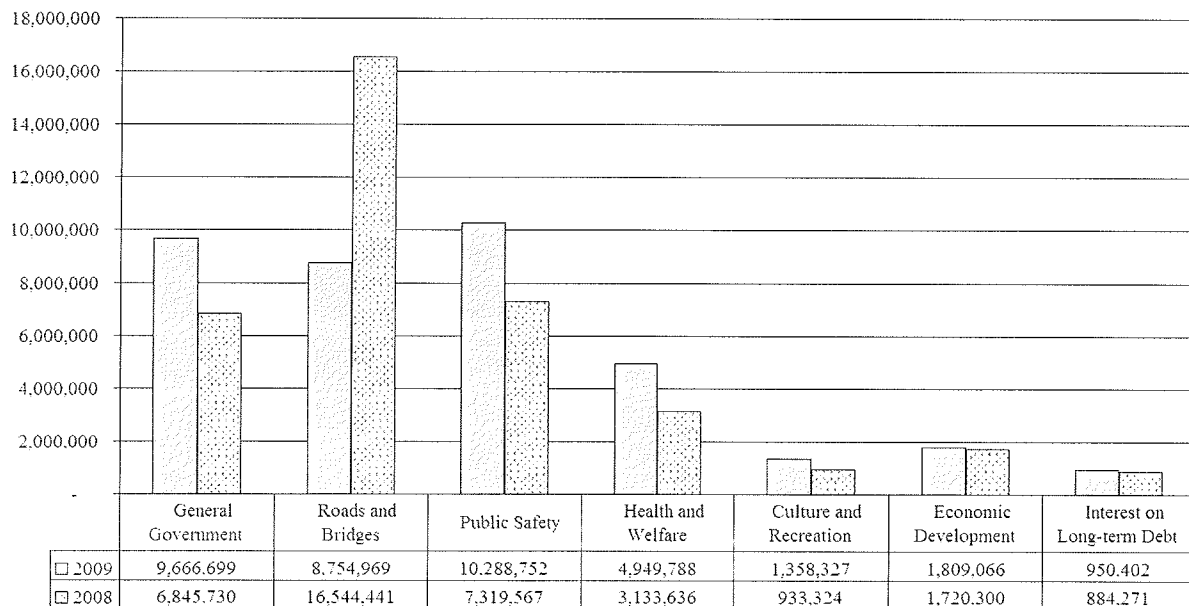
At the end of the current fiscal year, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

Columbia County's Net Assets

	Governmental Activities 2009	Governmental Activities 2008	Business- Type Activities 2009	Business- Type Activities 2008	Total 2009	Total 2008
Current & Other Assets	13,535,928	16,368,756	1,034,086	1,089,758	14,570,014	17,458,514
Net Pension Asset & Bond Cost	6,236,100	6,625,121			6,236,100	6,625,121
Capital Assets	62,065,527	66,117,572	5,036,544	5,174,838	67,102,071	71,292,410
Total Assets	81,837,555	89,111,449	6,070,630	6,264,596	87,908,185	95,376,045
Current Liabilities	1,649,645	5,921,670	566,622	472,292	2,216,267	6,393,962
Long-term Outstanding Liabilities	23,428,916	22,175,078	4,161,128	4,161,128	27,590,044	26,336,206
Total Liabilities	25,078,561	28,096,748	4,727,750	4,633,420	29,806,311	32,730,168
Capital Asset Investment, Net of Related Debt	48,097,427	51,255,226	875,416	902,391	48,972,843	52,157,617
Net Assets	8,661,567	9,759,475	467,464	728,785	9,129,031	10,488,260
Total Net Assets	56,758,994	61,014,701	1,342,880	1,631,176	58,101,874	62,645,877

The chart below graphs the County's expenses by activity. Every activity experienced a relative increase except for Roads and Bridges. General Government expenses increased primarily due to Rider Transit system expenditures; Roads and Bridges expenditures came down to a more normal level after work on Port Westward projects wound down during the 2009 fiscal year.

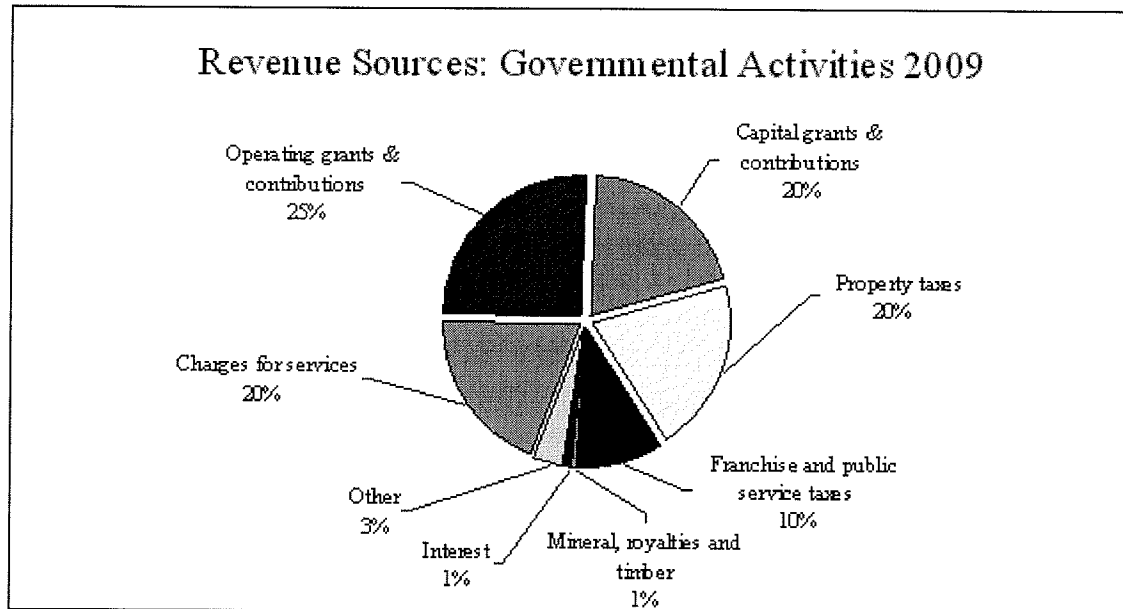
Expenses by Governmental Activity



Statement of Activities

	Governmental Activities 2009	Governmental Activities 2008	Business- Type Activities 2009	Business- Type Activities 2008	Total 2009	Total 2008
Revenue						
Charges for Services	6,543,481	7,199,313	2,027,965	2,341,384	8,571,446	9,540,697
Operating Grants and Contributions	8,619,550	6,497,151			8,619,550	6,497,151
Capital Grants and Contributions	6,739,839	3,421,859			6,739,839	3,421,859
Property Taxes	6,665,185	8,878,743			6,665,185	8,878,743
Franchise and Public Service Taxes	3,355,667	3,681,292			3,355,667	3,681,292
Mineral, Royalties and Timber Rev	224,968	381,407			224,968	381,407
Unrestricted Investment Earnings	249,663	552,978	16,338	38,608	266,001	591,586
Other Revenue	1,123,943	3,447,087			1,123,943	3,447,087
Transfers					-	-
Total Revenues	33,522,296	34,059,830	2,044,303	2,379,992	35,566,599	36,439,822
Expenses						
General Government	9,666,699	6,845,730			9,666,699	6,845,730
Roads and Bridges	8,754,969	16,544,441			8,754,969	16,544,441
Public Safety	10,288,752	7,319,567			10,288,752	7,319,567
Health and Welfare	4,949,788	3,133,636			4,949,788	3,133,636
Culture and Recreation	1,358,327	933,324			1,358,327	933,324
Economic Development	1,809,066	1,720,300			1,809,066	1,720,300
Interest on Long-term Debt	950,402	884,271			950,402	884,271
Business-Type Activity	-	-	2,332,599	2,199,529	2,332,599	2,199,529
Total Expenses	37,778,003	37,381,269	2,332,599	2,199,529	40,110,602	39,580,798
Change in Net Assets	(4,255,707)	(3,321,439)	(288,296)	180,463	(4,544,003)	(3,140,976)
Net Assets, Beginning of Period	61,014,701	64,336,140	1,631,176	1,450,713	62,645,877	65,786,853
Net Assets, End of Period	56,758,994	61,014,701	1,342,880	1,631,176	58,101,874	62,645,877

Revenue details are graphed below, showing the County's governmental activities by revenue source.



Relative last year, combined grant and contributed revenue has increased as a proportion of revenues from 29% to 45% while the categories of Property Taxes and Mineral, Royalties and Timber declined from 26% to 20% and 8% to 1% respectively. All other categories were the same or declined a percentage point from last year's levels.

Business-type Activities

The transfer station did less business than expected in its third full year of operation, primarily due to a drop off in housing starts and the consequent decline in trash and recyclables. The County holds household hazardous waste events for its citizens monthly and has started on expansion plans for additional recycling activity. In order to provide for increased activity in the area of E-waste collection, the County is working on construction of additional space for collection, storage and processing of recyclable materials. This will expand the operation and bring efficiencies to current operations.

Budgetary Highlights

The General Fund is the chief operating fund of the County. At the end of the current fiscal year unreserved fund balance in the General Fund was \$5,267,218 indicating a high degree of liquidity of the General Fund. This ending fund balance is higher than budgeted due to an across the board effort to contain costs in the face of the severe economic downturn.

Amendments to the original budget for the general fund were necessary due to the impacts of the weak economy as well as the federal natural disaster declaration for the late December 2009 winter storm, just one year after the previous winter's federal disaster declaration due to major flood damage around the Nehalem River and tributaries.

Capital Asset and Debt Administration

Capital Assets. Columbia County's investment in capital assets for its governmental activities as of June 30, 2009, amounts to \$67,102,071 (net of accumulated depreciation). This investment in capital assets includes land, buildings, infrastructure, machinery and equipment.

Columbia County Capital Assets (Net of Depreciation)	Governmental Activities 2009	Governmental Activities 2008	Business- Type 2009	Business- Type 2008	Total 2009	Total 2008
Land and land improvements	5,922,912	4,739,768	637,483	637,483	6,560,395	5,377,251
Construction in progress	9,483,360	9,763,324		-	9,483,360	9,763,324
Buildings	13,827,122	13,223,922	4,307,403	4,429,376	18,134,525	17,653,298
Infrastructure	31,032,241	37,042,672		-	31,032,241	37,042,672
Furniture and equipment	1,799,892	1,347,886	91,658	107,979	1,891,550	1,455,865
	<u>62,065,527</u>	<u>66,117,572</u>	<u>5,036,544</u>	<u>5,174,838</u>	<u>67,102,071</u>	<u>71,292,410</u>

Net capital assets declined for the county during the year. Additions were made in the amount of less than 2% of the 2008 asset total. The most significant addition was purchase of land for a future transit facility.

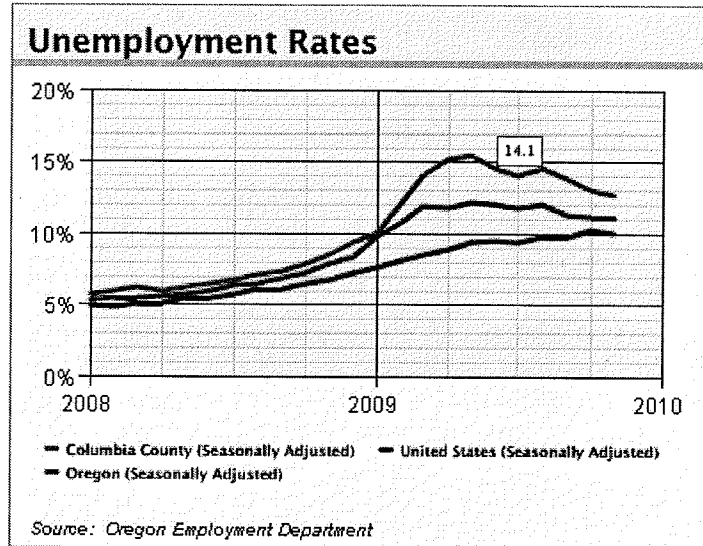
Long-term debt. At the end of the current fiscal year, Columbia County had total long-term debt outstanding of \$27,590,044 while in the prior year the balance was \$28,566,120.

Columbia County's Outstanding Debt	2009	2008
General Obligation Bonds-1999 Jail Construction	-	710,000
General Obligation Bonds Refunded 2006, Prem & def charges	8,165,000	8,330,000
Limited Tax Bond - PERS UAL Bond	8,043,898	8,106,657
Road Improvement Bond - Rainier	319,432	331,535
Leases, Election, Sheriff cars & fingerprint comp	75,997	149,732
Long Term Notes-OECDD-business type activity	4,161,128	4,272,447
Note-City of St Helens, Transitional Housing	90,513	94,390
Compensated Absences	1,145,432	1,230,607
Net OPEB obligation	247,884	-0-
Interim Financing-Port Westward SPWF Loan	5,340,760	5,340,752
Total	<u>27,590,044</u>	<u>28,566,120</u>

Key Economic Factors and Budget Information for the Future: FY09 started July 1, 2008. In the fall of that year, an economic crisis began to unfold. From Main Street to Wall Street, the Fall of 2008 represented a time of great economic uncertainty and hardship – reaching beyond our borders and culminating in a global recession with economic analysts making comparisons to the Great Depression.

The impact on Columbia County is probably best exemplified by our unemployment rate. Over the course of a single fiscal year, unemployment more than doubled to end at 14.1 percent on June 30, 2009. While Columbia County did not experience the worst unemployment levels across Oregon counties, our county data trended above both Oregon and US averages throughout the fiscal year.

Among other employment losses of the fiscal year, a major county employer, Boise Inc., began implementing layoffs and closed its veneer plant in the fall of 2008.



The economic downturn coupled with gasoline prices coming down from their high of over \$4/gallon in June 2008 to less than \$2/gallon just five months later in November, led to Cascade Grain, an ethanol energy company - and one of the anchors to the Port Westward Industrial Park in North County – filing for bankruptcy. The company ended the fiscal year operating with a skeleton crew and in a Chapter 11 bankruptcy mode. In subsequent months, the bankruptcy was converted to a chapter 7 liquidation bankruptcy proceeding with the ultimate conclusion of the process still uncertain.

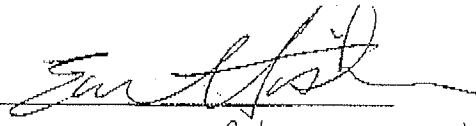
The Secure Rural Schools funding bill was extended by Congress through FY2011 but with funding trending downward each year. This funding source is of tremendous significance because it represented over 20% of General Fund revenues in prior years.

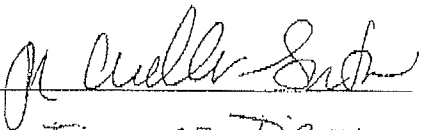
The summer of 2009 saw an Oregon Legislature struggling to plug an estimated \$4 billion dollar budget gap for the 2009-2011 biennium with a combination of cost cutting and revenue generating mechanisms. The state-wide budget picture is still uncertain with two tax ballot measures in front of voters in January of 2010.

In a bright spot, Columbia County Rider, the public transit system in the County, continues to improve and add services. Federal and State grants and increased community support enabled the County to purchase additional vehicles and expand services to provide inter-city and demand response transit services to County residents.

All of these factors were considered in preparing the County's budget for fiscal year 2009-10, which include layoffs and implementation of a furlough days throughout the year in order to cut costs in the continuing uncertain economic climate.

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

Signature: 
Title: Commissioner, Columbia County

Signature: 
Title: FINANCE DIRECTOR

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BASIC FINANCIAL STATEMENTS

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COLUMBIA COUNTY, OREGON

STATEMENT OF NET ASSETS
June 30, 2009

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 10,502,810	\$ 689,260	\$ 11,192,070
Receivables:			
Accounts receivable	75,000	240,327	315,327
Property taxes receivable	636,316	-	636,316
Due from other governments	1,929,994	-	1,929,994
Special assessments receivable	2,393	-	2,393
Prepays	185,431	104,499	289,930
Inventories	203,984	-	203,984
Total current assets	<u>13,535,928</u>	<u>1,034,086</u>	<u>14,570,014</u>
Noncurrent assets:			
Net pension asset	6,222,692	-	6,222,692
Bond costs	13,408	-	13,408
Capital Assets:			
Nondepreciable	15,406,272	637,483	16,043,755
Depreciable, net	46,659,255	4,399,061	51,058,316
Total noncurrent assets	<u>68,301,627</u>	<u>5,036,544</u>	<u>73,338,171</u>
Total Assets	<u>81,837,555</u>	<u>6,070,630</u>	<u>87,908,185</u>
LIABILITIES			
Current liabilities:			
Accounts payable	1,196,277	445,985	1,642,262
Interest payable	314,718	120,637	435,355
Deposits	138,650	-	138,650
Total current liabilities	<u>1,649,645</u>	<u>566,622</u>	<u>2,216,267</u>
Noncurrent liabilities:			
Accrued Compensated Absences	1,145,432	-	1,145,432
Net OPEB obligation	247,884	-	247,884
Current portion of long-term obligations	893,398	116,852	1,010,250
Noncurrent portion of long-term obligations	21,142,202	4,044,276	25,186,478
Total noncurrent liabilities	<u>23,428,916</u>	<u>4,161,128</u>	<u>27,590,044</u>
Total Liabilities	<u>25,078,561</u>	<u>4,727,750</u>	<u>29,806,311</u>
NET ASSETS			
Invested in Capital Assets, net of related debt	48,097,427	875,416	48,972,843
Restricted for Debt Service	50,556	-	50,556
Restricted for System Development	231,522	-	231,522
Unrestricted	<u>8,379,489</u>	<u>467,464</u>	<u>8,846,953</u>
Total Net Assets	<u>\$ 56,758,994</u>	<u>\$ 1,342,880</u>	<u>\$ 58,101,874</u>

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2009**

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<u>Functions/Programs</u>				
Governmental Activities				
General government	\$ 9,666,699	\$ 2,366,573	\$ 3,276,719	\$ 1,519,294
Roads and bridges	8,754,969	367,058	-	4,966,394
Public safety	10,288,752	2,350,344	1,645,531	69,151
Health and welfare	4,949,788	-	3,594,627	-
Culture and recreation	1,358,327	246,528	9,734	170,000
Economic development	1,809,066	1,212,978	92,939	15,000
Interest on long-term debt	950,402	-	-	-
Total governmental activities	37,778,003	6,543,481	8,619,550	6,739,839
Business- Type Activities				
Transfer station	2,332,599	2,027,965	-	-
Total Business-Type Activities	2,332,599	2,027,965	-	-
Total Government	\$ 40,110,602	\$ 8,571,446	\$ 8,619,550	\$ 6,739,839

General Revenues

Property taxes
Franchise taxes and other taxes
Intergovernmental
Fines, fees
Mineral royalties and timber
Interest and investment earnings
Miscellaneous income

Total General Revenues and Transfers

Change in Net Assets

Net Assets - beginning of year

Net Assets - end of year

The accompanying notes are an integral part of this statement.

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

Governmental Activities	Business-Type Activities	Total
\$ (2,504,113)	\$ -	\$ (2,504,113)
(3,421,517)	-	(3,421,517)
(6,223,726)	-	(6,223,726)
(1,355,161)	-	(1,355,161)
(932,065)	-	(932,065)
(488,149)	-	(488,149)
(950,402)	-	(950,402)
<u>(15,875,133)</u>	<u>-</u>	<u>(15,875,133)</u>
-	(304,634)	(304,634)
-	(304,634)	(304,634)
<u>(15,875,133)</u>	<u>(304,634)</u>	<u>(16,179,767)</u>
6,665,185	-	6,665,185
407,492	-	407,492
2,948,175	-	2,948,175
603,251	-	603,251
224,968	-	224,968
249,663	16,338	266,001
520,692	-	520,692
<u>11,619,426</u>	<u>16,338</u>	<u>11,635,764</u>
(4,255,707)	(288,296)	(4,544,003)
<u>61,014,701</u>	<u>1,631,176</u>	<u>62,645,877</u>
<u>\$ 56,758,994</u>	<u>\$ 1,342,880</u>	<u>\$ 58,101,874</u>

COLUMBIA COUNTY, OREGON

**BALANCE SHEET
GOVERNMENTAL FUNDS**

June 30, 2009

	GENERAL FUND	ROAD FUND	DEVELOPMENT AGENCY FUND	OTHER GOVERNMENTAL	TOTAL
ASSETS:					
Cash and cash equivalents	\$ 5,347,794	\$ 268,956	\$ 2,345,392	\$ 2,540,668	\$ 10,502,810
Receivables					
Accounts receivable	-	-	-	75,000	75,000
Property taxes receivable	450,361	-	71,058	114,897	636,316
Due from other governments	552,825	805,123	7,452	564,594	1,929,994
Special assessments receivable	-	2,393	-	-	2,393
Prepays	116,703	29,523	-	39,205	185,431
Inventories	-	203,984	-	-	203,984
Total assets	\$ 6,467,683	\$ 1,309,979	\$ 2,423,902	\$ 3,334,364	\$ 13,535,928
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable	\$ 643,731	\$ 197,663	\$ 6,528	\$ 348,355	\$ 1,196,277
Compensated Absences	-	-	-	5,453	5,453
Deposits and bail	136,050	-	-	2,600	138,650
Deferred revenue	420,684	-	68,388	105,481	594,553
Total liabilities	1,200,465	197,663	74,916	461,889	1,934,933
Fund balances:					
Reserved for					
Debt service	-	-	-	50,556	50,556
System Development	-	189,140	-	42,382	231,522
Unreserved, reported in:					
General fund	5,267,218	-	-	-	5,267,218
Special revenue funds	-	923,176	2,348,986	2,779,537	6,051,699
Total fund balances	5,267,218	1,112,316	2,348,986	2,872,475	11,600,995
Total liabilities and fund balances	\$ 6,467,683	\$ 1,309,979	\$ 2,423,902	\$ 3,334,364	\$ 13,535,928

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

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

June 30, 2009

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

Fund Balances-Governmental Funds	\$	11,600,995
<p>The cost of capital assets (land, buildings, improvements, machinery and equipment, infrastructure, and construction in progress) is reported as an expenditure in governmental funds. The statement of net assets includes those capital assets among the assets of the County as a whole.</p>		
Governmental Capital Assets	\$	276,976,532
Less Accumulated Depreciation		<u>(214,911,005)</u>
		62,065,527
<p>Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net assets.</p>		
Accrued Compensated Absences	\$	(1,139,979)
Interest Payable		(314,718)
Bonds Payable		(16,208,898)
Notes Payable		(5,803,100)
Lease Payable		<u>(23,602)</u>
		(23,490,297)
The net OPEB obligation is not reported as a liability in the governmental funds.		(247,884)
Deferred Revenue represents amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds.		594,553
<p>The unamortized portion of prepaid pension cost, bond premiums and bond issuance costs is not available to pay for current period expenditures, and therefore is not reported in the governmental funds.</p>		
Prepaid Pension Asset		6,222,692
Bond Costs		<u>13,408</u>
Total Net Assets	\$	<u><u>56,758,994</u></u>

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2009**

	GENERAL FUND	ROAD FUND	DEVELOPMENT AGENCY FUND	OTHER GOVERNMENTAL	TOTAL
REVENUES					
Property taxes	\$ 5,227,721	\$ -	\$ 139,705	\$ 1,278,527	\$ 6,645,953
Public service taxes	358,993	-	-	-	358,993
Intergovernmental	3,368,151	7,227,009	-	7,580,563	18,175,723
Charges for Services	3,826,701	-	-	-	3,826,701
Licenses and permits	205,965	40,171	-	-	246,136
Fines, fees and forfeitures	622,128	326,887	-	2,124,856	3,073,871
Franchise fees	48,499	-	-	-	48,499
Interest on investments	98,472	1,675	71,909	77,607	249,663
Mineral royalties and timber	222,229	-	2,739	-	224,968
Payments in lieu of taxes	168,109	-	-	-	168,109
Administrative allocation reimbursement	1,850,143	-	-	-	1,850,143
Miscellaneous	43,497	234,926	-	206,024	484,447
Total revenues	16,040,608	7,830,668	214,353	11,267,577	35,353,206
EXPENDITURES					
Current:					
General government	6,311,230	-	132,063	2,002,034	8,445,327
Roads and bridges	-	6,796,383	-	2,000	6,798,383
Public safety	6,437,583	-	-	1,551,809	7,989,392
Health and welfare	66,119	-	-	3,777,476	3,843,595
Culture and recreation	-	-	-	1,054,764	1,054,764
Economic development	1,404,771	-	-	-	1,404,771
Capital outlay	313,413	913,259	1,153,002	2,212,379	4,592,053
Debt service	551,532	-	247,627	1,101,337	1,900,496
Total expenditures	15,084,648	7,709,642	1,532,692	11,701,799	36,028,781
Excess of Revenues Over (Under) Expenditures	955,960	121,026	(1,318,339)	(434,222)	(675,575)
Other Financing Sources, (Uses)					
Transfers In	526,244	597,235	-	673,934	1,797,413
Transfers Out	(1,266,169)	-	-	(531,244)	(1,797,413)
Total Other Financing Sources, (Uses)	(739,925)	597,235	-	142,690	-
Net Change in Fund Balance	216,035	718,261	(1,318,339)	(291,532)	(675,575)
FUND BALANCE - BEGINNING	5,051,183	394,055	3,667,325	3,164,007	12,276,570
FUND BALANCE - ENDING	\$ 5,267,218	\$ 1,112,316	\$ 2,348,986	\$ 2,872,475	\$ 11,600,995

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS - TO
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2009**

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

Excess of Revenues over Expenditures \$ (675,575)

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

Capital Asset additions and deletions	\$	7,040,712	
Less current year depreciation		(9,756,437)	
Less current year disposals, net		<u>(1,336,320)</u>	
			(4,052,045)

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

Estimated implicit benefit payments for Post Retirement Health Benefits	\$	124,625	
Annual OPEB cost		<u>(372,509)</u>	
			(247,884)

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

Change in deferred revenue	19,232
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Repayment of long-term debt is an expenditure in the governmental funds, however repayment reduces long-term liabilities in the statement of net assets.

Change in Accrued Compensated Absences	\$	90,628	
Change in Interest Payable		(28,508)	
Change in Bonds Payable		937,759	
Change in Notes Payable		19,246	
Change in Leases Payable		<u>70,461</u>	
			1,089,586

Governmental funds report the effect of issuance costs, premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.	(48,863)
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Payment for PERS UAL is recorded as an other financing use in the Governmental funds. The Government-wide statements record the prepaid pension asset.	(340,158)
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Change in Net Assets	\$	<u><u>(4,255,707)</u></u>
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The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
June 30, 2009**

	<u>BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS</u>
	<u>TRANSFER STATION FUND</u>
ASSETS	
Cash and cash equivalents	\$ 689,260
Accounts receivable, net	240,327
Prepays	104,499
Total current assets	<u>1,034,086</u>
Capital assets, net	<u>5,036,544</u>
Total assets	<u>\$ 6,070,630</u>
LIABILITIES	
Accounts payable	\$ 445,985
Interest payable	120,637
Current portion of long-term obligations	116,852
Total current liabilities	<u>683,474</u>
Non current portion of long term liabilities	<u>4,044,276</u>
Total liabilities	<u>4,727,750</u>
Net Assets	
Invested in Capital Assets, net of related debt	875,416
Unrestricted	467,464
Total net assets	<u>1,342,880</u>
Total liabilities and net assets	<u>\$ 6,070,630</u>

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Year Ended June 30, 2009

	<u>BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS</u>
	<u>TRANSFER STATION FUND</u>
OPERATING REVENUES	
Tipping fees	\$ 2,019,335
Miscellaneous	8,630
Total operating revenues	<u>2,027,965</u>
OPERATING EXPENSES	
Payroll cost	214,992
Operating expenses	1,762,977
Depreciation	142,289
Total operating expenses	<u>2,120,258</u>
Income, (Loss) From Operations	(92,293)
NON-OPERATING REVENUES (EXPENSES)	
Interest income	16,338
Interest expense	<u>(212,341)</u>
Total non-operating Revenues	<u>(196,003)</u>
Change in Net Assets	(288,296)
Beginning Net Assets	<u>1,631,176</u>
Ending Net Assets	<u>\$ 1,342,880</u>

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
For the Year Ended June 30, 2009**

	BUSINESS-TYPE ACTIVITIES- ENTERPRISE FUNDS
	TRANSFER STATION FUND
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 1,944,926
Cash paid to employees and others for salaries and benefits	(214,992)
Cash paid to suppliers and others	<u>(1,656,868)</u>
Net cash provided (used) by operating activities	<u>73,066</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES	
Intergovernmental	<u>(111,319)</u>
Net Cash Provided (Used) by Noncapital and Related Financing Activities	<u>(111,319)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(3,995)
Loan payments	(212,341)
Interest expense	<u>(3,228)</u>
Net cash provided (used) by capital and related financing activities	<u>(219,564)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>16,338</u>
Net cash provided by investing activities	<u>16,338</u>
Net change in cash and cash equivalents	(241,479)
CASH AND CASH EQUIVALENTS - BEGINNING	<u>930,739</u>
CASH AND CASH EQUIVALENTS - ENDING	<u>\$ 689,260</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (loss)	\$ (92,293)
Adjustments to Reconcile Operating Income (loss) to net	
Depreciation/Amortization	142,289
(Increase), Decrease in Accounts Receivable	(83,039)
Increase, (Decrease) in Accounts Payable/Accrued Liabilities	208,877
(Increase), Decrease in Prepaid Expenses	<u>(102,768)</u>
Net cash provided (used) by operating activities	<u>\$ 73,066</u>

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON
FIDUCIARY FUNDS
STATEMENT OF NET ASSETS
June 30, 2009

	<u>AGENCY FUNDS</u>
ASSETS	
Cash and cash equivalents	\$ 957,308
Property tax receivable	3,728,651
Other assets	<u>494,463</u>
Total assets	<u>\$ 5,180,422</u>
 LIABILITIES	
Payable to inmates	\$ 15,394
Due to other governments	<u>5,165,028</u>
Total liabilities	<u>\$ 5,180,422</u>

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NOTES TO BASIC FINANCIAL STATEMENT

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COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2009

(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 97051-0100.

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, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. The statement of activities presents a comparison between direct expenses and program revenues for each function of the governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2009

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

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

Fund Financial Statements

These statements display information at the individual fund level. Each fund is considered to be a separate accounting entity. Funds are classified and summarized as governmental, proprietary, or fiduciary. Major individual governmental funds are reported as separate columns in the fund financial statements. There are the following major governmental funds: General Fund, Road Fund, and the Development Agency 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 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 the 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.

Development Agency Fund

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

Additionally, there are the following non-major funds within the governmental fund type.

Special Revenue Funds

Fair Board Fund

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2009

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

Children and Youth Services Fund

This fund was established to account for the activities of the commission for children and families program 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.

Corner Preservation Fund

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

Inmate Benefits Expense Fund

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

Courthouse Security Fund

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

Community Corrections Fund

This fund was established under the Senate Bill 1145 and 156 in 1995 to account for the activities of the adult parole and probation program. 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.

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.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2009

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

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.

CC Rider Transportation Fund

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

County Unmet Needs Fund

This fund was established solely by donations from the public for the Columbia County victims of the flood of December 2007. The Board of Commissioners has assumed supervisory responsibility for the actions of the board of the Unmet Needs Committee.

Direct Pass Through Grant Fund

This fund was set up to receive, control and disburse funds that are received 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 ordinance No 94-9 in December 1994. It was established to operate and maintain and expand the County Park system. The fund receives monies from the State Highway Fund, from grants, and logging revenue from County forests.

Building Services Fund

Per ORS 455.210.3C, building fee revenue can only be used for the operations of the building department. In order to accommodate this requirement, the building services fees and expenses were split out this year from the Land Development Services department in the general fund. As a stand-alone fund, it is cleaner to account for income and expenses according to this new ORS.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2009

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

DEBT SERVICE FUNDS

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

Jail Bond Fund

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

PROPRIETARY FUNDS

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

County Transfer Station Fund

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

FIDUCIARY FUNDS

Fiduciary Funds reporting focuses on net 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 liabilities) and thus do not involve measurement of results of operations. The agency funds consist of:

Inmate Commissary Fund

This fund accounts for assets administered by the County on behalf and for the benefit of inmates.

Treasurer Fund

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

C. Measurement Focus and Basis of Accounting

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

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2009

C. Measurement Focus and Basis of Accounting (continued)

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

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

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 Governmental Fund Balance Sheet for unavailable deferred revenue is eliminated. Note that deferred revenues also arise outside the scope of measurement focus and bases of accounting, such as when the County receives resources before it has a legal claim to them. For instance, when grant monies are received prior to the incurrence of qualifying expenditures.

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

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

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2009

C. Measurement Focus and Basis of Accounting (continued)

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

D. Cash, Cash Equivalents, and Investments

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

E. Receivables

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

F. Supply Inventories and 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.

G. Capital Assets and Depreciation

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

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

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

Depreciation of exhaustible assets is recorded as an allocated expense in the Statement of Activities with accumulated depreciation reflected in the Statement of Net 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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2009

G. Capital Assets and Depreciation (continued)

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

H. 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 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 if they have matured, for example, as a result of employee resignations and retirements. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that is estimated will be taken as "terminal leave" prior to retirement.

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

K. Use of Estimates

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2009

L. Net Assets

Net assets comprise the various net earnings from operations, nonoperating revenues, expenses and contributions of capital. Net assets are classified in the following three categories:

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

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

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

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) Stewardship, Compliance, and Accountability

A. Budget Requirements, Compliance, and Accountability

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.

All funds, except the Fiduciary Funds, are budgeted. 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. The levels of control established by the board order or resolution are total expenditures by department for the General Fund, and personal services, materials and services, capital outlay and debt service for all other funds. 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 and appropriation resolution. A supplemental budget requires hearings before the public, publication in newspapers and approval by the County Board of Commissioners. One supplemental budget was adopted during the year ended June 30, 2009. 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 basic financial statements include the original budget amounts, plus appropriation transfers and appropriation increases. Several appropriations transfers were made which adjusted the 08-09 budget during the year ended June 30, 2009. Some of these appropriation transfers were not approved by resolution as required by Oregon Budget Law. Appropriations lapse at the end of each fiscal year.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
 June 30, 2009

A. Budget Requirements, Compliance, and Accountability (continued)

The Building Services Fund reflects a budgeted beginning fund balance for FY09, although it was newly established in FY09 and did not have a carryover amount with which to budget a beginning fund balance. In order to record a beginning balance in this new fund, the beginning fund balance for the General Fund was reduced by \$570,934 and this amount was then shown as beginning fund balance in the Building Services Fund. Appropriating and changing beginning fund balances in this way is not in compliance with Oregon Budget Law. This transaction is required to be budgeted and recorded as a transfer out (use) in the General Fund and transfer in (resource) to the Building Fund. The Development Agency Fund incorrectly budgeted and recorded capital outlay expenditures as debt service expenditures.

Expenditures of the various funds were within authorized appropriations, except in the following funds: General Fund Transfers Out exceeded the budget by \$652,968; Inmate Benefit Fund Transfers Out exceeded the budget by \$40,000; Courthouse Security Fund Transfers Out exceeded the budget by \$42,000, Meadowview Fund Materials and Services exceeded the budget by \$983; and the Development Agency Fund Capital Outlay exceeded appropriations by \$1,153,002.

(3) Cash and Cash Equivalents

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

Deposits with Financial Institutions:

Cash on hand	\$ 2,826
Deposits with financial institutions	118,899
Investments	<u>12,027,653</u>
Total Cash and Investments	<u>\$ 12,149,378</u>

Government-wide Financial Statements	\$ 11,192,070
Fiduciary Funds Financial Statements	<u>957,308</u>
Total Cash and Investments	<u>12,149,378</u>

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2009

(3) Cash and Cash Equivalents (continued)

Credit Risk – In the case of deposits, this is the risk that in the event of a bank failure, the deposits may not be returned. The County does not have a deposit policy for custodial credit risk. At June 30, 2009, the credit union balances totaled \$133,162. Of this amount, \$33,162 was exposed to custodial credit risk because it was uninsured. No bank deposits were exposed to custodial credit risk because they were held at an approved depository as identified by Oregon State Treasury.

INVESTMENTS - State statutes authorize investment primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers and the State Treasurer's Investment Pool, among others. Investments are valued at fair value as required by GASB 31. At June 30, 2009, there is a one percent difference between the fair value in the State Treasurer's Local Governmental Investment Pool and the value of the pool shares at June 30, 2009.

As of June 30, 2009, the following investments and maturities are reported:

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-17	18-59
State Treasurer's Investment Pool	\$ 12,027,653	\$ -	\$ 12,027,653	\$ -
Total	\$ 12,027,653	\$ -	\$ 12,027,653	\$ -

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

A. Interest Rate Risk

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
 June 30, 2009

(3) Cash and Cash Equivalents (continued)

B. Custodial Credit Risk

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

C. Concentration of Credit Risk

To avoid incurring unreasonable risks inherent to over-investing in specific instruments or in individual financial institutions, the LGIP investment policy sets maximum limits on the percentage of the portfolio that can be invested in any one type of security. At June 30, 2009, there was compliance with all percentage restrictions. Amounts in the State Treasurer's Local Government Investment Pool are not required by law to be collateralized.

(4) Property Taxes

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

(5) Interfund Transfers

A. Interfund Transfers

Interfund transfers are used to pay administrative services provided by the general fund, provide funds for debt service, and contribute to the cost of capital projects. Transfers to and from other funds at June 30, 2009, are as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 526,244	\$ 1,266,169
Road Fund	597,235	-
Non-major Governmental Funds	<u>673,934</u>	<u>531,244</u>
Total All Funds	<u>\$ 1,797,413</u>	<u>\$ 1,797,413</u>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2009

(6) Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2009 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Non-depreciable:				
Land	\$ 4,739,768	\$ 1,183,144	\$ -	\$ 5,922,912
Construction in Progress	9,763,324	986,734	(1,266,698)	9,483,360
Non-depreciable capital assets	<u>14,503,092</u>	<u>2,169,878</u>	<u>(1,266,698)</u>	<u>15,406,272</u>
Depreciable:				
Buildings & Improvements	19,614,087	1,134,340	(69,622)	20,678,805
Infrastructure	230,830,839	2,824,073	-	233,654,912
Equipment	6,404,186	912,420	(80,064)	7,236,542
Depreciable Capital Assets	<u>256,849,112</u>	<u>4,870,834</u>	<u>(149,686)</u>	<u>261,570,259</u>
Accumulated Depreciation:				
Buildings & Improvements	(6,390,165)	(461,518)	-	(6,851,683)
Infrastructure	(193,788,166)	(8,834,505)	-	(202,622,671)
Equipment	(5,056,301)	(460,414)	80,064	(5,436,651)
Total Accumulated Depreciation	<u>(205,234,632)</u>	<u>(9,756,437)</u>	<u>80,064</u>	<u>(214,911,005)</u>
Net Depreciable Capital Assets	<u>51,614,480</u>	<u>(4,885,603)</u>	<u>(69,622)</u>	<u>46,659,255</u>
Net Capital Assets	<u>\$ 66,117,572</u>	<u>\$ (2,715,725)</u>	<u>\$ (1,336,320)</u>	<u>\$ 62,065,527</u>

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

Administration	\$ 131,440
Roads and Bridges	8,986,749
Public Safety	396,609
Culture and Recreation	99,450
Economic Development	142,189
Total Governmental Activities Depreciation	<u>\$ 9,756,437</u>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2009

(6) Capital Assets (continued)

Business Type

	Beginning Balance	Increases	Decreases	Ending Balance
Non-depreciable:				
Land	\$ 637,483	\$ -	\$ -	\$ 637,483
Non-depreciable capital assets	637,483	-	-	637,483
Depreciable:				
Buildings & Improvements	4,792,048	-	-	4,792,048
Equipment	156,855	3,995	-	160,850
Depreciable Capital Assets	4,948,903	3,995	-	4,952,898
Accumulated Depreciation:				
Buildings & Improvements	(362,672)	(121,973)	-	(484,645)
Equipment	(48,876)	(20,316)	-	(69,192)
Total Accumulated Depreciation	(411,548)	(142,289)	-	(553,837)
Net Depreciable Capital Assets	4,537,355	(138,294)	-	4,399,061
Net Capital Assets	<u>\$ 5,174,838</u>	<u>\$ (138,294)</u>	<u>\$ -</u>	<u>\$ 5,036,544</u>

(7) 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 districts. At June 30, 2009, the estimated market value of these assets at the time of receipt by the county was \$494,463, and is recorded in the Treasurer Agency Fund.

The County has a prepaid pension asset balance of \$6,222,692 and bond issue costs balance of \$13,408 as of June 30, 2009, associated with the Pension Bond as described in Note 8. The pension asset and bond issue costs are being amortized over the life of the bond.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2009

(8) Long-term Debt

Governmental Activities

A. Changes in long-term liabilities

Long-term liability activity of the governmental funds for the year ended June 30, 2009 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds Payable	\$ 17,146,657	\$ -	\$ (937,759)	\$ 16,208,898	\$ 852,804
Notes Payable	5,822,346	-	(19,246)	5,803,100	16,992
Total	<u>22,969,003</u>	-	<u>(957,005)</u>	<u>22,011,998</u>	<u>869,796</u>
Leases Payable	94,063	-	(70,461)	23,602	23,602
Accrued Compensated Absences	1,230,607		(85,175)	1,145,432	-
Net OPEB obligation	-	372,509	(124,625)	247,884	-
Total Debt	<u>\$ 24,293,673</u>	<u>\$ 372,509</u>	<u>\$ (1,237,266)</u>	<u>\$ 23,428,916</u>	<u>\$ 893,398</u>

B. Advanced Refunding

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

C. Notes Payable

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

\$90,513

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2009

C. Notes Payable (continued)

On May 31, 2006, the County entered into a license agreement with Morse Bros. Inc., DBA Knife River, to lease land owned by Knife River to construct a firing range on that site. This license agreement was amended on May 1, 2008. According to the amendment the County owes Knife River \$53,199 to be amortized over the life of the lease, until April 30, 2028. 52,395

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. 319,432

Since April 27, 2004, the County has received proceeds in the amount of \$5,340,752 from the Oregon Economic Development Special Public Works Fund (SPWF) on a note which can be drawn up to \$5,557,818. The note is interim financing for road construction to be repaid from tax increment financing. 5,340,760

Total notes payable \$ 5,803,100

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

Year Ending June 30	Principal	Interest	Total Payment
2010	\$ 16,992	\$ 304,163	\$ 321,155
2011	17,329	303,302	320,631
2012	36,931	302,403	339,334
2013	233,202	301,463	534,665
2014	187,436	302,258	489,694
2015-2019	1,744,229	1,712,952	3,457,181
2020-2024	2,249,500	2,140,797	4,390,297
2025-2029	1,317,481	1,257,720	2,575,201
Total	<u>\$ 5,803,100</u>	<u>\$ 6,625,058</u>	<u>\$ 12,428,158</u>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2009

D. Bonds Payable:

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

8,043,898

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

8,165,000

Total Bonds Payable

\$16,208,898

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

Year Ending June 30	Principal	Interest	Total Payment
2010	\$ 852,804	\$ 798,808	\$ 1,651,612
2011	902,002	777,501	1,679,503
2012	950,293	755,205	1,705,498
2013	1,012,915	731,232	1,744,147
2014	1,064,907	705,812	1,770,719
2015-2019	5,018,351	3,130,999	8,149,350
2020-2024	2,942,626	1,809,759	4,752,385
2025-2029	3,465,000	496,710	3,961,710
Total	<u>\$ 16,208,898</u>	<u>\$ 9,206,026</u>	<u>\$ 25,414,924</u>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2009

E. Leases

At the end of fiscal year 2008-09, the County had one capital lease for vehicles for the Sheriff's department. The balance payable as of June 30, 2009 was \$23,602, which is all due in fiscal year 09-10.

Business-type Activities

A. Changes in long-term liabilities

Long-term liability activity for the year ended June 30, 2009, was as follows:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Within One Year</u>
\$ 4,272,447	\$ -	\$ (111,319)	\$ 4,161,128	\$ 116,852
<u>\$ 4,272,447</u>	<u>\$ -</u>	<u>\$ (111,319)</u>	<u>\$ 4,161,128</u>	<u>\$ 116,852</u>

B. Note Payable

On March 17, 2004, the County received financing in the amount of \$4,435,093 at 4.97% from the Oregon Economic and Community Development Department for the construction of a new solid waste transfer station. Annual principal and interest payments of \$323,660 are due for the next 25 years.

4,161,128

Total note payable

\$ 4,161,128

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

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2010	\$ 116,852	\$ 206,808	\$ 323,660
2011	122,659	201,001	323,660
2012	128,756	194,904	323,660
2013	135,155	188,505	323,660
2014	141,872	181,788	323,660
2015-2019	822,401	795,899	1,618,300
2020-2024	1,048,116	570,184	1,618,300
2025-2029	1,335,782	282,518	1,618,300
2030	309,535	15,384	324,919
Total	<u>\$ 4,161,128</u>	<u>\$ 2,636,991</u>	<u>\$ 6,798,119</u>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2009

(9) Pension Plan

A. Plan Description

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

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

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

B. Funding Policy

Members of PERS are required to contribute 6.00% of their salary covered under the plan, which is invested in the OPSRP Individual Account program; this is paid by the County. The County is required by ORS 238.225 to contribute at an actuarially determined rate for the qualifying employees under the OPERF plan, and a general service rate for the qualifying employees under the OPSRP plan. The OPERF rate for the year ended June 30, 2009, was 7.34%. The OPSRP rates in effect for the year ended June 30, 2009, were 7.42% for general employees and 10.69% for police and fire employees. The annual pension cost was \$1,712,777, which includes the County's pension bond assessment of \$518,882. The contribution requirements for plan members are established by ORS Chapter 238 and may be amended by an act of the Oregon Legislature.

Oregon General Obligation Pension Bonds were issued to fund the States' share of the Unfunded Actuarial Liability and \$2 billion was delivered to PERS. Over the next 24 years the State will be obligated to make the principal and interest payments on the pension obligation bonds. All benefiting agencies are charged the same rate to pay this debt service. The County paid \$518,882 in pension bond assessment during the fiscal year ending June 30, 2009.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2009

C. Annual Pension Cost

Contribution information for the years ended June 30, 2009, 2008, and 2007 is as follows:

Fiscal Year Ended	Annual Pension Cost (ARC)	% of APC Contributed	Net Pension Obligation
6/30/2009	\$ 1,712,777	100%	\$ *
6/30/2008	\$ 1,596,118	100%	\$ 8,230,174
6/30/2007	\$ 1,678,498	100%	\$ 6,903,008

* Actuarial report not available for fiscal year ended 6/30/09

(10) Other Post Employment Benefits

Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions* was implemented in fiscal year ended June 30, 2009. Other postemployment benefits, OPEB, include postemployment healthcare and other forms of postemployment benefits that are provided separately from the pension plan. This Statement establishes standards for the measurement, recognition, and display of OPEB expenditures and related liabilities, note disclosures, and if applicable, required supplementary information (RSI) in the financial reports.

Post Employment Health Insurance Subsidy

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

The post-retirement healthcare plan was established in accordance with Oregon Revised Statutes (ORS) 243.303. ORS stipulated that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims cost, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums, represents the implicit employer contribution. No irrevocable trust (or equivalent arrangement) was established to account for the plan.

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

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2009

(10) Other Post Employment Benefits (Continued)

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

	<u>2009</u>
Annual required contribution (ARC)	\$ 372,509
Interest on net pension obligation	-
Adjustment to annual required contribution	<u>-</u>
Annual pension cost	372,509
Estimated implicit benefit payments	<u>(124,625)</u>
Increase in net pension obligation (NPO)	247,884
NPO (Asset) at beginning of year	<u>-</u>
NPO (Asset) at end of year	<u><u>\$ 247,884</u></u>

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

<u>Fiscal Year</u>	<u>Annual OPEB cost</u>	<u>Percentage of annual OPEB cost contributed</u>	<u>Net OPEB Obligation</u>
2009	\$ 372,509	33.5%	\$ 247,884
2008	n/a	n/a	n/a
2007	n/a	n/a	n/a

Actuarial Methods and Assumptions – The annual required contribution (ARC) for the current year was determined as part of the August 1, 2008 actuarial valuation using the projected unit credit cost method. The objective of this method is to fund each participant’s benefits under the plans as they accrue. The unfunded accrued liability is amortized over an open period of 15 years as a percentage of payroll. The actuarial assumptions included (a) a rate of return on investment of present and future assets of 4.50% compounded annually and a payroll growth rate of 3.75%, (b) a 70% assumption of participants who elect self-pay retiree medical coverage and 50% assumption of participants who elect coverage at retirement who also elect spouse coverage until the spouse reaches age 65; (c) health care costs would increase at 8 percent inflation for the current year, 7 percent in the second year, 6.5% in the third year, 6.0% for the 4th through 14th year, 5.5% for the 15th through 29th year, and 5.0 % thereafter, which is consistent with expectations for long-term health care cost inflation. The demographic assumptions regarding retirement, mortality, and turnover are based on Oregon PERS valuation assumptions as of December 31, 2007.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2009

(10) Other Post Employment Benefits (continued)

Funding Status and Funding Progress – As of August 1, 2008, the most recent actuarial valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was \$1,452,130, and the actuarial value of assets was zero, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,452,130. The covered payroll (annual payroll of active employees covered under the plan) was \$9,090,754 and the ratio of the UAAL to the covered payroll was 16%. The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

(11) Risk Management

There is exposure 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, commercial insurance is purchased to minimize its exposure to these risks. There has been no significant reduction in commercial insurance coverage from fiscal year 2008 to 2009. Workers compensation claims are insured through incurred loss retrospective policies. Settled claims have not exceeded this commercial coverage for any of the past three years.

(12) Litigation

The County, in the regular course of business, is named as a defendant in various lawsuits. The likely outcome of these lawsuits is not presently determinable.

(13) Contingencies

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

In November 2007, the Oregon Tax Court ruled in favor for Northwest Natural Gas in a tax valuation question regarding inventory. Northwest Natural Gas appealed the tax value on inventory in the Columbia County Mist area gas fields. The appeal goes back to 2002 and could impact all Columbia County taxing districts negatively in the range of over \$2,000,000. This estimate includes interest on tax refunds at the rate of 12 percent as mandated by the Oregon Revised Statutes (ORS). The Oregon Department of Revenue (DOR) is in negotiations with Northwest Natural Gas to reduce the impact on the taxing districts in the County. The DOR has decided to take the whole matter to the Supreme Court. Industrial property such as gas inventory and communication towers is centrally appraised by the Oregon DOR. Another appeal to these appraisals has come from US Gypsum. The effect of a reduction in value would have a minor impact on the overall assessed value.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2009

(13) Commitments

The Columbia County Development Agency has pledged tax increment revenues to repay a loan from OECDD incurred by the Port of St. Helens to build a water intake and discharge system in the plan area. The loan is a construction loan and has not been finalized. The loan has a 25 year term, 5% interest, with a maximum amount of \$8,668,500. For the first eight years, payments will be interest only followed by seventeen years of interest and principal payments. If the net increment revenues are insufficient to pay the full amount of accrued interest on the loan, the balance will be carried forward.

(14) Deficit Fund Balance

The CC Rider Fund had a deficit fund balance of \$107,309 as of June 30, 2009. This deficit is expected to be eliminated in 2009-10 by prudent management of finances and the budget.

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REQUIRED SUPPLEMENTAL INFORMATION

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COLUMBIA COUNTY, OREGON

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2009**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES				
Property Taxes	\$ 5,193,424	\$ 5,193,424	\$ 5,227,721	\$ 34,297
Public Services Taxes	355,000	355,000	358,993	3,993
Grants	4,363,417	4,363,417	3,368,151	(995,266)
Charges for Services	3,637,927	3,637,927	3,826,701	188,774
Licenses and Permits	420,500	420,500	205,965	(214,535)
Fines and Forfeitures	497,300	497,300	622,128	124,828
Franchise Fees	73,000	73,000	48,499	(24,501)
Interest on Investments	108,010	108,010	98,472	(9,538)
Mineral Royalties & Timber Revenue	125,000	125,000	222,229	97,229
Payments in-lieu of taxes	-	0	168,109	168,109
Administrative Allocation Reimbursement	1,884,990	1,884,990	1,850,143	(34,847)
Miscellaneous	61,500	61,500	43,497	(18,003)
Total revenue	<u>16,720,068</u>	<u>16,720,068</u>	<u>16,040,608</u>	<u>(679,460)</u>
EXPENDITURES				
General government	6,692,314	6,692,314 (1)	6,311,230	381,084
Public safety	7,169,612	7,169,612 (1)	6,437,583	732,029
Health and welfare	66,119	66,119 (1)	66,119	-
Economic development	1,524,987	1,674,987 (1)	1,404,771	270,216
Capital Outlay	671,820	671,820 (1)	313,413	358,407
Debt Service	551,905	551,905 (1)	551,532	373
Contingency	1,000,000	785,683 (1)	-	785,683
Total Expenditures	<u>17,676,757</u>	<u>17,612,440</u>	<u>15,084,648</u>	<u>2,527,792</u>
Excess of Revenues Over (Under) Expenditures	(956,689)	(892,372)	955,960	1,848,332
Other Financing Sources (Uses)				
Transfers In	505,573	505,573	526,244	20,671
Transfers Out	(548,884)	(613,201) (1)	(1,266,169)	(652,968)
Total Other Financing Sources (Uses)	<u>(43,311)</u>	<u>(107,628)</u>	<u>(739,925)</u>	<u>(632,297)</u>
Net Change in Fund Balance	(1,000,000)	(1,000,000)	216,035	1,216,035
FUND BALANCE - BEGINNING OF YEAR	<u>2,000,000</u>	<u>2,000,000</u>	<u>5,051,183</u>	<u>3,051,183</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 5,267,218</u>	<u>\$ 4,267,218</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

ROAD FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2009

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES				
Grants	\$ 7,028,000	\$ 7,228,000	\$ 4,966,395	\$ (2,261,605)
State revenue sharing	2,757,770	2,757,770	2,260,614	(497,156)
Interest on investments	50,000	50,000	1,675	(48,325)
Licenses and permits	40,000	40,000	40,171	171
Fines and fees	885,130	885,130	326,887	(558,243)
Sale of materials	1,000	1,000	5,916	4,916
Miscellaneous	10,000	10,000	229,010	219,010
	<u>10,771,900</u>	<u>10,971,900</u>	<u>7,830,668</u>	<u>(3,141,232)</u>
EXPENDITURES				
Personal services	2,085,806	2,085,806 (1)	1,904,092	181,714
Materials and services	9,048,094	9,248,094 (1)	4,892,291	4,355,803
Capital outlay	1,539,500	1,539,500 (1)	913,259	626,241
Contingency	337,500	337,500 (1)	-	337,500
	<u>13,010,900</u>	<u>13,210,900</u>	<u>7,709,642</u>	<u>5,501,258</u>
Excess of Revenues Over (Under) Expenditures	(2,239,000)	(2,239,000)	121,026	2,360,026
Other Financing Sources (Uses)				
Transfers in	<u>529,000</u>	<u>529,000</u>	<u>597,235</u>	<u>68,235</u>
Net Change in Fund Balance	(1,710,000)	(1,710,000)	718,261	2,428,261
FUND BALANCE - BEGINNING	<u>1,960,000</u>	<u>1,960,000</u>	<u>394,055</u>	<u>(1,565,945)</u>
FUND BALANCE - ENDING	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 1,112,316</u>	<u>\$ 862,316</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

DEVELOPMENT AGENCY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Property taxes	\$ 780,000	\$ 780,000	\$ 139,705	\$ (640,295)
Interest on investments	51,000	51,000	71,909	20,909
Mineral royalties and timber	-	-	2,739	2,739
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	831,000	831,000	214,353	(616,647)
	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURES				
Material and services	350,000	350,000 (1)	132,063	217,937
Capital Outlay	-	- (1)	1,153,002	(1,153,002)
Debt service	1,005,200	2,505,200 (1)	247,627	2,257,573
Contingency	2,575,500	1,075,500 (1)	-	1,075,500
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	3,930,700	3,930,700	1,532,692	2,398,008
	<hr/>	<hr/>	<hr/>	<hr/>
Net Change in Fund Balance	(3,099,700)	(3,099,700)	(1,318,339)	1,781,361
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCE - BEGINNING	3,200,000	3,200,000	3,667,325	467,325
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCE - ENDING	<u>\$ 100,300</u>	<u>\$ 100,300</u>	<u>\$ 2,348,986</u>	<u>\$ 2,248,686</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

POST EMPLOYMENT HEALTH INSURANCE SUBSIDY

SCHEDULE OF FUNDING PROGRESS

For the Fiscal Year Ended June 30, 2009

	(a)	(b)	(b) - (a)	(a/b)	(c)	((b-a)/c)
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
8/1/2008	\$ -	\$ 1,452,130	\$ 1,452,130	0%	\$ 9,090,754	16%

SUPPLEMENTAL INFORMATION

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COLUMBIA COUNTY, OREGON

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2009**

	<u>TOTAL NON-MAJOR SPECIAL REVENUE FUNDS</u>	<u>JAIL BOND DEBT SERVICE FUND</u>	<u>TOTAL</u>
ASSETS			
Cash and investment	\$ 2,496,477	\$ 44,191	\$ 2,540,668
Property taxes receivable	18,310	96,587	114,897
Accounts receivable	75,000	-	75,000
Due from other Governments	564,594	-	564,594
Prepays	39,205	-	39,205
Total assets	<u>\$ 3,193,586</u>	<u>\$ 140,778</u>	<u>\$ 3,334,364</u>
LIABILITIES AND FUND BALANCES:			
LIABILITIES			
Accounts payable	\$ 348,355	\$ -	\$ 348,355
Compensated Absences	5,453	-	5,453
Deferred Revenue	15,259	90,222	105,481
Deposits	2,600	-	2,600
Total liabilities	<u>371,667</u>	<u>90,222</u>	<u>461,889</u>
FUND BALANCES			
Reserved for Debt Service	-	50,556	50,556
Reserved for System Development	42,382	-	42,382
Unreserved	2,779,537	-	2,779,537
Total fund balances	<u>2,821,919</u>	<u>50,556</u>	<u>2,872,475</u>
Total liabilities and fund balances	<u>\$ 3,193,586</u>	<u>\$ 140,778</u>	<u>\$ 3,334,364</u>

COLUMBIA COUNTY, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2009**

	TOTAL NON-MAJOR SPECIAL REVENUE FUNDS	JAIL BOND DEBT SERVICE FUND	TOTAL
REVENUES			
Property taxes	\$ 214,776	\$ 1,063,751	\$ 1,278,527
Interest on investments	69,467	8,140	77,607
Miscellaneous	206,024	-	206,024
Intergovernmental	7,580,563	-	7,580,563
Fines and fees	2,124,856	-	2,124,856
Total revenues	<u>10,195,686</u>	<u>1,071,891</u>	<u>11,267,577</u>
EXPENDITURES			
General governmental	2,002,034	-	2,002,034
Roads and bridges	2,000	-	2,000
Public safety	1,551,809	-	1,551,809
Health and welfare	3,777,476	-	3,777,476
Culture and recreation	1,054,764	-	1,054,764
Debt service	-	1,101,337	1,101,337
Capital outlay	2,212,379	-	2,212,379
Total expenditures	<u>10,600,462</u>	<u>1,101,337</u>	<u>11,701,799</u>
Excess of Revenues			
Over (Under) Expenditures	(404,776)	(29,446)	(434,222)
Other Financing Sources (Uses)			
Transfers in	673,934	-	673,934
Transfers out	(531,244)	-	(531,244)
Total Other Financing Sources (Uses)	<u>142,690</u>	<u>-</u>	<u>142,690</u>
Net Change in Fund Balance	(262,086)	(29,446)	(291,532)
FUND BALANCE - BEGINNING	<u>3,084,005</u>	<u>80,002</u>	<u>3,164,007</u>
FUND BALANCE - ENDING	<u>\$ 2,821,919</u>	<u>\$ 50,556</u>	<u>\$ 2,872,475</u>

COLUMBIA COUNTY, OREGON

**COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS**

June 30, 2009

	<u>FAIR BOARD FUND</u>	<u>CHILDREN & YOUTH SERVICES FUND</u>	<u>ANIMAL CONTROL FUND</u>	<u>CORNER PRESERVATION FUND</u>
ASSETS				
Cash and investments	\$ 49,793	\$ 64,554	\$ 34,467	\$ 534,441
Property taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other governments	-	50,869	-	-
Prepays	3,984	460	1,354	731
Total assets	<u>\$ 53,777</u>	<u>\$ 115,883</u>	<u>\$ 35,821</u>	<u>\$ 535,172</u>
LIABILITIES AND FUND BALANCES:				
LIABILITIES				
Accounts payable	\$ 8,925	\$ 44,106	\$ 5,020	\$ 217
Compensated absences	-	-	-	-
Deferred Revenue	-	-	-	-
Deposits	-	-	-	-
Total liabilities	<u>8,925</u>	<u>44,106</u>	<u>5,020</u>	<u>217</u>
FUND BALANCES				
Reserved for System Development	-	-	-	-
Unreserved	44,852	71,777	30,801	534,955
Total fund balance	<u>44,852</u>	<u>71,777</u>	<u>30,801</u>	<u>534,955</u>
Total liabilities and fund balances	<u>\$ 53,777</u>	<u>\$ 115,883</u>	<u>\$ 35,821</u>	<u>\$ 535,172</u>

<u>INMATE BENEFIT EXPENSES FUND</u>	<u>COURTHOUSE SECURITY FUND</u>	<u>COMMUNITY CORRECTIONS FUND</u>	<u>LAW LIBRARY FUND</u>	<u>FOOTPATH & BICYCLE TRAIL FUND</u>	<u>COUNTY CLERK'S RECORD FUND</u>	<u>MEADOWVIEW SERVICE DISTRICT FUND</u>
\$ 30,203	\$ 101,938	\$ 319,160	\$ 87,783	\$ 206,592	\$ 173	\$ 2,552
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,425	-	-	-	1,892	-	-
-	-	13,068	-	-	-	-
<u>\$ 36,628</u>	<u>\$ 101,938</u>	<u>\$ 332,228</u>	<u>\$ 87,783</u>	<u>\$ 208,484</u>	<u>\$ 173</u>	<u>\$ 2,552</u>
\$ 109	\$ -	\$ 8,310	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>109</u>	<u>-</u>	<u>8,310</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
<u>36,519</u>	<u>101,938</u>	<u>323,918</u>	<u>87,783</u>	<u>208,484</u>	<u>173</u>	<u>2,552</u>
<u>36,519</u>	<u>101,938</u>	<u>323,918</u>	<u>87,783</u>	<u>208,484</u>	<u>173</u>	<u>2,552</u>
<u>\$ 36,628</u>	<u>\$ 101,938</u>	<u>\$ 332,228</u>	<u>\$ 87,783</u>	<u>\$ 208,484</u>	<u>\$ 173</u>	<u>\$ 2,552</u>

4-H EXTENSION SVC. DISTRICT FUND	CC RIDER TRANS- PORTATION FUND	UN MET NEEDS FUND	DIRECT PASS THRU GRANT FUND	COUNTY PARK FUND	BUILDING SERVICES FUND	TOTAL
\$ 239,013	\$ (405,940)	\$ 145,594	\$ 42,250	\$ 792,313	\$ 251,591	\$ 2,496,477
18,310	-	-	-	-	-	18,310
75,000	-	-	-	-	-	75,000
-	452,704	-	28,077	24,627	-	564,594
788	3,854	-	-	1,238	13,728	39,205
<u>\$ 333,111</u>	<u>\$ 50,618</u>	<u>\$ 145,594</u>	<u>\$ 70,327</u>	<u>\$ 818,178</u>	<u>\$ 265,319</u>	<u>\$ 3,193,586</u>
\$ 1,582	\$ 157,927	\$ 11,067	\$ 70,327	\$ 32,184	\$ 8,581	\$ 348,355
5,453	-	-	-	-	-	5,453
15,259	-	-	-	-	-	15,259
-	-	-	-	2,600	-	2,600
<u>22,294</u>	<u>157,927</u>	<u>11,067</u>	<u>70,327</u>	<u>34,784</u>	<u>8,581</u>	<u>371,667</u>
-	-	-	-	42,382	-	42,382
310,817	(107,309)	134,527	-	741,012	256,738	2,779,537
<u>310,817</u>	<u>(107,309)</u>	<u>134,527</u>	<u>-</u>	<u>783,394</u>	<u>256,738</u>	<u>2,821,919</u>
<u>\$ 333,111</u>	<u>\$ 50,618</u>	<u>\$ 145,594</u>	<u>\$ 70,327</u>	<u>\$ 818,178</u>	<u>\$ 265,319</u>	<u>\$ 3,193,586</u>

COLUMBIA COUNTY, OREGON

**SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2009**

	<u>FAIR BOARD FUND</u>	<u>CHILDREN & YOUTH SERVICES FUND</u>	<u>ANIMAL CONTROL FUND</u>	<u>CORNER PRESERVATION FUND</u>
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Interest on investments	1,204	6,116	424	11,123
Miscellaneous	31,312	-	18,945	-
Intergovernmental	58,629	741,978	-	-
Fines and fees	303,434	-	162,844	90,439
Total revenues	<u>394,579</u>	<u>748,094</u>	<u>182,213</u>	<u>101,562</u>
EXPENDITURES				
General governmental	-	-	-	139,430
Roads and bridges	-	-	-	-
Public safety	-	-	203,869	-
Health and welfare	-	713,148	-	-
Culture and recreation	377,381	-	-	-
Capital outlay	35,379	-	-	-
Total expenditures	<u>412,760</u>	<u>713,148</u>	<u>203,869</u>	<u>139,430</u>
Excess of Revenues Over (Under) Expenditures	(18,181)	34,946	(21,656)	(37,868)
Other Financing Sources (Uses):				
Transfers In	50,000	-	18,000	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>-</u>	<u>18,000</u>	<u>-</u>
Net Change in Fund Balance	31,819	34,946	(3,656)	(37,868)
FUND BALANCE - BEGINNING OF YEAR	<u>13,033</u>	<u>36,831</u>	<u>34,457</u>	<u>572,823</u>
FUND BALANCE - END OF YEAR	<u>\$ 44,852</u>	<u>\$ 71,777</u>	<u>\$ 30,801</u>	<u>\$ 534,955</u>

INMATE BENEFIT EXPENSES FUND	COURTHOUSE SECURITY FUND	COMMUNITY CORRECTIONS FUND	LAW LIBRARY FUND	FOOTPATH & BICYCLE TRAIL FUND	COUNTY CLERK'S RECORD FUND	MEADOWVIEW SERVICE DISTRICT
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,798
1,134	2,420	11,430	1,400	1,975	-	68
-	-	8,399	-	-	-	37
-	-	1,359,882	-	23,074	-	-
196,909	32,095	236,139	45,523	7,061	5,396	-
198,043	34,515	1,615,850	46,923	32,110	5,396	2,903
-	-	-	-	-	5,315	3,443
-	-	-	-	2,000	-	-
123,880	283	1,223,777	-	-	-	-
-	-	-	-	-	-	-
-	-	-	13,396	-	-	-
-	-	2,056	-	24,116	-	-
123,880	283	1,225,833	13,396	26,116	5,315	3,443
74,163	34,232	390,017	33,527	5,994	81	(540)
-	-	-	-	-	-	-
(70,000)	(42,000)	(414,244)	-	-	-	-
(70,000)	(42,000)	(414,244)	-	-	-	-
4,163	(7,768)	(24,227)	33,527	5,994	81	(540)
32,356	109,706	348,145	54,256	202,490	92	3,092
\$ 36,519	\$ 101,938	\$ 323,918	\$ 87,783	\$ 208,484	\$ 173	\$ 2,552

<u>4-H EXTENSION SVC. DISTRICT</u>	<u>CC RIDER TRANS- PORTATION</u>	<u>UNMET NEEDS FUND</u>	<u>DIRECT PASS THRU GRANT</u>	<u>COUNTY PARK FUND</u>	<u>BUILDING SERVICES FUND</u>	<u>TOTAL</u>
\$ 211,978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,776
5,345	-	563	-	18,399	7,866	69,467
9,934	70,163	61,677	-	5,557	-	206,024
-	2,217,863	-	2,912,048	267,089	-	7,580,563
-	301,909	-	-	200,981	542,126	2,124,856
<u>227,257</u>	<u>2,589,935</u>	<u>62,240</u>	<u>2,912,048</u>	<u>492,026</u>	<u>549,992</u>	<u>10,195,686</u>
-	1,009,188	-	-	-	844,658	2,002,034
-	-	-	-	-	-	2,000
-	-	-	-	-	-	1,551,809
-	-	152,280	2,912,048	-	-	3,777,476
174,341	-	-	-	489,646	-	1,054,764
20,846	1,733,396	-	-	377,056	19,530	2,212,379
<u>195,187</u>	<u>2,742,584</u>	<u>152,280</u>	<u>2,912,048</u>	<u>866,702</u>	<u>864,188</u>	<u>10,600,462</u>
32,070	(152,649)	(90,040)	-	(374,676)	(314,196)	(404,776)
5,000	30,000	-	-	-	570,934	673,934
(5,000)	-	-	-	-	-	(531,244)
-	30,000	-	-	-	570,934	142,690
32,070	(122,649)	(90,040)	-	(374,676)	256,738	(262,086)
278,747	15,340	224,567	-	1,158,070	-	3,084,005
<u>\$ 310,817</u>	<u>\$ (107,309)</u>	<u>\$ 134,527</u>	<u>\$ -</u>	<u>\$ 783,394</u>	<u>\$ 256,738</u>	<u>\$ 2,821,919</u>

COLUMBIA COUNTY, OREGON

FAIR BOARD FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2009

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES				
State revenue sharing - lottery	\$ 49,000	\$ 49,000	\$ 49,404	\$ 404
Interest on investments	7,340	7,340	1,204	(6,136)
Miscellaneous	6,700	6,700	31,312	24,612
Grants	25,000	25,000	9,225	(15,775)
Fines and fees	234,692	283,692	303,434	19,742
Total revenue	<u>322,732</u>	<u>371,732</u>	<u>394,579</u>	<u>22,847</u>
EXPENDITURES				
Personal services	88,043	88,043 (1)	85,970	2,073
Materials and Services	256,429	308,429 (1)	291,411	17,018
Capital Outlay	230,000	230,000 (1)	35,379	194,621
Contingency	20,260	20,260 (1)	-	20,260
Total expenditures	<u>594,732</u>	<u>646,732</u>	<u>412,760</u>	<u>233,972</u>
Excess of Revenues Over (Under) Expenditures	(272,000)	(275,000)	(18,181)	256,819
Other Financing Sources (Uses)				
Transfers in	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net Change in Fund Balance	(222,000)	(225,000)	31,819	256,819
FUND BALANCE - BEGINNING	<u>222,000</u>	<u>225,000</u>	<u>13,033</u>	<u>(211,967)</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,852</u>	<u>\$ 44,852</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

CHILDREN AND YOUTH SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Grants	\$ 690,000	\$ 750,000	\$ 741,978	\$ (8,022)
Interest on investments	5,000	5,000	6,116	1,116
Total revenues	<u>695,000</u>	<u>755,000</u>	<u>748,094</u>	<u>(6,906)</u>
EXPENDITURES				
Personal services	138,935	138,935 (1)	132,695	6,240
Materials and services	556,065	616,065 (1)	580,453	35,612
Contingency	65,038	65,038 (1)	-	65,038
Total expenditures	<u>760,038</u>	<u>820,038</u>	<u>713,148</u>	<u>106,890</u>
Net Change in Fund Balance	(65,038)	(65,038)	34,946	99,984
FUND BALANCE - BEGINNING	<u>65,038</u>	<u>65,038</u>	<u>36,831</u>	<u>(28,207)</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,777</u>	<u>\$ 71,777</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**ANIMAL CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Interest on investments	\$ -	\$ -	\$ 424	\$ 424
Donations	6,000	6,000	12,216	6,216
Miscellaneous	6,000	6,000	6,729	729
Fees, fines and permits	<u>134,000</u>	<u>159,000</u>	<u>162,844</u>	<u>3,844</u>
Total Revenues	<u>146,000</u>	<u>171,000</u>	<u>182,213</u>	<u>11,213</u>
EXPENDITURES				
Personal services	130,627	132,627 (1)	132,587	40
Materials and services	<u>52,194</u>	<u>75,194 (1)</u>	<u>71,282</u>	<u>3,912</u>
Total expenditures	<u>182,821</u>	<u>207,821</u>	<u>203,869</u>	<u>3,952</u>
Excess of Revenues Over (Under) Expenditures	(36,821)	(36,821)	(21,656)	15,165
Other Financing Sources (Uses)				
Transfers in	<u>19,884</u>	<u>19,884</u>	<u>18,000</u>	<u>(1,884)</u>
Total Other Financing Sources (Uses)	<u>19,884</u>	<u>19,884</u>	<u>18,000</u>	<u>(1,884)</u>
Net Change in Fund Balance	(16,937)	(16,937)	(3,656)	13,281
FUND BALANCE - BEGINNING OF YEAR	<u>16,937</u>	<u>16,937</u>	<u>34,457</u>	<u>17,520</u>
FUND BALANCE - END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 30,801</u></u>	<u><u>\$ 30,801</u></u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

CORNER PRESERVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Interest on investments	\$ 20,000	\$ 20,000	\$ 11,123	\$ (8,877)
Fines and fees	110,000	110,000	90,439	(19,561)
Total revenues	<u>130,000</u>	<u>130,000</u>	<u>101,562</u>	<u>(28,438)</u>
EXPENDITURES				
Personal services	79,037	87,037 (1)	85,964	1,073
Materials and services	400,000	400,000 (1)	53,466	346,534
Contingency	151,034	143,034 (1)	-	143,034
Total expenditures	<u>630,071</u>	<u>630,071</u>	<u>139,430</u>	<u>490,641</u>
Net Change in Fund Balance	(500,071)	(500,071)	(37,868)	462,203
FUND BALANCE - BEGINNING	<u>500,071</u>	<u>500,071</u>	<u>572,823</u>	<u>72,752</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 534,955</u>	<u>\$ 534,955</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**INMATE BENEFIT EXPENSE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Interest on investments	\$ 2,000	\$ 2,000	\$ 1,134	\$ (866)
Fines and fees	<u>155,000</u>	<u>205,000</u>	<u>196,909</u>	<u>(8,091)</u>
Total revenues	<u>157,000</u>	<u>207,000</u>	<u>198,043</u>	<u>(8,957)</u>
EXPENDITURES				
Materials and services	125,600	175,600 (1)	123,880	51,720
Contingency	<u>11,400</u>	<u>11,400 (1)</u>	<u>-</u>	<u>11,400</u>
Total expenditures	<u>137,000</u>	<u>187,000</u>	<u>123,880</u>	<u>63,120</u>
Excess of Revenues Over (Under) Expenditures	20,000	20,000	74,163	54,163
Other Financing Sources (Uses)				
Transfers Out	<u>(30,000)</u>	<u>(30,000) (1)</u>	<u>(70,000)</u>	<u>(40,000)</u>
Net Change in Fund Balance	(10,000)	(10,000)	4,163	14,163
FUND BALANCE - BEGINNING	<u>10,000</u>	<u>10,000</u>	<u>32,356</u>	<u>22,356</u>
FUND BALANCE - ENDING	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 36,519</u></u>	<u><u>\$ 36,519</u></u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**COURTHOUSE SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Interest on investments	\$ 3,000	\$ 3,000	\$ 2,420	\$ (580)
Fees	40,000	40,000	32,095	(7,905)
Total revenues	<u>43,000</u>	<u>43,000</u>	<u>34,515</u>	<u>(8,485)</u>
EXPENDITURES				
Materials and Services	44,000	44,000 (1)	283	43,717
Capital outlay	<u>149,000</u>	<u>149,000 (1)</u>	<u>-</u>	<u>149,000</u>
Total expenditures	<u>193,000</u>	<u>193,000</u>	<u>283</u>	<u>192,717</u>
Excess of Revenues Over (Under) Expenditures	(150,000)	(150,000)	34,232	184,232
Other Financing Sources (Uses)				
Transfers Out	<u>-</u>	<u>- (1)</u>	<u>(42,000)</u>	<u>(42,000)</u>
Net Change in Fund Balance	(150,000)	(150,000)	(7,768)	142,232
FUND BALANCE - BEGINNING	<u>150,000</u>	<u>150,000</u>	<u>109,706</u>	<u>(40,294)</u>
FUND BALANCE - ENDING	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 101,938</u></u>	<u><u>\$ 101,938</u></u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**COMMUNITY CORRECTIONS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Grant	\$ 1,345,243	\$ 1,345,243	\$ 1,359,882	\$ 14,639
Interest on investment	15,000	15,000	11,430	(3,570)
Miscellaneous	6,000	6,000	8,399	2,399
Fines and fees	285,000	285,000	236,139	(48,861)
Total revenues	<u>1,651,243</u>	<u>1,651,243</u>	<u>1,615,850</u>	<u>(35,393)</u>
EXPENDITURES				
Personal services	1,088,546	1,088,546 (1)	975,303	113,243
Materials and services	404,285	404,285 (1)	241,794	162,491
Capital outlay	6,500	6,500 (1)	2,056	4,444
Debt service	6,680	6,680 (1)	6,680	-
Contingency	21,659	21,659 (1)	-	21,659
Total expenditures	<u>1,527,670</u>	<u>1,527,670</u>	<u>1,225,833</u>	<u>301,837</u>
Excess of Revenues Over (Under) Expenditures	123,573	123,573	390,017	266,444
Other Financing Sources (Uses)				
Transfers out	<u>(423,573)</u>	<u>(423,573) (1)</u>	<u>(414,244)</u>	<u>9,329</u>
Total other financing sources (uses)	<u>(423,573)</u>	<u>(423,573)</u>	<u>(414,244)</u>	<u>9,329</u>
Net Change in Fund Balance	(300,000)	(300,000)	(24,227)	275,773
FUND BALANCE - BEGINNING	<u>300,000</u>	<u>300,000</u>	<u>348,145</u>	<u>48,145</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 323,918</u>	<u>\$ 323,918</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Interest on investments	\$ 1,000	\$ 1,000	\$ 1,400	\$ 400
Fees, fines, and permits	42,000	42,000	45,523	3,523
Total revenues	<u>43,000</u>	<u>43,000</u>	<u>46,923</u>	<u>3,923</u>
EXPENDITURES				
Materials and services	33,000	33,000 (1)	13,396	19,604
Capital outlay	26,700	26,700 (1)	-	26,700
Contingency	24,000	24,000 (1)	-	24,000
Total expenditures	<u>83,700</u>	<u>83,700</u>	<u>13,396</u>	<u>70,304</u>
Net Change in Fund Balance	(40,700)	(40,700)	33,527	74,227
FUND BALANCE - BEGINNING	<u>45,700</u>	<u>45,700</u>	<u>54,256</u>	<u>8,556</u>
FUND BALANCE - ENDING	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 87,783</u>	<u>\$ 82,783</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**FOOTPATH AND BICYCLE TRAIL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
State revenue sharing	\$ 28,000	\$ 28,000	\$ 23,074	\$ (4,926)
Fines and Fees	150,000	150,000	7,061	(142,939)
Interest on investment	-	-	1,975	1,975
Total revenues	<u>178,000</u>	<u>178,000</u>	<u>32,110</u>	<u>(145,890)</u>
EXPENDITURES				
Materials and Services	2,000	2,000 (1)	2,000	-
Capital outlay	<u>186,000</u>	<u>186,000 (1)</u>	<u>24,116</u>	<u>161,884</u>
Total expenditures	<u>188,000</u>	<u>188,000</u>	<u>26,116</u>	<u>161,884</u>
Excess of Revenues Over (Under) Expenditures	(10,000)	(10,000)	5,994	15,994
Other Financing Sources (Uses)				
Transfers out	<u>(160,000)</u>	<u>(160,000) (1)</u>	-	160,000
Net Change in Fund Balance	(170,000)	(170,000)	5,994	175,994
FUND BALANCE - BEGINNING	<u>170,000</u>	<u>170,000</u>	<u>202,490</u>	<u>32,490</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 208,484</u>	<u>\$ 208,484</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

COUNTY CLERK'S RECORD FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Fees	\$ 10,000	\$ 10,000	\$ 5,396	\$ (4,604)
EXPENDITURES				
Materials and Services	10,000	10,000 (1)	5,315	4,685
Contingency	<u>2,000</u>	<u>2,000 (1)</u>	<u>-</u>	<u>2,000</u>
Total expenditures	<u>12,000</u>	<u>12,000</u>	<u>5,315</u>	<u>6,685</u>
Net Change in Fund Balance	(2,000)	(2,000)	81	2,081
FUND BALANCE - BEGINNING	<u>2,000</u>	<u>2,000</u>	<u>92</u>	<u>(1,908)</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 173</u>	<u>\$ 173</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**MEADOWVIEW SERVICE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Property tax	\$ 3,020	\$ 3,020	\$ 2,798	\$ (222)
Interest	190	190	68	(122)
Miscellaneous	-	-	37	37
Total revenues	<u>3,210</u>	<u>3,210</u>	<u>2,903</u>	<u>(307)</u>
EXPENDITURES				
Materials and services	2,460	2,460 (1)	3,443	(983)
Contingency	<u>2,000</u>	<u>2,000 (1)</u>	<u>-</u>	<u>2,000</u>
Total expenditures	<u>4,460</u>	<u>4,460</u>	<u>3,443</u>	<u>1,017</u>
Excess of Revenues Over (Under) Expenditures	(1,250)	(1,250)	(540)	710
Other Financing Sources (Uses)				
Transfers out	<u>(1,000)</u>	<u>(1,000) (1)</u>	<u>-</u>	<u>1,000</u>
Net Change in Fund Balance	(2,250)	(2,250)	(540)	1,710
FUND BALANCE - BEGINNING OF YEAR	<u>3,250</u>	<u>3,250</u>	<u>3,092</u>	<u>(158)</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 2,552</u>	<u>\$ 1,552</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**4-H EXTENSION SERVICE DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
REVENUES				
Property tax	\$ 205,214	\$ 205,214	\$ 211,978	\$ 6,764
Interest	5,000	5,000	5,345	345
Miscellaneous	1,000	1,000	9,934	8,934
Total revenues	<u>211,214</u>	<u>211,214</u>	<u>227,257</u>	<u>16,043</u>
EXPENDITURES				
Personal services	147,000	147,000 (1)	108,396	38,604
Materials and services	101,000	101,000 (1)	65,945	35,055
Capital Outlay	92,500	92,500 (1)	20,846	71,654
Contingency	83,714	83,714 (1)	-	83,714
Total expenditures	<u>424,214</u>	<u>424,214</u>	<u>195,187</u>	<u>229,027</u>
Excess of Revenues Over (Under) Expenditures	(213,000)	(213,000)	32,070	245,070
Other Financing Sources (Uses)				
Transfers in	5,000	5,000	5,000	-
Transfers out	(5,000)	(5,000) (1)	(5,000)	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	(213,000)	(213,000)	32,070	245,070
FUND BALANCE - BEGINNING	<u>223,000</u>	<u>223,000</u>	<u>278,747</u>	<u>55,747</u>
FUND BALANCE - ENDING	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 310,817</u>	<u>\$ 300,817</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**CC RIDER TRANSPORTATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Interest on investments	\$ 550	\$ 550	\$ -	\$ (550)
Contributions	52,800	52,800	70,163	17,363
Fare Revenue	163,000	363,000	301,909	(61,091)
Intergovernmental	1,138,576	2,458,576	2,217,863	(240,713)
Total revenue	<u>1,354,926</u>	<u>2,874,926</u>	<u>2,589,935</u>	<u>(284,991)</u>
EXPENDITURES				
Personal services	75,815	81,815 (1)	79,966	1,849
Materials and Services	724,856	1,038,856 (1)	929,222	109,634
Capital outlay	557,714	1,757,714 (1)	1,733,396	24,318
Contingency	25,500	25,500 (1)	-	25,500
Total expenditures	<u>1,383,885</u>	<u>2,903,885</u>	<u>2,742,584</u>	<u>161,301</u>
Excess of Revenues Over (Under) Expenditures	(28,959)	(28,959)	(152,649)	(123,690)
Other Financing Sources (Uses)				
Sale of asset	3,000	3,000	-	(3,000)
Transfers In	-	-	30,000	30,000
Total other financing sources (uses)	<u>3,000</u>	<u>3,000</u>	<u>30,000</u>	<u>27,000</u>
Net Change in Fund Balance	(25,959)	(25,959)	(122,649)	(96,690)
FUND BALANCE - BEGINNING	<u>35,959</u>	<u>35,959</u>	<u>15,340</u>	<u>(20,619)</u>
FUND BALANCE - ENDING	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ (107,309)</u>	<u>\$ (117,309)</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

UNMET NEEDS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Interest on investments	\$ -	\$ -	\$ 563	\$ 563
Contributions	50,000	50,000	61,677	11,677
Total revenue	<u>50,000</u>	<u>50,000</u>	<u>62,240</u>	<u>12,240</u>
EXPENDITURES				
Materials and Services	297,000	297,000 (1)	152,280	144,720
Contingencies	13,000	13,000 (1)	-	13,000
Total expenditures	<u>310,000</u>	<u>310,000</u>	<u>152,280</u>	<u>157,720</u>
Net Change in Fund Balance	(260,000)	(260,000)	(90,040)	169,960
FUND BALANCE - BEGINNING	<u>260,000</u>	<u>260,000</u>	<u>224,567</u>	<u>(35,433)</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 134,527</u>	<u>\$ 134,527</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**DIRECT PASS-THROUGH GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
State mental health	\$ 5,400,000	\$ 5,400,000	\$ 2,790,971	\$ (2,609,029)
Economic Development District	<u>2,200,000</u>	<u>2,200,000</u>	<u>121,077</u>	<u>(2,078,923)</u>
Total revenues	<u>7,600,000</u>	<u>7,600,000</u>	<u>2,912,048</u>	<u>(4,687,952)</u>
EXPENDITURES				
Material and services	<u>7,600,000</u>	<u>7,600,000 (1)</u>	<u>2,912,048</u>	<u>4,687,952</u>
Total expenditures	<u>7,600,000</u>	<u>7,600,000</u>	<u>2,912,048</u>	<u>4,687,952</u>
Net Change in Fund Balance	-	-	-	-
FUND BALANCE - BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

COUNTY PARK FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Grants	\$ 185,000	\$ 185,000	\$ 170,509	\$ (14,491)
State revenue sharing	102,771	102,771	96,580	(6,191)
Interest on investments	57,000	57,000	18,399	(38,601)
Miscellaneous	800	800	5,557	4,757
Fines and fees	175,900	175,900	200,981	25,081
Total revenues	<u>521,471</u>	<u>521,471</u>	<u>492,026</u>	<u>(29,445)</u>
EXPENDITURES				
Personal services	185,119	190,119 (1)	183,755	6,364
Material and services	349,023	349,023 (1)	305,891	43,132
Capital outlay	474,000	524,000 (1)	377,056	146,944
Contingency	300,000	245,000 (1)	-	245,000
Total expenditures	<u>1,308,142</u>	<u>1,308,142</u>	<u>866,702</u>	<u>441,440</u>
Excess of Revenues Over (Under) Expenditures	(786,671)	(786,671)	(374,676)	411,995
Other Financing Sources (Uses)				
Transfers in	10,000	10,000	-	(10,000)
Net Change in Fund Balance	(776,671)	(776,671)	(374,676)	401,995
FUND BALANCE - BEGINNING	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,158,070</u>	<u>158,070</u>
FUND BALANCE - ENDING	<u>\$ 223,329</u>	<u>\$ 223,329</u>	<u>\$ 783,394</u>	<u>\$ 560,065</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

BUILDING SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Interest on investments	\$ 20,000	\$ 20,000	\$ 7,866	\$ (12,134)
Fees, fines, and permits	950,000	950,000	542,126	(407,874)
Total revenues	<u>970,000</u>	<u>970,000</u>	<u>549,992</u>	<u>(420,008)</u>
EXPENDITURES				
Personal services	782,390	782,390 (1)	709,822	72,568
Materials and services	157,508	157,508 (1)	134,836	22,672
Capital outlay	36,000	36,000 (1)	19,530	16,470
Contingency	150,000	150,000 (1)	-	150,000
Total expenditures	<u>1,125,898</u>	<u>1,125,898</u>	<u>864,188</u>	<u>261,710</u>
Excess of Revenues Over (Under) Expenditures	(155,898)	(155,898)	(314,196)	(158,298)
Other Financing Sources (Uses)				
Transfers in	-	-	570,934	570,934
Net Change in Fund Balance	(155,898)	(155,898)	256,738	412,636
FUND BALANCE - BEGINNING	<u>660,000</u>	<u>660,000</u>	<u>-</u>	<u>(660,000)</u>
FUND BALANCE - ENDING	<u>\$ 504,102</u>	<u>\$ 504,102</u>	<u>\$ 256,738</u>	<u>\$ (247,364)</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

JAIL BOND FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Property taxes	\$ 1,026,338	\$ 1,026,338	\$ 1,063,751	\$ 37,413
Interest on investments	10,000	10,000	8,140	(1,860)
Total revenues	<u>1,036,338</u>	<u>1,036,338</u>	<u>1,071,891</u>	<u>35,553</u>
EXPENDITURES				
Debt service:				
Principal	735,000	735,000	735,000	-
Interest	<u>366,338</u>	<u>366,338</u>	<u>366,337</u>	<u>1</u>
Total expenditures	<u>1,101,338</u>	<u>1,101,338 (1)</u>	<u>1,101,337</u>	<u>1</u>
Net Change in Fund Balance	(65,000)	(65,000)	(29,446)	35,554
FUND BALANCE - BEGINNING	<u>71,000</u>	<u>71,000</u>	<u>80,002</u>	<u>9,002</u>
FUND BALANCE - ENDING	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 50,556</u>	<u>\$ 44,556</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**TRANSFER STATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Tipping fees	\$ 2,400,000	\$ 2,400,000	\$ 2,019,335	\$ (380,665)
Interest	35,000	35,000	16,338	(18,662)
Miscellaneous	14,400	14,400	8,630	(5,770)
Total revenues	<u>2,449,400</u>	<u>2,449,400</u>	<u>2,044,303</u>	<u>(405,097)</u>
EXPENDITURES				
Personal Services	266,255	266,255 (1)	214,992	51,263
Materials and Services	1,803,500	1,903,500 (1)	1,750,086	153,414
Capital outlay	69,000	69,000 (1)	20,113	48,887
Debt service	323,660	323,660 (1)	323,660	-
Contingencies	250,000	150,000 (1)	-	150,000
Total expenditures	<u>2,712,415</u>	<u>2,712,415</u>	<u>2,308,851</u>	<u>403,564</u>
Net Change in Fund Balance	(263,015)	(263,015)	(264,548)	(1,533)
FUND BALANCE - BEGINNING	<u>820,000</u>	<u>820,000</u>	<u>852,650</u>	<u>32,650</u>
FUND BALANCE - ENDING	<u><u>\$ 556,985</u></u>	<u><u>\$ 556,985</u></u>	<u><u>\$ 588,102</u></u>	<u><u>\$ 31,117</u></u>

(1) Appropriation Level

Reconciliation to Ending Net Assets:

Add Capital Assets	\$ 5,036,544
Deduct Long Term Debt	(4,161,128)
Deduct Interest Payable	<u>(120,638)</u>
Net Assets	<u><u>\$ 1,342,880</u></u>

COLUMBIA COUNTY, OREGON
FIDUCIARY FUNDS
COMBINING STATEMENT OF NET ASSETS
June 30, 2009

	INMATE COMMISSIONARY FUND	TREASURER FUND	TOTAL
ASSETS			
Cash and cash equivalents	\$ 8,774	\$ 948,534	\$ 957,308
Property tax receivable	-	3,728,651	3,728,651
Other assets	-	494,463	494,463
Total assets	<u>\$ 8,774</u>	<u>\$ 5,171,648</u>	<u>\$ 5,180,422</u>
LIABILITIES			
Payable to inmates	\$ 8,774	\$ 6,620	\$ 15,394
Due to other governments	-	5,165,028	5,165,028
Total liabilities	<u>\$ 8,774</u>	<u>\$ 5,171,648</u>	<u>\$ 5,180,422</u>

COLUMBIA COUNTY, OREGON
FIDUCIARY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended June 30, 2009

	Balance June 30, 2008	Additions	Deletions	Balance June 30, 2009
Inmate Commission Fund				
Assets				
Cash	\$ 3,935	\$ 4,839	\$ -	\$ 8,774
Liabilities				
Payable to Inmates	\$ 3,935	\$ 4,839	\$ -	\$ 8,774
Treasurer Fund				
Assets				
Cash	\$ 1,030,397	\$ 53,327,174	\$ 53,409,037	\$ 948,534
Property taxes receivable	3,272,442	51,183,655	50,727,446	3,728,651
Other assets	494,463	-	-	494,463
Total assets	\$ 4,797,302	\$ 104,510,829	\$ 104,136,483	\$ 5,171,648
Liabilities				
Payable to Inmates	-	6,620	-	6,620
Due to other governments	4,797,302	104,504,209	104,136,483	5,165,028
Total liabilities	4,797,302	104,510,829	104,136,483	5,171,648
Total - All Agency Funds				
Assets				
Cash	\$ 1,034,332	\$ 53,332,013	\$ 53,409,037	\$ 957,308
Property taxes receivable	3,272,442	51,183,655	50,727,446	3,728,651
Other assets	494,463	-	-	494,463
Total assets	\$ 4,801,237	\$ 104,515,668	\$ 104,136,483	\$ 5,180,422
Liabilities				
Payable to inmates	\$ 3,935	\$ 11,459	\$ -	\$ 15,394
Due to other governments	4,797,302	104,504,209	104,136,483	5,165,028
Total liabilities	\$ 4,801,237	\$ 104,515,668	\$ 104,136,483	\$ 5,180,422

COLUMBIA COUNTY, OREGON

**GENERAL FUND BY DEPARTMENT
SCHEDULE OF EXPENDITURES
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
Expenditures				
Board of Commissioners:				
Personal services	\$ 394,758	\$ 394,758	\$ 376,970	\$ 17,788
Materials and services	<u>140,892</u>	<u>140,892</u>	<u>143,703</u>	<u>(2,811)</u>
Total Board of Commissioners	<u>535,650</u>	<u>535,650</u>	<u>520,673</u>	<u>14,977</u>
Assessor's Office:				
Personal service	989,833	989,833	958,019	31,814
Materials and services	210,877	210,877	169,827	41,050
Capital outlay	<u>43,200</u>	<u>43,200</u>	<u>51,416</u>	<u>(8,216)</u>
Total Assessor's Office	<u>1,243,910</u>	<u>1,243,910</u>	<u>1,179,262</u>	<u>64,648</u>
Tax Office				
Personal services	198,325	198,325	199,656	(1,331)
Materials and services	<u>63,679</u>	<u>63,679</u>	<u>53,860</u>	<u>9,819</u>
Total Finance and Taxation	<u>262,004</u>	<u>262,004</u>	<u>253,516</u>	<u>8,488</u>
Clerk's Office:				
Personal services	217,325	217,325	217,467	(142)
Materials and services	<u>63,525</u>	<u>63,525</u>	<u>62,805</u>	<u>720</u>
Total Clerk's Office	<u>280,850</u>	<u>280,850</u>	<u>280,272</u>	<u>578</u>
Elections:				
Personal services	93,731	93,731	92,616	1,115
Materials and services	127,754	127,754	106,022	21,732
Capital outlay	<u>30,360</u>	<u>30,360</u>	<u>25,527</u>	<u>4,833</u>
Total Elections	<u>251,845</u>	<u>251,845</u>	<u>224,165</u>	<u>27,680</u>
Sheriff's Office:				
Personal services	1,755,864	1,755,864	1,641,962	113,902
Materials and services	393,480	393,480	466,314	(72,834)
Capital outlay	<u>504,760</u>	<u>504,760</u>	<u>138,528</u>	<u>366,232</u>
Total Sheriff's Office	<u>2,654,104</u>	<u>2,654,104</u>	<u>2,246,804</u>	<u>407,300</u>
Marine - Sheriff:				
Personal service	181,736	181,736	172,945	8,791
Materials and services	<u>37,257</u>	<u>37,257</u>	<u>41,302</u>	<u>(4,045)</u>
Total Marine - Sheriff	<u>218,993</u>	<u>218,993</u>	<u>214,247</u>	<u>4,746</u>

COLUMBIA COUNTY, OREGON

**GENERAL FUND BY DEPARTMENT
SCHEDULE OF EXPENDITURES
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009**

County Jail:				
Personal services	2,616,988	2,616,988	2,244,499	372,489
Materials and services	1,512,720	1,512,720	1,492,476	20,244
Capital outlay	28,000	28,000	29,403	(1,403)
Total County Jail	4,157,708	4,157,708	3,766,378	391,330
Economic Development Office:				
Personal service	90,749	90,749	94,316	(3,567)
Materials and services	211,458	361,458	277,879	83,579
Transfer Out	-	-	50,000	(50,000)
Total Economic Development	302,207	452,207	422,195	30,012
County Surveyor:				
Personal service	124,589	124,589	112,183	12,406
Materials and services	22,684	22,684	17,628	5,056
Total County Surveyor	147,273	147,273	129,811	17,462
District Attorney:				
Personal service	951,635	951,635	927,079	24,556
Material and services	189,451	189,451	172,510	16,941
Total District Attorney	1,141,086	1,141,086	1,099,589	41,497
Justice Court - Clatskanie/Vernonia:				
Personal services	104,555	104,555	116,461	(11,906)
Materials and services	119,658	119,658	87,049	32,609
Total Justice Court	224,213	224,213	203,510	20,703
Juvenile Department				
Personal services	611,966	611,966	590,397	21,569
Materials and services	291,677	291,677	272,610	19,067
Total Juvenile Department	903,643	903,643	863,007	40,636
County Counsel:				
Personal service	310,067	310,067	314,620	(4,553)
Materials and service	42,581	42,581	29,031	13,550
Total County Counsel	352,648	352,648	343,651	8,997
Veteran's Service Office:				
Materials and service	66,119	66,119	66,119	-
Total Veteran's Service Office	66,119	66,119	66,119	-
Emergency Services:				
Personal services	226,596	226,596	216,223	10,373
Materials and services	444,971	444,971	161,862	283,109
Total Emergency Services	671,567	671,567	378,085	293,482

COLUMBIA COUNTY, OREGON

**GENERAL FUND BY DEPARTMENT
SCHEDULE OF EXPENDITURES
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2009**

Finance Office				
Personal services	228,389	228,389	163,396	64,993
Materials and services	235,200	235,200	191,681	43,519
Capital outlay	20,500	20,500	8,103	12,397
Debt service	2,596	2,596	2,605	(9)
Total General Services	<u>486,685</u>	<u>486,685</u>	<u>365,785</u>	<u>120,900</u>
Land Development Office				
Personal services	701,342	701,342	607,820	93,522
Materials and services	521,438	521,438	424,756	96,682
Capital outlay	1,000	1,000	858	142
Transfer	32,000	32,000	35,918	(3,918)
Total Land Development Services	<u>1,255,780</u>	<u>1,255,780</u>	<u>1,069,352</u>	<u>186,428</u>
Information Services:				
Personal services	210,270	210,270	218,508	(8,238)
Materials and services	135,495	135,495	80,794	54,701
Capital outlay	44,000	44,000	59,578	(15,578)
Total Information Services	<u>389,765</u>	<u>389,765</u>	<u>358,880</u>	<u>30,885</u>
Human Resources/Civil Services:				
Personal services	131,365	131,365	133,951	(2,586)
Materials and services	16,800	16,800	16,447	353
Total Human Resources/Civil Services	<u>148,165</u>	<u>148,165</u>	<u>150,398</u>	<u>(2,233)</u>
Nondepartmental:				
Personal services	61,000	61,000	42,486	18,514
Materials and services	404,233	404,233	443,454	(39,221)
Debt service	549,309	549,309	548,927	382
Transfer	516,884	581,201	1,180,251	(599,050)
Contingency	1,000,000	785,683	-	785,683
Unappropriated Ending Balance	1,000,000	1,000,000	-	1,000,000
Total Non-departmental	<u>3,531,426</u>	<u>3,381,426</u>	<u>2,215,118</u>	<u>1,166,308</u>
Total expenditures	<u>\$ 19,225,641</u>	<u>\$ 19,225,641</u>	<u>\$ 16,350,817</u>	<u>\$ 2,874,824</u>

COLUMBIA COUNTY, OREGON

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED
For the Year Ended June 30, 2009**

ALL COLUMBIA COUNTY GOVERNMENTS

TAX YEAR	IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/1/08	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT 6/30/09
Current:						
2008-09	\$ 51,183,655	\$ 1,261,208	\$ (3,793)	\$ 28,278	\$ 47,461,014	\$ 2,485,918
Prior Years:						
2007-08	2,379,239	-	(89,436)	79,969	1,244,371	1,125,401
2006-07	866,204	-	(65,577)	58,619	359,778	499,468
2005-06	421,404	-	(81,647)	73,285	278,345	134,697
2004-05	135,726	-	(36,202)	31,133	97,145	33,512
2003-04 & Prior	91,826	-	(18,432)	9,477	14,315	68,556
Total Prior	3,894,399	-	(291,294)	252,483	1,993,954	1,861,634
Total	\$ 55,078,054	\$ 1,261,208	\$ (295,087)	\$ 280,761	\$ 49,454,968	\$ 4,347,552

ALL BUDGETED COLUMBIA COUNTY FUNDS

TAX YEAR	IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/1/08	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT 6/30/09
Current:						
2008-09	\$ 6,602,171	\$ 162,683	\$ (489)	\$ 3,648	\$ 6,121,989	\$ 320,658
Prior Years:						
2007-08	409,375	-	(15,388)	13,760	214,109	198,638
2006-07	124,633	-	(9,435)	8,434	51,767	76,865
2005-06	57,332	-	(11,108)	9,971	37,869	23,326
2004-05	19,391	-	(5,172)	4,448	13,879	7,203
2003-04 & Prior	11,226	-	(920)	1,330	2,010	9,626
Total Prior	621,957	-	(42,023)	37,943	319,634	315,658
Total All Funds	\$ 7,224,128	\$ 162,683	\$ (42,512)	\$ 41,591	\$ 6,441,623	\$ 636,316

Taxes Receivable classified by Fund:

General	\$ 450,361
Debt Service	96,587
4H-Extension Service	18,310
Development Agency	71,058
	<u>\$ 636,316</u>

Total Revenue	\$ 6,441,623
Component Units Tax Revenue	214,776
Total Accrued June 30, 2008	(621,957)
Total Accrued June 30, 2009	636,316
Taxes in Lieu	(24,805)
Total Tax Revenue	<u>\$ 6,645,953</u>

Property Tax Revenue Classified by Fund:

General	\$ 5,227,721
Debt Service	1,063,751
Non-Major Special Revenue	214,776
Development Agency	139,705
	<u>\$ 6,645,953</u>

COLUMBIA COUNTY, OREGON

SCHEDULE OF ACCOUNTABILITY FOR ELECTED OFFICIALS
For the Year Ended June 30, 2009

	<u>ASSESSOR</u>	<u>COUNTY CLERK</u>	<u>DISTRICT ATTORNEY</u>	<u>SHERIFF</u>	<u>TREASURER</u>	<u>JUSTICE OF THE PEACE</u>	<u>TOTAL</u>
On Hand - July 1, 2008	\$ 25	\$ 100	\$ -	\$ 13,877	\$ 14,208,741	\$ 2,000	\$ 14,224,743
Receipts	-	-	-	2,551,611	92,231,971	231,245	95,014,827
Turnovers & Disbursements: To County Treasurer & Others	-	-	-	(2,555,376)	(94,315,304)	(205,773)	(97,076,453)
On Hand June 30, 2009	<u>\$ 25</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 10,112</u>	<u>\$ 12,125,408</u>	<u>\$ 27,472</u>	<u>\$ 12,163,117</u>
Consists of:							
Change, Petty Cash, and Revolving Funds	\$ 25	\$ 100	\$ -	\$ 1,338	\$ 12,125,408	\$ 27,472	\$ 12,154,343
Held in Trust for Inmates	-	-	-	8,774	-	-	8,774
On Hand June 30, 2009	<u>\$ 25</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 10,112</u>	<u>\$ 12,125,408</u>	<u>\$ 27,472</u>	<u>\$ 12,163,117</u>

COLUMBIA COUNTY, OREGON

AUDITORS' COMMENTS AND DISCLOSURES

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December 18, 2009

COLUMBIA COUNTY, OREGON
2008-2009 AUDITORS' COMMENTS AND DISCLOSURES

Oregon Administrative Rules 162-10-000 through 162-16-000 (the Minimum Standards for Audits of Oregon Municipal Corporations), 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 preceding pages of this report. Required comments and disclosures related to our audit of such statements and schedules are set forth as follows.

REPORT ON INTERNAL ACCOUNTING CONTROL

We have audited the basic financial statements of Columbia County, Oregon, as of and for the year ended June 30, 2009, and have issued our report thereon dated December 18, 2009.

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

Management 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 basic financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless 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 operation of policies and procedures may deteriorate.

In planning and performing our audit of the basic financial statements for the year ended June 30, 2009, 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 risks in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

COLUMBIA COUNTY, OREGON
2008-2009 AUDITORS' COMMENTS AND DISCLOSURES

REPORT ON INTERNAL ACCOUNTING CONTROL (CONTINUED)

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the financial statements that is more than inconsequential will not be prevented or detected by internal controls.

A *material weakness* is a significant deficiency in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the basic 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.

Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records or to all phases of a transaction. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected.

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.

We noted no issues involving the internal control structure and its operation that we would consider to be material weaknesses under standards established by the American Institute of Certified Public Accountants, which are noted in the Schedule of Findings and Questioned Costs.

This report is intended solely for the information and use of the County Commissioners, audit committee, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

ACCOUNTING RECORDS

The records are adequate for audit.

2008-2009 and 2009-2010 BUDGETS

The budgets adopted for the current and ensuing fiscal year were examined during the audit. Based on our testing, it was determined that budget preparation and adoption procedures followed were in compliance with the Oregon Local Budget Law, except as noted on pages 30 and 31.

BUDGET TRANSACTIONS

Expenditures of the various funds were within authorized appropriations, except as noted on page 31.

COLUMBIA COUNTY, OREGON
2008-2009 AUDITORS' COMMENTS AND DISCLOSURES

COLLATERAL SECURING BANK DEPOSITS

Deposits at Credit Unions in total exceeded NCUA coverage by \$33,162 at June 30, 2009. Bank deposits were covered by FDIC or held at approved depositories as identified by the Treasury throughout the year based upon our testing. Deposits in the State Local Government Investment Pool are not required to be collateralized.

INVESTMENTS

The investments for the year ending June 30, 2009, were reviewed and appeared to comply with the legal requirements pertaining to the investment of public funds contained in ORS 294.035.

PUBLIC CONTRACTS AND PURCHASING

The procedures for awarding public contracts were reviewed and based upon our testing we found one instance of non-compliance with ORS Chapter 279 during 2008-2009. There was one expenditure for which no quotes were obtained.

INSURANCE AND FIDELITY BONDS

Details concerning insurance and fidelity bond coverage were reviewed during the audit. The coverage provided appears to meet legal requirements. We do not have the professional expertise to state whether the insurance coverage is adequate.

STATUTORY BONDED DEBT LIMITATION

The bonded debt outstanding was within the provisions of ORS 552.645.

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. Our reports concerning grant compliance and a schedule of federal assistance are contained in this report in the grant compliance review section.

SCHEDULE OF ACCOUNTABILITY OF ELECTED OFFICIALS

A schedule of accountability of elected officials is included at page 47, which appears to meet state requirements.

STATE HIGHWAY

Based on our testing, we are not aware of any failure to comply with programs funded from State Highway funds received during the year ended June 30, 2009.


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COLUMBIA COUNTY, OREGON

GRANT COMPLIANCE REVIEW

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COLUMBIA COUNTY, OREGON

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2009**

Federal Grantor/Program Title	Federal CFDA Number	Expenditures
<u>Department of Housing and Urban Development</u>		
CDBG	14.228	\$ <u>28,077</u>
<u>Department of the Interior</u>		
O&C Federal Timber Revenue	15.227	<u>1,845,169</u> (1)
<u>Department of Justice</u>		
Crime Victim Assistance - VOCA	16.575	42,490
Marijuana Eradication	16.580	5,000
Child Support	93.563	<u>141,538</u>
		189,028
<u>Department of Transportation</u>		
New Freedom Purchase	20.521	3,589
ODOT - Formula Grants (5311)	20.509	623,851 (1)
ODOT - purchase services (5310)	20.513	236,011
ODOT - Hwy Planning & Construction	20.205	228,179
ODOT - ARRA	20.XXX	<u>244,000</u>
		1,335,630
<u>Department of Administrative Services</u>		
Surplus Property	39.003	<u>626</u>
<u>Department of Health & Human Services</u>		
Juvenile Accountability Block Grants	16.523	5,289
Promoting Safe & Stable Families	93.556	19,434
Child Care & Development BG	93.575	28,947
Social Services Block Grant	93.667	61,426
Title XX Social Services Block Grant	93.667	236,586
Medical Assistance Program	93.778	24,200
CMHS Block Grant	93.958	12,068
Substance Abuse	93.959	<u>228,871</u>
		616,821
<u>Department of Homeland Security</u>		
Flood Migration	97.029	16,875
OEM Disaster Admin.	97.036	172,898
Emergency Management Performance (EMPG)	97.042	93,232
Pre-Disaster	97.047	32,625
Law Enforcement Terrorism Prevention Program	97.074	<u>12,463</u>
		328,093
<u>Department of Commerce</u>		
HUD - Flood Recovery Housing Rehabilitation	14.228	<u>75,000</u>
		<u>\$ 4,418,444</u>

(1) Major Program

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December 18, 2009

To the County Commissioners
Columbia County, Oregon

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

We have audited the financial statements of Columbia County as of and for the year ended June 30, 2009, and have issued our report thereon dated December 18, 2009. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Columbia County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal controls over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal controls over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the financial statements that is more than inconsequential will not be prevented or detected by internal controls.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by internal controls. We noted no matters that we would consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the Commissioners, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Pauly, Rogers and Co. P.C.
PAULY, ROGERS AND CO., P.C.



PAULY, ROGERS AND CO., P.C.

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December 18, 2009

To the County Commissioners
Columbia County, Oregon

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

Compliance

We have audited the compliance of Columbia County with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. Columbia County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Columbia County's management. Our responsibility is to express an opinion on compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of compliance with those requirements.

In our opinion, Columbia County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

Management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the internal controls over compliance.

A *control deficiency* in the internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by internal controls.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the internal controls.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We noted no issues that we consider to be material weaknesses in internal control over compliance.

This report is intended solely for the information and use of management, the Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


PAULY, ROGERS AND CO., P.C.

**COLUMBIA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the Year Ended June 30, 2009

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued Unqualified

Internal control over financial reporting:

 Material weakness(es) identified? yes no

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

Noncompliance to financial statements noted? yes no

FEDERAL AWARDS

Internal control over major programs:

 Material weakness(es) identified? yes no

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

Type of auditors’ report issued on compliance for major programs: Unqualified

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

IDENTIFICATION OF MAJOR PROGRAMS

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM CLUSTER</u>
15.227	O & C Federal Timber Revenue
20.509	ODOT – Formula grants (5311)

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

Auditee qualified as low-risk auditee? yes no

COLUMBIA COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2009

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS:

None

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. BASIS OF PRESENTATION

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