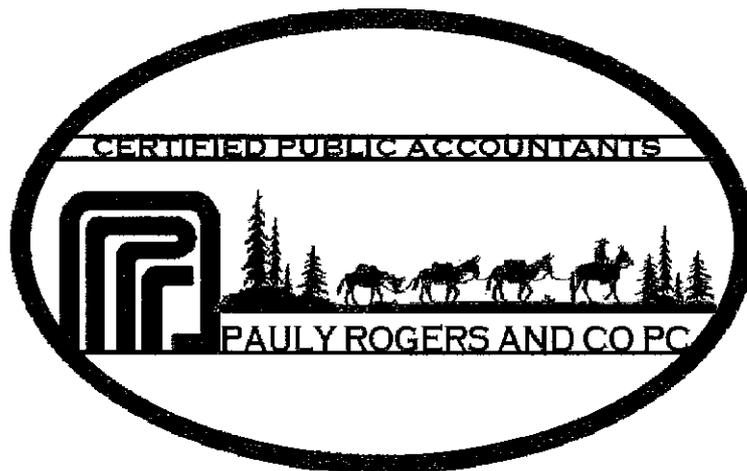


COLUMBIA COUNTY
COLUMBIA COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2010



12700 SW 72nd Ave.
Tigard, OR 97223

COLUMBIA COUNTY, OREGON

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2010

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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
Betty Huser	County Clerk	January 2011
Steve Atchison	County District Attorney	January 2011
Jeff Dickerson	County Sheriff	January 2013
Jerry 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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COLUMBIA COUNTY, OREGON

TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Assets	12
Statement of Activities	13
Fund Financial Statements	
Balance Sheet – Governmental Funds	14
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Assets	15
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	16
Reconciliation of the Statement of Revenues, Expenditures and Changes In Fund Balances – Governmental Funds to the Statement of Activities	17
Statement of Net Assets – Proprietary Funds	18
Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Funds	19
Statement of Cash Flows – Proprietary Funds	20
Statement of Fiduciary Net Assets	21
Notes to Basic Financial Statements	22
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Funding Progress, Post Employment Health Insurance Subsidy Major Governmental Funds	45
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual	
General Fund	46
Road Fund	47
Direct Pass-Through Grant Fund	48
SUPPLEMENTARY INFORMATION	
Combining Balance Sheet – Nonmajor Governmental Funds	49
Combining Statement of Revenues, Expenditures and Changes in Fund Net Assets – Nonmajor Governmental Funds	50
Nonmajor Special Revenue Funds	
Combining Balance Sheet – Special Revenue Funds	51
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Special Revenue Funds	52

COLUMBIA COUNTY, OREGON

TABLE OF CONTENTS (CONTINUED)

	<u>PAGE NUMBER</u>
SUPPLEMENTARY INFORMATION (CONTINUED)	
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual	
Fair Board Fund	53
Children and Youth Services Fund	54
Animal Control Fund	55
Corner Preservation Fund	56
Inmate Benefit Expense Fund	57
Courthouse Security Fund	58
Community Corrections Fund	59
Law Library Fund	60
Footpath and Bicycle Trail Fund	61
County Clerk's Record Fund	62
CC Rider Transportation Fund	63
Unmet Needs Fund	64
County Park Fund	65
Building Fund	66
Jail Bond Fund	67
Development Agency Fund	68
4-H Fund	69
Meadowview Service District Fund	70
Transfer Station Fund	71
Combining Statement of Net Assets – Fiduciary Funds	72
Combining Statement of Changes in Assets and Liabilities Fiduciary Funds	73
Schedule of Revenues, Expenditures and Changes in Fund Balance General Fund by Department	74
Other Financial Schedules	
Schedule of Property Tax Transactions and Balances Uncollected	75
Schedule of Accountability for Elected Officials	76
INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS	77
GRANT COMPLIANCE REVIEW	
Schedule of Expenditures of Federal Awards	79
Report on Internal Controls over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	80
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133	82
Schedule of Findings and Questioned Costs	84



PAULY, ROGERS AND CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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

January 19, 2011

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, 2010, which collectively comprise the basic financial statements as listed in the table of contents. These financial statements are the responsibility of 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 the 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, 2010, 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 January 19, 2011 on our consideration of the 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 45, as listed on the table of contents is 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 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.

**Columbia County, Oregon
Management's Discussion and Analysis
For the Year Ended June 30, 2010**

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, 2010. 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 \$51,306,576 (*net assets*). Of this amount, \$14,561,727 (*unrestricted*) may be used to meet the government's ongoing obligations to citizens and creditors (an increase of over \$5 million over last FY).
- The County's total net assets decreased by \$6,795,298. This is due to the depreciation of capital assets, a requirement of GAAP to be shown as an expense in all funds, which overshadowed the increase in all other net asset categories for the year.
- As of the close of the current fiscal year, Columbia County's governmental funds reported combined ending fund balances of \$10,092,105, a decrease from last year of 13%. The Columbia County Development Agency fund balance declined by almost \$2 million (due to planned FY10 payment of initial loan obligations) – a sum larger than the total government-wide decline.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$5,263,552 or 30.8% percent of total general fund expenditures; an amount virtually unchanged from the last two years.

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
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 and bridges, economic development, health and welfare, 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 the legally separate Meadowview Lighting District; the Urban Renewal Agency, the Columbia County Development Agency (CCDA); and the 4-H & Extension Service District. Though legally separate, the CCDA, Lighting District and the 4-H Extension Service District's governing body is identical to the County's and the County is financially accountable. Because the services of these entities are exclusively for the benefit of the County, their financial data are included as blended component units. Complete financial statements for the CCDA and for the 4-H & Extension Service District may be obtained at the Office of the Finance Director, 230 Strand Street, St. Helens, Oregon 97051-0010.

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

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 funds that combine to make up governmental activity. Information is presented separately in the governmental fund balance sheet and in the government fund statement of revenues, expenditures, and changes in fund balances for the general fund, two special revenue funds (Roads and Direct Pass Through Grant Funds), 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 Station in 2006, the County maintains an *enterprise* fund. Enterprise funds are used to report the same functions presented as *business-type* activities in the government-wide financial statements. The County uses this fund to account for all activity related to the transfer station.

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 \$51,306,573 at the close of the current fiscal year and \$58,101,874 at the close of the prior fiscal year. This reduction is attributable to the depreciation of infrastructure assets without appropriate ability to renew this infrastructure such as the road system due to the lack of replacement funds.

The largest portion of Columbia County's net assets (71% percent) reflects its investment in capital assets (e.g. infrastructure, land, buildings, machinery and equipment). Columbia County uses these capital assets to provide services to citizens. These assets are *not* available for future spending.

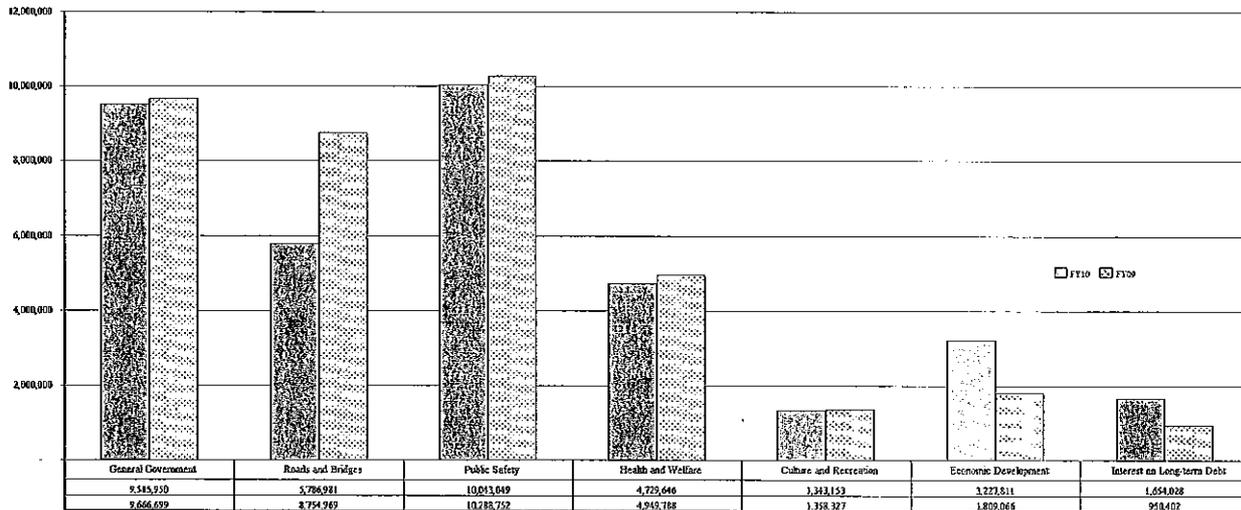
At the end of the current fiscal year, the County is able to report positive balances in all three categories of net assets, both for the governments as a whole, as well as for its separate governmental and business-type activities.

Columbia County's Net Assets

	Governmental Activities 2010	Governmental Activities 2009	Business- Type 2010	Business- Type 2009	Total 2010	Total 2009
Current & Other Assets	12,507,628	13,535,928	549,236	1,034,086	13,056,864	14,570,014
Net Pension Asset & Bond Cost	5,882,534	6,236,100	-	-	5,882,534	6,236,100
Capital Assets	57,268,399	62,065,527	4,905,299	5,036,544	62,173,698	67,102,071
Total Assets	75,658,561	81,837,555	5,454,535	6,070,630	81,113,096	87,908,185
Current Liabilities	2,344,141	1,649,645	301,698	566,622	2,645,839	2,216,267
Long-term Outstanding Liabilities	23,116,406	23,428,916	4,044,275	4,161,128	27,160,681	27,590,044
Total Liabilities	25,460,547	25,078,561	4,345,973	4,727,750	29,806,520	29,806,311
Capital Asset Investment, Net of Related Debt	35,580,094	48,097,427	861,024	875,416	36,441,118	48,972,843
Net Assets	14,617,920	8,661,567	247,538	467,464	14,865,458	9,129,031
Total Net Assets	50,198,014	56,758,994	1,108,562	1,342,880	51,306,576	58,101,874

The chart below graphs the County's expenses by activity. Every activity experienced a relative decline except for Long Term Debt Interest. The most significant decline was in Roads and Bridges due to the end of new activity on Port Westward projects during the 2010 fiscal year.

Expenses by Governmental Activity FY10



Statement of Activities

	Governmental Activities		Business-Type Activities		Total 2010	Total 2009	Total Change Incr/(Decr)	%age Change
	2010	2009	2010	2009				
Revenue								
Charges for Services	5,386,042	6,543,481	2,029,076	2,027,965	7,415,118	8,571,446	(1,156,328)	-13.49%
Operating Grants and Contributions	9,846,392	8,619,550			9,846,392	8,619,550	1,226,842	14.23%
Capital Grants and Contributions	1,637,139	6,739,839			1,637,139	6,739,839	(5,102,700)	-75.71%
Property Taxes	6,525,283	6,665,185			6,525,283	6,665,185	(139,902)	-2.10%
Franchise and Public Service Taxes	4,295,580	3,355,667			4,295,580	3,355,667	939,913	28.01%
Mineral, Royalties and Timber Rev	203,337	224,968			203,337	224,968	(21,631)	-9.62%
Unrestricted Investment Earnings	69,805	249,663	3,078	16,338	72,883	266,001	(193,118)	-72.60%
Other Revenue	1,406,812	1,123,943			1,406,812	1,123,943	282,869	25.17%
Transfers								
Total Revenues	29,370,390	33,522,296	2,032,154	2,044,303	31,402,544	35,566,599	(4,164,055)	-11.71%
Expenses								
General Government	9,515,950	9,666,699			9,515,950	9,666,699	(150,749)	-1.56%
Roads and Bridges	5,786,981	8,754,969			5,786,981	8,754,969	(2,967,988)	-33.90%
Public Safety	10,043,049	10,288,752			10,043,049	10,288,752	(245,703)	-2.39%
Health and Welfare	4,729,646	4,949,788			4,729,646	4,949,788	(220,142)	-4.45%
Culture and Recreation	1,343,153	1,358,327			1,343,153	1,358,327	(15,174)	-1.12%
Economic Development	3,227,811	1,809,066			3,227,811	1,809,066	1,418,745	78.42%
Interest on Long-term Debt	1,654,028	950,402			1,654,028	950,402	703,626	74.03%
Business-Type Activity			2,266,472	2,332,599	2,266,472	2,332,599	(66,127)	-2.83%
Total Expenses	36,300,618	37,778,003	2,266,472	2,332,599	38,567,090	40,110,602	(1,543,512)	-3.85%
Change in Net Assets	(6,930,228)	(4,255,707)	(234,318)	(288,296)	(7,164,546)	(4,544,003)	(2,620,543)	57.67%

The Statement of Activities on the previous page reflects the percentage change in governmental category spending. Overall, government-wide expenses declined by 4%. Double digit percentage changes in spending by categories relative to last year merit explanation:

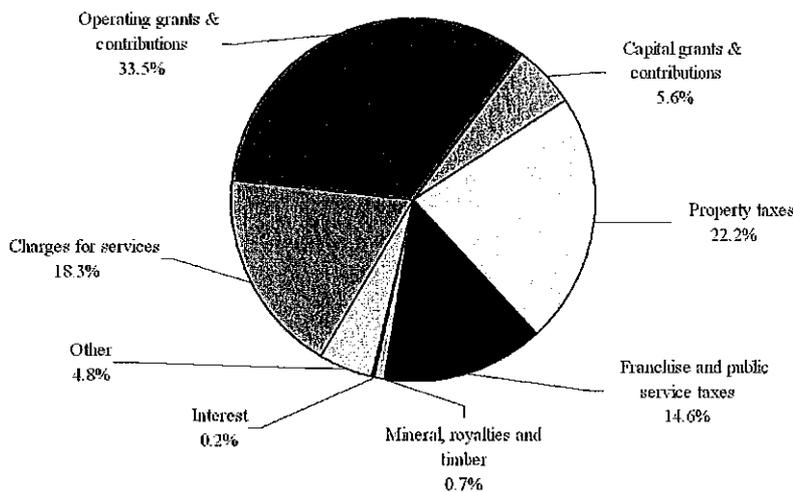
Roads and Bridges spending declined substantially; in the previous years, significant outlays were made on road projects in the Columbia County Development Agency (CCDA) jurisdiction and by FY10 these projects were largely complete.

The increase in both Economic Development spending and Interest on Long Term debt are also related to the CCDA. The initial payment of over \$400,000 for the CCDA Roads improvement loan secured by the County was charged to Debt and the initial payment of over \$1.2 million for the Water Systems loan secured by an outside agency (the Port of St Helens) was assigned to the Economic Development category.

All other government activity categories as well as the transfer station had year over year changes of less than five percent, generally reflecting a slightly negative spending picture over the last two years.

The pie graph shows governmental activities by revenue source. Relative dollars vs last fiscal year reveal unexpected trends as well as fairly significant swings in category proportion of total revenue.

Revenue Sources:
Governmental Activities FY2010



dollars actually fell in FY10 relative the previous year. Operating grants and contributed revenue increased over 10% while capital grants and contributions plummeted 75%. Capital grants and contributions for Transit (buses and building) and for the CCDA both declined by over a million dollars in the last year. This combined with declines in capital project revenues in Roads and other funds, including in the General Fund, combined to make up this significant decline in this revenue category. While it was less significant in terms of actual dollars, the interest category declined over 70%

from FY09 to FY10.

In addition to volatility in the proportions of revenue source categories, the size of the pie itself has also shrunk in a material way - by over 11% in fact. The reduction in total financial resources for governmental activity is driven by a number of factors, notably tied to grant revenues associated with the reduction in expenses seen in Roads and Transit. However, three important revenue streams for the general fund were seen in the current fiscal year: the reduction in Secure Rural Schools dollars for FY10 and beyond, less earned income from services and fees as a result of the economic downturn generally and a dip of over \$130,000 (as opposed to the typical small year over year increase) in property tax revenue due to a multi-million dollar property tax refund paid out in FY2010.

Business-type Activities

The transfer station did less business than expected in its fourth full year of operation, driven by continued softness in the construction industry and the consequent decline in trash and recyclables. In order to address concerns about a growing net revenue decline, the County introduced an increase in tipping fees which went into effect in the second half of the fiscal year and has reduced costs by moving from a seven day operation to a six day week by closing the facility on Sundays.

The County continues to hold household hazardous waste events for its citizens.

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 \$5,263,552 indicating a high degree of liquidity of the General Fund. Due to the continuation of efforts to contain costs in the face of the severe economic downturn and revenue uncertainty in future years, the Board, department managers and staff at large have brought the fund balance in over half a million dollars ahead of next year's budget expectations.

One of the measures taken to reduce general fund costs was a furlough program for the year. Eight unpaid furlough days were agreed to by most county workers funded by general fund dollars. Another group of staff took an equivalent salary cut. At the Sheriff's office, where the 24/7 nature of its operations make furloughs a counter productive cost cutting tool, the union delayed their cost of living increase until January, thus saving the County six month's worth of this incrementally higher personnel cost.

The fund managed by the Unmet Needs Committee, the advisory body to the Board of County Commissioners established to coordinate response efforts for the federally declared disaster of December 2007, was reorganized on a budgetary basis to concentrate all elements related to this work into a single fund. This change will allow more transparent financial oversight for the complex portfolio of funding sources including two Federal Emergency Management Administration programs, Community Development Block Grants, and private donations.

Amendments to the original budget for the general fund were necessary to adjust for technical expenditure classification reasons as well as to add dollars to the public safety budget given an uptick in their budgeted revenue stream from the US Marshals for housing federal prisoners in the Columbia County Jail.

Capital Asset and Debt Administration

Capital Assets. Columbia County's investment in capital assets for its governmental activities as of June 30, 2010, amounts to \$62,173,697 (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	Governmental Activities	Business- Type	Business- Type	Total	Total
	2010	2009*	2010	2009	2010	2009
Land and land improvements	6,189,899	6,141,612	637,483	637,483	6,827,382	6,779,095
Construction in progress	9,537,656	9,483,360			9,537,656	9,483,360
Buildings	13,870,074	14,142,308	4,196,473	4,307,403	18,066,547	18,449,711
Infrastructure	25,665,724	31,032,241			25,665,724	31,032,241
Furniture and equipment	2,005,046	1,799,892	71,342	91,658	2,076,388	1,891,550
	<u>57,268,399</u>	<u>62,599,413</u>	<u>4,905,298</u>	<u>5,036,544</u>	<u>62,173,697</u>	<u>67,635,957</u>

* 2009 adjustment for 4H land, buildings and equipment

Net capital assets declined for the county during the year. Additions were made in the amount of less than 1% of the 2009 asset total.

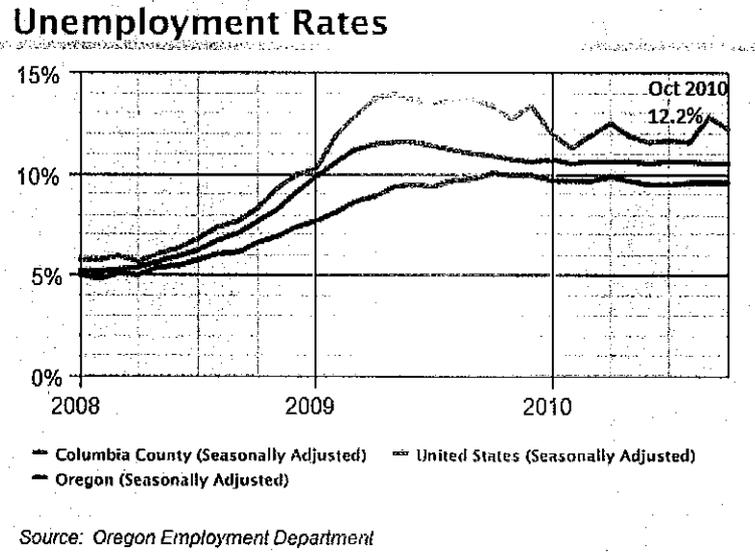
Long-term debt. At the end of the current fiscal year, Columbia County had total long-term debt outstanding of \$27,160,682 while in the prior year the balance was \$27,642,439, a decline of almost 2%. The most significant increase in the long-term debt picture – in terms of dollars - shown below is due to finalizing the Special Public Works Fund loan for road work construction already completed in prior years within the Port Westward Urban Renewal District boundaries.

Columbia County's Outstanding Debt	2010	2009	Total Change	%age change
General Obligation Bonds Refunded 2006, Prem & def charges	7,530,000	8,165,000	(635,000)	-7.78%
Limited Tax Bond - PERS UAL Bond	7,966,094	8,043,898	(77,804)	-0.97%
Road Improvement Bond - Rainier	307,218	319,432	(12,214)	-3.82%
Leases, Election, Sheriff cars & fingerprint comp	-	75,997	(75,997)	-100.00%
Long Term Notes-OECDD-business type activity	4,044,276	4,161,128	(116,852)	-2.81%
Note-City of St Helens, Transitional Housing	86,518	90,513	(3,995)	-4.41%
Note - Knife River	51,582	52,395	(813)	-1.55%
Compensated Absences	1,049,082	1,145,432	(96,350)	-8.41%
Net OPEB obligation	379,019	247,884	131,135	52.90%
Port Westward SPWF Loan	5,746,893	5,340,760	406,133	7.60%
Total	<u>27,160,682</u>	<u>27,642,439</u>	<u>(481,757)</u>	<u>-1.74%</u>

Key Economic Factors and Budget Information for the Future

A second full year of economic stress across the country was present and its impact was felt in Columbia County during the period of FY10 (July 2009 to June 2010).

While Columbia County’s unemployment rate is off its high for the last two years, in October 2010 county residents experienced a relatively high rate of 12.2%, higher than the national average by 2.6% for the same month. Compared to the other counties in Oregon our October 2010 rate is in the bottom half of the state’s range of 6% to 18.6%.



Concerns about declining revenues and increased costs remain for FY11. In the FY11 year, four furlough days were budgeted for most County staff and a decision to reduce reserve levels to the equivalent of two months of carrying costs (as a recommended minimum by the Government Finance Officers Association) was made.

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 once represented over 20% of General Fund unrestricted revenues in prior years and is scheduled to terminate in FY2011-12 with a last, more precipitous drop of funding level.

Columbia County Secure Rural Schools (O&C Counties) Funding

	FY2010-11*	FY2009-2010	FY2008-2009	FY2007-2008
Title I	1,483,931	1,846,553	1,829,504	2,028,610
Title III	122,206	135,599	150,865	239,853
Total SRS Act	1,606,137	1,782,152	1,980,169	2,268,463
Unrestricted General Fund	9,444,450	9,520,199	10,484,968	11,331,432
Proportion	17.01%	18.72%	18.89%	20.02%

* SRS funds are actual, unrestricted general fund is budgeted

Finally, the Oregon Legislature continues to struggle with billion dollar budget gaps for the 2009-2011 biennium with a combination of cost cutting and revenue generating mechanisms designed to address these fiscal problems. The state-wide picture is difficult and future uncertainty will continue to be a financial reality for County government and service delivery levels.

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.

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COLUMBIA COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

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COLUMBIA COUNTY, OREGON

STATEMENT OF NET ASSETS

June 30, 2010

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 9,316,032	\$ 352,752	\$ 9,668,784
Receivables:			
Accounts receivable	261,432	192,619	454,051
Property taxes receivable	696,858	-	696,858
Due from other governments	1,619,768	-	1,619,768
Special assessments receivable	2,271	-	2,271
Prepays	467,887	3,865	471,752
Inventories	143,380	-	143,380
Total current assets	<u>12,507,628</u>	<u>549,236</u>	<u>13,056,864</u>
Noncurrent assets:			
Net pension asset	5,882,534	-	5,882,534
Capital Assets:			
Nondepreciable	15,727,555	637,484	16,365,039
Depreciable, net	41,540,844	4,267,815	45,808,659
Total noncurrent assets	<u>63,150,933</u>	<u>4,905,299</u>	<u>68,056,232</u>
Total Assets	<u>75,658,561</u>	<u>5,454,535</u>	<u>81,113,096</u>
LIABILITIES			
Current liabilities:			
Accounts payable and payroll liabilities	1,482,579	184,846	1,667,425
Interest payable	621,937	116,852	738,789
Unearned Revenue	35,368	-	35,368
Deposits	204,257	-	204,257
Total current liabilities	<u>2,344,141</u>	<u>301,698</u>	<u>2,645,839</u>
Noncurrent liabilities:			
Accrued Compensated Absences	1,049,082	-	1,049,082
Net OPEB obligation	379,019	-	379,019
Current portion of long-term obligations	870,148	122,659	992,807
Noncurrent portion of long-term obligations	20,818,157	3,921,616	24,739,773
Total noncurrent liabilities	<u>23,116,406</u>	<u>4,044,275</u>	<u>27,160,681</u>
Total Liabilities	<u>25,460,547</u>	<u>4,345,973</u>	<u>29,806,520</u>
NET ASSETS			
Invested in Capital Assets, net of related debt	35,580,094	861,024	36,441,118
Restricted for Debt Service	-	-	-
Restricted for System Development	303,731	-	303,731
Unrestricted	14,314,189	247,538	14,561,727
Total Net Assets	<u>\$ 50,198,014</u>	<u>\$ 1,108,562</u>	<u>\$ 51,306,576</u>

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

**STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2010**

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Functions/Programs				
Governmental Activities				
General government	\$ 9,515,950	\$ 1,235,760	\$ 3,485,121	\$ 100,132
Roads and bridges	5,786,981	749,091	-	1,412,339
Public safety	10,043,049	1,622,381	1,514,317	-
Health and welfare	4,729,646	-	4,819,837	-
Culture and recreation	1,343,153	180,777	-	124,668
Economic development	3,227,811	1,598,033	27,117	-
Interest on long-term debt	1,654,028	-	-	-
Total governmental activities	36,300,618	5,386,042	9,846,392	1,637,139
Business- Type Activities				
Transfer station	2,266,472	2,029,076	-	-
Total Business-Type Activities	2,266,472	2,029,076	-	-
Total Primary Government	\$ 38,567,090	\$ 7,415,118	\$ 9,846,392	\$ 1,637,139

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

Prior Period Adjustment

Net Assets - beginning of year

Net Assets - end of year

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

Governmental Activities	Business-Type Activities	Total
\$ (4,694,937)	\$ -	\$ (4,694,937)
(3,625,551)	-	(3,625,551)
(6,906,351)	-	(6,906,351)
90,191	-	90,191
(1,037,708)	-	(1,037,708)
(1,602,661)	-	(1,602,661)
(1,654,028)	-	(1,654,028)
<u>(19,431,045)</u>	<u>-</u>	<u>(19,431,045)</u>
-	(237,396)	(237,396)
-	(237,396)	(237,396)
<u>(19,431,045)</u>	<u>(237,396)</u>	<u>(19,668,441)</u>
6,525,283	-	6,525,283
609,177	-	609,177
3,686,403	-	3,686,403
431,204	-	431,204
203,337	-	203,337
69,805	3,078	72,883
975,608	-	975,608
<u>12,500,817</u>	<u>3,078</u>	<u>12,503,895</u>
(6,930,228)	(234,318)	(7,164,546)
369,248	-	369,248
<u>56,758,994</u>	<u>1,342,880</u>	<u>58,101,874</u>
<u>\$ 50,198,014</u>	<u>\$ 1,108,562</u>	<u>\$ 51,306,576</u>

COLUMBIA COUNTY, OREGON

**BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2010**

	GENERAL FUND	ROAD FUND	DIRECT PASS THROUGH GRANT FUND	OTHER GOVERNMENTAL	TOTAL
ASSETS:					
Cash and cash equivalents	\$ 4,908,666	\$ 1,043,346	\$ -	\$ 3,364,020	\$ 9,316,032
Receivables					
Accounts receivable	54,858	201,955	-	4,619	261,432
Property taxes receivable	523,127	-	-	173,731	696,858
Due from other governments	764,700	-	247,072	607,996	1,619,768
Special assessments receivable	-	2,271	-	-	2,271
Prepays	375,318	27,973	-	64,596	467,887
Inventories	-	143,380	-	-	143,380
Total assets	\$ 6,626,669	\$ 1,418,925	\$ 247,072	\$ 4,214,962	\$ 12,507,628
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable	\$ 518,434	\$ 210,675	\$ 242,960	\$ 344,699	\$ 1,316,768
Payroll Liabilities	161,480	-	-	4,331	165,811
Deposits and bail	160,076	375	-	43,806	204,257
Deferred revenue	523,127	-	-	205,560	728,687
Total liabilities	1,363,117	211,050	242,960	598,396	2,415,523
Fund balances:					
Reserved for					
Debt service	-	-	-	(53,472)	(53,472)
System Development	-	245,301	-	58,430	303,731
Unreserved, reported in:					
General fund	5,263,552	-	-	-	5,263,552
Special revenue funds	-	962,574	4,112	3,611,608	4,578,294
Total fund balances	5,263,552	1,207,875	4,112	3,616,566	10,092,105
Total liabilities and fund balances	\$ 6,626,669	\$ 1,418,925	\$ 247,072	\$ 4,214,962	\$ 12,507,628

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, 2010**

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

Fund Balances-Governmental Funds	\$	10,092,105
<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	\$	280,012,334
Less Accumulated Depreciation		<u>(222,743,935)</u>
		57,268,399
<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	\$	(1,049,082)
Interest Payable		(621,937)
Bonds Payable		(15,496,094)
Notes Payable		<u>(6,192,211)</u>
		(23,359,324)
<p>The net OPEB obligation is not reported as a liability in the governmental funds.</p>		
		(379,019)
<p>Deferred Revenue represents amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds.</p>		
		693,319
<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		<u>5,882,534</u>
Total Net Assets	\$	<u>50,198,014</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, 2010**

	GENERAL FUND	ROAD FUND	DIRECT PASS THROUGH GRANT FUND	OTHER GOVERNMENTAL	TOTAL
REVENUES					
Property taxes	\$ 5,120,062	\$ -	\$ -	\$ 1,306,455	\$ 6,426,517
Public service taxes	567,916	-	-	-	567,916
Intergovernmental	1,572,925	3,923,214	3,220,644	5,212,731	13,929,514
Charges for Services	2,730,779	-	-	-	2,730,779
Licenses and permits	394,566	38,304	-	-	432,870
Fines, fees and forfeitures	1,627	708,674	-	1,943,296	2,653,597
Franchise fees	41,261	-	-	-	41,261
Interest on investments	35,301	694	-	33,810	69,805
Mineral royalties and timber	1,849,890	-	-	-	1,849,890
Payments in lieu of taxes	26,280	-	-	-	26,280
Administrative allocation reimbursement	2,454,951	-	-	-	2,454,951
Miscellaneous	575,972	136,962	-	232,993	945,927
Total revenues	<u>15,371,530</u>	<u>4,807,848</u>	<u>3,220,644</u>	<u>8,729,285</u>	<u>32,129,307</u>
EXPENDITURES					
Current:					
General government	6,120,562	-	-	1,912,903	8,033,465
Roads and bridges	-	4,965,600	-	2,000	4,967,600
Public safety	7,036,683	-	-	1,584,367	8,621,050
Health and welfare	65,365	-	3,216,532	778,077	4,059,974
Culture and recreation	-	-	-	1,141,187	1,141,187
Economic development	1,157,895	-	-	1,612,889	2,770,784
Capital outlay	281,772	185,158	-	1,329,139	1,796,069
Debt service	550,249	-	-	1,536,580	2,086,829
Total expenditures	<u>15,212,526</u>	<u>5,150,758</u>	<u>3,216,532</u>	<u>9,897,142</u>	<u>33,476,958</u>
Excess of Revenues Over (Under) Expenditures	159,004	(342,910)	4,112	(1,167,857)	(1,347,651)
Other Financing Sources, (Uses)					
Sale of Assets	3,400	-	-	-	3,400
Transfers In	441,703	438,469	-	41,450	921,622
Transfers Out	(479,919)	-	-	(441,703)	(921,622)
Total Other Financing Sources, (Uses)	<u>(34,816)</u>	<u>438,469</u>	<u>-</u>	<u>(400,253)</u>	<u>3,400</u>
Net Change in Fund Balance	124,188	95,559	4,112	(1,568,110)	(1,344,251)
Prior Period Adjustment	(127,854)	-	-	(36,785)	(164,639)
FUND BALANCE - BEGINNING	<u>5,267,218</u>	<u>1,112,316</u>	<u>-</u>	<u>5,221,461</u>	<u>11,600,995</u>
FUND BALANCE - ENDING	<u>\$ 5,263,552</u>	<u>\$ 1,207,875</u>	<u>\$ 4,112</u>	<u>\$ 3,616,566</u>	<u>\$ 10,092,105</u>

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, 2010**

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	\$	(1,344,251)
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	\$	2,506,611
Less current year depreciation		<u>(7,837,626)</u>
		(5,331,015)
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.		
		(131,135)
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		98,766
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	\$	90,897
Change in Interest Payable		(307,219)
New Debt Issuance		(406,133)
Change in Bonds Payable		712,804
Change in Notes Payable		17,022
Change in Leases Payable		<u>23,602</u>
		130,973
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.		
		(13,408)
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)
Change in Net Assets	<u>\$</u>	<u>(6,930,228)</u>

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON

STATEMENT OF NET ASSETS
PROPRIETARY FUNDS

June 30, 2010

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS
	TRANSFER STATION FUND
ASSETS	
Cash and cash equivalents	\$ 352,752
Accounts receivable, net	192,619
Prepays	3,865
Total current assets	549,236
Capital assets, net	4,905,299
Total assets	\$ 5,454,535
LIABILITIES	
Accounts payable	\$ 184,846
Interest payable	116,852
Current portion of long-term obligations	122,659
Total current liabilities	424,357
Non current portion of long term liabilities	3,921,616
Total liabilities	4,345,973
Net Assets	
Invested in Capital Assets, net of related debt	861,024
Unrestricted	247,538
Total net assets	1,108,562
Total liabilities and net assets	\$ 5,454,535

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, 2010

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS
	TRANSFER STATION FUND
OPERATING REVENUES	
Tipping fees	\$ 2,005,041
Miscellaneous	24,035
Total operating revenues	<u>2,029,076</u>
OPERATING EXPENSES	
Payroll cost	283,513
Operating expenses	1,633,674
Depreciation	142,477
Total operating expenses	<u>2,059,664</u>
Income, (Loss) From Operations	(30,588)
NON-OPERATING REVENUES (EXPENSES)	
Interest income	3,078
Interest expense	<u>(206,808)</u>
Total non-operating Revenues	<u>(203,730)</u>
Change in Net Assets	(234,318)
Beginning Net Assets	<u>1,342,880</u>
Ending Net Assets	<u>\$ 1,108,562</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, 2010

	BUSINESS-TYPE ACTIVITIES- ENTERPRISE FUNDS
	TRANSFER STATION FUND
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 2,076,784
Cash paid to employees and others for salaries and benefits	(1,794,179)
Cash paid to suppliers and others	(283,513)
	<hr/>
Net cash provided (used) by operating activities	(908)
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES	
Intergovernmental	(206,808)
	<hr/>
Net Cash Provided (Used) by Noncapital and Related Financing Activities	(206,808)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(11,232)
Loan payments	(116,853)
Interest expense	(3,785)
	<hr/>
Net cash provided (used) by capital and related financing activities	(131,870)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	3,078
	<hr/>
Net cash provided by investing activities	3,078
Net change in cash and cash equivalents	(336,508)
CASH AND CASH EQUIVALENTS - BEGINNING	689,260
	<hr/>
CASH AND CASH EQUIVALENTS - ENDING	<u>\$ 352,752</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating Income (loss)	\$ (30,588)
Adjustments to Reconcile Operating Income (loss) to net	
Depreciation/Amortization	142,477
(Increase), Decrease in Accounts Receivable	47,708
Increase, (Decrease) in Accounts Payable/Accrued Liabilities	(261,139)
(Increase), Decrease in Prepaid Expenses	100,634
	<hr/>
Net cash provided (used) by operating activities	<u>\$ (908)</u>

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, OREGON
FIDUCIARY FUNDS
STATEMENT OF NET ASSETS
June 30, 2010

	<u>AGENCY FUNDS</u>
ASSETS	
Cash and cash equivalents	\$ 915,429
Property tax receivable	3,728,573
Other assets	<u>494,463</u>
Total assets	<u>\$ 5,138,465</u>
LIABILITIES	
Payable to inmates	\$ 20,476
Due to other governments	<u>5,117,989</u>
Total liabilities	<u>\$ 5,138,465</u>

The accompanying notes are an integral part of this statement.

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COLUMBIA COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2010

(1) Summary of Significant Accounting Policies

A. Description of Reporting Entity

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

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

Blended Component Units

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

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

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

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

B. Government-Wide and Fund Financial Statements

Government-Wide Statements

The statement of net 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, 2010

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

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

Fund Financial Statements

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

GOVERNMENTAL FUNDS

General Fund

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

Special Revenue Funds

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

Road Fund

This fund was established as a requirement of ORS 366.542(4). Monies received from the State of Oregon (State Highway funds, gasoline tax apportionment and grants) and Columbia County general fund are the major sources of revenue. These monies are to be used for the construction and expansion, operations and maintenance, repair and preservation of County roads, streets and bridges.

Direct Pass Through Grant Fund

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

Additionally, there are the following non-major funds:

Special Revenue Funds

Fair Board Fund

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2010

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 for the County according to ORS 417.760. The fund receives its revenue from state programs and grants.

Animal Control Fund

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

Corner Preservation Fund

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

Inmate Benefits Expense Fund

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

Courthouse Security Fund

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

Community Corrections Fund

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

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. This fund will close in 2010-11.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2010

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

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. It currently also includes all related grant funded recovery efforts as the Unmet Needs Committee makes recommendations to the Board of Commissioners regarding these activities as well. The Board of Commissioners has assumed supervisory responsibility for the actions of the board of the Unmet Needs Committee.

County Park Fund

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

Building Services Fund

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

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

Meadowview Service District Fund

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

4-H Extension Service District Fund

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

Development Agency Fund

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2010

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 of the County are:

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, 2010

C. Measurement Focus and Basis of Accounting (continued)

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

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

A deferred revenue liability arises in the Governmental Funds Balance Sheet when potential revenue does not meet both the measurable and available criteria for recognition in the current period. This unavailable deferred revenue consists primarily of uncollected property taxes and assessments not deemed available to finance operations of the current period. In the government-wide Statement of Net 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 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, 2010

C. Measurement Focus and Basis of Accounting (continued)

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

D. Cash, Cash Equivalents, and Investments

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

E. Receivables

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

F. Supply Inventories and Prepaids

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

G. Capital Assets and Depreciation

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

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

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

Depreciation of exhaustible assets is recorded as an allocated expense in the Statement of Activities with accumulated depreciation reflected in the Statement of Net 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, 2010

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, 2010

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

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

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

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
 June 30, 2010

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

The County adopted one resolution for appropriation transfers which adjusted the FY10 original budget.

Expenditures of the various funds were within authorized appropriations, except in the following funds: General Fund Public Safety exceeded appropriations by \$84,431 and Capital Outlay exceeded appropriations by \$66,630, the Fair Board Fund Materials and Services exceeded appropriations by \$32,226, the County Parks Fund Personal Services exceeded appropriations by \$14,137, the Building Services Fund Personal Services exceeded appropriations by \$71,712, the Development Agency Fund Materials and Services exceeded appropriations by \$19,051, and the Animal Control Fund Materials and Services exceeded appropriations by \$12,660.

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

(3) Cash and Cash Equivalents

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

Deposits with Financial Institutions:

Cash on hand	\$	1,290
Deposits with financial institutions		276,382
Cash with Oregon State University		23,586
Escrow Accounts		812,975
Investments		9,469,980
Total Cash and Investments	\$	<u>10,584,213</u>
Government-wide Financial Statements	\$	9,668,784
Fiduciary Funds Financial Statements		915,429
Total Cash and Investments	\$	<u>10,584,213</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, 2010

(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 County’s deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. At June 30, 2010, the credit union balances totaled \$1,537, none of which was exposed to custodial credit risk. Bank deposits at June 30, 2010 were \$902,344, \$458,036 of which were covered by FDIC, and the rest 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, 2010, 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, 2010.

As of June 30, 2010, the following investments and maturities are reported:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in months)</u>		
		<u>Less than 3</u>	<u>3-17</u>	<u>18-59</u>
State Treasurer's Investment Pool	\$ 9,469,980	\$ 9,469,980	\$ -	\$ -
Total	\$ 9,469,980	\$ 9,469,980	\$ -	\$ -

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

A. Interest Rate Risk

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
 June 30, 2010

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, 2010, 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, 2010, are as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 441,703	\$ 479,919
Road Fund	438,469	-
Non-major Governmental Funds	41,450	441,703
Total All Funds	<u>\$ 921,622</u>	<u>\$ 921,622</u>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2010

(6) Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2010 is as follows:

	Restated* Beginning Balance	Increases	Decreases	Ending Balance
Non-depreciable:				
Land	\$ 5,922,912	\$ 48,287	\$ -	\$ 5,971,199
4-H Land	218,700	-	-	218,700
Construction in Progress	9,483,360	61,496	(7,200)	9,537,656
Non-depreciable capital assets	15,624,972	109,783	(7,200)	15,727,555
Depreciable:				
Buildings & Improvements	20,678,805	217,856	-	20,896,661
4-H Buildings & Improvements	353,326	2,260	-	355,586
4-H Equipment	55,259	2,761	-	58,020
Infrastructure	233,654,912	1,524,963	-	235,179,875
Equipment	7,236,542	656,188	(98,094)	7,794,636
Depreciable Capital Assets	261,978,844	2,404,028	(98,094)	264,284,778
Accumulated Depreciation:				
Buildings & Improvements	(6,851,683)	(472,403)	-	(7,324,086)
4-H Buildings & Improvements	(48,590)	(9,497)	-	(58,087)
4-H Equipment	(44,808)	(3,759)	-	(48,567)
Infrastructure	(202,622,671)	(6,891,480)	-	(209,514,151)
Equipment	(5,436,651)	(460,487)	98,094	(5,799,044)
Total Accumulated Depreciation	(215,004,403)	(7,837,626)	98,094	(222,743,935)
Net Depreciable Capital Assets	46,974,442	(5,433,598)	-	41,540,844
Net Capital Assets	\$ 62,599,414	\$ (5,323,815)	\$ (7,200)	\$ 57,268,399

*Beginning balances were restated, see page 44 for details.

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

General Government	\$ 2,258,075
Roads and Bridges	1,398,930
Public Safety	2,427,780
Culture and Recreation	270,177
Health and Welfare	1,143,332
4-H Component Unit	13,256
Economic Development	326,076
Total Governmental Activities Depreciation	\$ 7,837,626

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
 June 30, 2010

(6) Capital Assets (continued)

Business Type	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Non-depreciable:				
Land	\$ 637,484	\$ -	\$ -	\$ 637,484
Non-depreciable capital assets	<u>637,484</u>	<u>-</u>	<u>-</u>	<u>637,484</u>
Depreciable:				
Buildings & Improvements	4,792,048	11,231	-	4,803,279
Equipment	160,850	-	-	160,850
Depreciable Capital Assets	<u>4,952,898</u>	<u>11,231</u>	<u>-</u>	<u>4,964,129</u>
Accumulated Depreciation:				
Buildings & Improvements	(484,645)	(122,161)	-	(606,806)
Equipment	(69,192)	(20,316)	-	(89,508)
Total Accumulated Depreciation	<u>(553,837)</u>	<u>(142,477)</u>	<u>-</u>	<u>(696,314)</u>
Net Depreciable Capital Assets	<u>4,399,061</u>	<u>(131,246)</u>	<u>-</u>	<u>4,267,815</u>
Net Capital Assets	<u>\$ 5,036,545</u>	<u>\$ (131,246)</u>	<u>\$ -</u>	<u>\$ 4,905,299</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, 2010, the estimated market value of these assets at the time of receipt by the county was \$804,583, and is recorded in the Treasurer Agency Fund.

There is a prepaid pension asset of \$5,882,534 as of June 30, 2010, associated with the Pension Bond as described in Note 8. The pension asset is being amortized over the life of the bond.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2010

(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, 2010 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds Payable	\$ 16,208,898	\$ -	\$ (712,804)	\$ 15,496,094	\$ 902,002
Notes Payable	5,803,100	406,133	(17,022)	6,192,211	(31,854)
Total	<u>22,011,998</u>	<u>406,133</u>	<u>(729,826)</u>	<u>21,688,305</u>	<u>870,148</u>
Leases Payable	23,602	-	(23,602)	-	-
Accrued Compensated Absences	1,145,432		(96,350)	1,049,082	-
Net OPEB obligation	247,884	131,135	-	379,019	-
Total Debt	<u>\$ 23,428,916</u>	<u>\$ 537,268</u>	<u>\$ (849,778)</u>	<u>\$ 23,116,406</u>	<u>\$ 870,148</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.

\$ 86,518

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
 June 30, 2010

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. 51,582

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. 307,218

Since April 27, 2004, the County has received proceeds in the amount of \$5,894,818 from the Oregon Economic Development Special Public Works Fund (SPWF) on a note for road construction to be repaid from tax increment financing. 5,746,893

Total notes payable \$ 6,192,211

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

Year Ending June 30	Principal	Interest	Total Payment
2011	(31,854)	312,523	280,669
2012	(271,515)	314,077	42,562
2013	694,583	327,567	1,022,150
2014	528,509	292,816	821,325
2015	254,157	266,342	520,499
2016-2020	1,468,004	1,127,118	2,595,122
2021-2025	1,884,005	715,839	2,599,844
2026-2030	1,666,322	209,070	1,875,392
Total	<u>\$ 6,192,211</u>	<u>\$ 3,565,352</u>	<u>\$ 9,757,563</u>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
 June 30, 2010

D. Bonds Payable:

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

7,966,095

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.

7,530,000

Total Bonds Payable

\$15,496,094

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

Year Ending June 30	Principal	Interest	Total Payment
2011	902,002	777,501	1,679,503
2012	950,293	755,204	1,705,497
2013	1,012,915	731,231	1,744,146
2014	1,064,907	705,811	1,770,718
2015	1,122,372	682,781	1,805,153
2016-2020	4,348,605	3,000,972	7,349,577
2021-2025	3,505,000	1,465,983	4,970,983
2026-2030	2,590,000	287,731	2,877,731
Total	<u>\$ 15,496,094</u>	<u>\$ 8,407,214</u>	<u>\$ 23,903,308</u>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
 June 30, 2010

E. Leases

At the end of fiscal year 2009-10, the County had one capital lease for vehicles for the Sheriff's department. The balance payable as of June 30, 2010 was fully paid.

Business-type Activities

A. Changes in long-term liabilities

Long-term liability activity for the year ended June 30, 2010, was as follows:

Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
\$ 4,161,128	\$ -	\$ (116,853)	\$ 4,044,275	\$ 122,659
<u>\$ 4,161,128</u>	<u>\$ -</u>	<u>\$ (116,853)</u>	<u>\$ 4,044,275</u>	<u>\$ 122,659</u>

B. Note Payable

On March 17, 2004, the County received financing in the amount of \$4,435,000 at 4.97% from the Oregon Economic and Community Development Department for the construction of a new solid waste transfer station. Annual principal and interest payments of \$323,660 are due for the next 25 years. 4,044,275

Total note payable \$ 4,044,275

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

Year Ending June 30	Principal	Interest	Total Payment
2011	122,658	201,001	323,659
2012	128,756	194,904	323,660
2013	135,155	188,505	323,660
2014	141,872	181,788	323,660
2015	148,923	174,737	323,660
2016-2020	863,274	755,026	1,618,300
2021-2025	1,100,208	518,092	1,618,300
2030	1,403,429	216,130	1,619,559
Total	<u>\$ 4,044,275</u>	<u>\$ 2,430,183</u>	<u>\$ 6,474,458</u>

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2010

(9) Pension Plan

A. Plan Description

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

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

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

B. Funding Policy

Members of PERS are required to contribute 6.00% of their salary covered under the plan, which is invested in the OPSRP Individual Account program; this is paid by the County. The County is required by ORS 238.225 to contribute at an actuarially determined rate for the qualifying employees under the OPERF plan, and a general service rate for the qualifying employees under the OPSRP plan. The OPERF rate for the year ended June 30, 2010, was 7.34%. The OPSRP rates in effect for the year ended June 30, 2010, were 7.42% for general employees and 10.69% for police and fire employees. The annual pension cost was \$1,930,863, which includes the County's pension bond assessment of \$543,196. 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 \$543,196 in pension bond assessment during the fiscal year ending June 30, 2010.

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
 June 30, 2010

C. Annual Pension Cost

Contribution information for the years ended June 30, 2010, 2009, and 2008 is as follows:

Fiscal Year Ended	Annual Pension Cost (ARC)	% of APC Contributed	Net Pension Obligation
6/30/2010	\$ 1,930,863	100%	\$ *
6/30/2009	\$ 1,712,777	100%	\$ *
6/30/2008	\$ 1,596,118	100%	\$ 8,230,174

* Actuarial reports not available for fiscal years ended 6/30/10 and 6/30/09

(10) Other Post Employment Benefits

The County implemented Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions* in fiscal year ended June 30, 2010. Other postemployment benefits, OPEB, include postemployment healthcare and other forms of postemployment benefits that are provided separately from the pension plan. This Statement establishes standards for the measurement, recognition, and display of OPEB expenditures and related liabilities, note disclosures, and if applicable, required supplementary information (RSI) in the financial reports.

Post Employment Health Insurance Subsidy

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

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

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

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2010

(10) Other Post Employment Benefits (Continued)

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

	2009	2010
Annual required contribution (ARC)	\$ 372,509	\$ 226,042
Interest on net pension obligation	-	11,155
Adjustment to annual required contribution	-	(17,497)
Annual pension cost	372,509	219,700
Estimated implicit benefit payments	(124,625)	(88,565)
Increase in net pension obligation (NPO)	247,884	131,135
NPO (Asset) at beginning of year	-	247,884
NPO (Asset) at end of year	\$ 247,884	\$ 379,019

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

Fiscal Year	Annual OPEB cost	Percentage of annual OPEB cost contributed	Net OPEB Obligation
2010	\$ 226,042	-67.7%	\$ 379,019
2009	\$ 372,509	33.5%	\$ 247,884
2008	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, 2010

(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

The County is exposed to various risks of loss related to: torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. Except for unemployment compensation, the County purchases commercial insurance to minimize its exposure to these risks. There has been no significant reduction in commercial insurance coverage from fiscal year 2009 to 2010. Workers compensation claims are insured through incurred loss retrospective policies. Settled claims have not exceeded this commercial coverage for any of the past three years.

(12) Litigation

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

(13) Contingencies

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

COLUMBIA COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2010

(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. Through fiscal year 2013, payments will be interest only; subsequent years will include 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 Jail Bond Debt Service Fund had a deficit fund balance of \$53,472 as of June 30, 2010. This deficit is expected to be eliminated in 2010-11 by prudent management of finances and the budget.

(15) Prior Period Adjustment

A prior period adjustment was made to beginning net assets to account for capital assets of a blended component unit that were omitted in prior years and to reverse revenues that were incorrectly reported in various governmental funds in the prior year.

Prior year ending net assets	\$56,758,994
4-H Extension Service District Capital Assets	533,887
General Fund Prior Period Adjustment	(127,854)
Other Governmental Funds Prior Period Adjustment	<u>(36,785)</u>
 Total Prior Period Adjustment	 <u>369,248</u>
 Beginning net assets - after Prior Period Adjustment	 <u><u>\$57,128,242</u></u>

(16) Subsequent Event

After closing the audit testing period, the Columbia County Board of Commissioners authorized permanent loan refinancing from the Special Works Fund in the amount of \$5,894,818 (as mentioned in Note 8.C.) on October 20, 2010.

Similarly, the Port of St. Helens Board of Commissioners authorized the permanent loan in the amount of \$8,668,500 (as mentioned in Note 13) on October 27, 2010.

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COLUMBIA COUNTY, OREGON

REQUIRED SUPPLEMENTAL INFORMATION

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COLUMBIA COUNTY, OREGON

POST EMPLOYMENT HEALTH INSURANCE SUBSIDY

SCHEDULE OF FUNDING PROGRESS

June 30, 2010

	(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%
8/1/2006	-	2,094,851	2,094,851	0%	8,667,204	24%

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, 2010**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Property Taxes	\$ 5,342,113	\$ 5,342,113	\$ 5,120,062	\$ (222,051)
Public Services Taxes	511,774	511,774	567,916	56,142
Grants	1,495,647	1,495,647	1,572,925	77,278
Charges for Services	2,174,669	2,174,669	2,730,779	556,110
Licenses and Permits	553,000	553,000	394,566	(158,434)
Fines and Forfeitures	3,000	3,000	1,627	(1,373)
Franchise Fees	40,500	40,500	41,261	761
Interest on Investments	40,010	40,010	35,301	(4,709)
Mineral Royalties & Timber Revenue	1,806,554	1,806,554	1,849,890	43,336
Payments in lieu of taxes	25,261	25,261	26,280	1,019
Administrative Allocation Reimbursement	2,405,737	2,405,737	2,454,951	49,214
Miscellaneous	160,210	160,210	575,972	415,762
Total revenue	<u>14,558,475</u>	<u>14,558,475</u>	<u>15,371,530</u>	<u>813,055</u>
EXPENDITURES				
General government	7,081,434	6,573,041 (1)	6,120,562	452,479
Public safety	6,103,859	6,952,252 (1)	7,036,683	(84,431)
Health and welfare	65,365	65,365 (1)	65,365	-
Economic development	1,431,393	1,396,393 (1)	1,157,895	238,498
Capital Outlay	191,860	226,860 (1)	281,772	(54,912)
Debt Service	580,176	580,176 (1)	550,249	29,927
Contingency	1,650,000	1,275,000 (1)	-	1,275,000
Total Expenditures	<u>17,104,087</u>	<u>17,069,087</u>	<u>15,212,526</u>	<u>1,856,561</u>
Excess of Revenues Over (Under) Expenditures	(2,545,612)	(2,510,612)	159,004	2,669,616
Other Financing Sources (Uses)				
Sale of assets	201,000	201,000	3,400	(197,600)
Transfers In	404,858	404,858	441,703	36,845
Transfers Out	(560,246)	(595,246) (1)	(479,919)	115,327
Total Other Financing Sources (Uses)	<u>45,612</u>	<u>10,612</u>	<u>(34,816)</u>	<u>(45,428)</u>
Net Change in Fund Balance	(2,500,000)	(2,500,000)	124,188	2,624,188
Prior Period Adjustment	-	-	(127,854)	(127,854)
FUND BALANCE - BEGINNING OF YEAR	<u>4,000,000</u>	<u>4,000,000</u>	<u>5,267,218</u>	<u>1,267,218</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 5,263,552</u>	<u>\$ 3,763,552</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, 2010**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES				
Grants	\$ 8,416,000	\$ 8,416,000	\$ 1,412,339	\$ (7,003,661)
State revenue sharing	2,561,500	2,561,500	2,510,875	(50,625)
Interest on investments	10,000	10,000	694	(9,306)
Licenses and permits	28,000	28,000	38,304	10,304
Fines and fees	736,130	736,130	708,674	(27,456)
Sale of materials	1,000	1,000	2,113	1,113
Miscellaneous	10,000	10,000	134,849	124,849
Total revenue	<u>11,762,630</u>	<u>11,762,630</u>	<u>4,807,848</u>	<u>(6,954,782)</u>
EXPENDITURES				
Personal services	1,979,078	1,979,078 (1)	1,880,677	98,401
Materials and services	10,854,526	10,854,526 (1)	3,084,923	7,769,603
Capital outlay	385,000	385,000 (1)	185,158	199,842
Contingency	804,272	804,272 (1)	-	804,272
Total expenditures	<u>14,022,876</u>	<u>14,022,876</u>	<u>5,150,758</u>	<u>8,872,118</u>
Excess of Revenues Over (Under) Expenditures	(2,260,246)	(2,260,246)	(342,910)	1,917,336
Other Financing Sources (Uses)				
Transfers in	360,246	360,246	438,469	78,223
Net Change in Fund Balance	(1,900,000)	(1,900,000)	95,559	1,995,559
FUND BALANCE - BEGINNING	<u>1,900,000</u>	<u>1,900,000</u>	<u>1,112,316</u>	<u>(787,684)</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,207,875</u>	<u>\$ 1,207,875</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, 2010

	<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	\$ 3,220,644	\$ (2,179,356)
Economic Development District	<u>2,200,000</u>	<u>2,200,000</u>	<u>-</u>	<u>(2,200,000)</u>
Total revenues	<u>7,600,000</u>	<u>7,600,000</u>	<u>3,220,644</u>	<u>(4,379,356)</u>
EXPENDITURES				
Material and services	<u>7,600,000</u>	<u>7,600,000 (1)</u>	<u>3,216,532</u>	<u>4,383,468</u>
Total expenditures	<u>7,600,000</u>	<u>7,600,000</u>	<u>3,216,532</u>	<u>4,383,468</u>
Net Change in Fund Balance	-	-	4,112	4,112
FUND BALANCE - BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,112</u>	<u>\$ 4,112</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

SUPPLEMENTAL INFORMATION

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COLUMBIA COUNTY, OREGON

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2010

	TOTAL NON-MAJOR SPECIAL REVENUE FUNDS	JAIL BOND DEBT SERVICE FUND	TOTAL
ASSETS			
Cash and investment	\$ 3,417,492	\$ (53,472)	\$ 3,364,020
Property taxes receivable	65,735	107,996	173,731
Accounts receivable	4,619	-	4,619
Due from other Governments	607,996	-	607,996
Prepays	64,596	-	64,596
Total assets	<u>\$ 4,160,438</u>	<u>\$ 54,524</u>	<u>\$ 4,214,962</u>
LIABILITIES AND FUND BALANCES:			
LIABILITIES			
Accounts payable	\$ 344,699	\$ -	\$ 344,699
Payroll Liabilities	4,331	-	4,331
Deferred Revenue	97,564	107,996	205,560
Deposits	43,806	-	43,806
Total liabilities	<u>490,400</u>	<u>107,996</u>	<u>598,396</u>
FUND BALANCES			
Reserved for Debt Service	-	(53,472)	(53,472)
Reserved for System Development	58,430	-	58,430
Unreserved	3,611,608	-	3,611,608
Total fund balances	<u>3,670,038</u>	<u>(53,472)</u>	<u>3,616,566</u>
Total liabilities and fund balances	<u>\$ 4,160,438</u>	<u>\$ 54,524</u>	<u>\$ 4,214,962</u>

COLUMBIA COUNTY, OREGON

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2010**

	TOTAL NON-MAJOR SPECIAL REVENUE FUNDS	JAIL BOND DEBT SERVICE FUND	TOTAL
REVENUES			
Property taxes	\$ 277,834	\$ 1,028,621	\$ 1,306,455
Interest on investments	31,261	2,549	33,810
Miscellaneous	232,993	-	232,993
Intergovernmental	5,212,731	-	5,212,731
Fines and fees	1,943,296	-	1,943,296
Total revenues	7,698,115	1,031,170	8,729,285
EXPENDITURES			
General governmental	1,912,903	-	1,912,903
Roads and bridges	2,000	-	2,000
Public safety	1,584,367	-	1,584,367
Health and welfare	778,077	-	778,077
Culture and recreation	1,141,187	-	1,141,187
Economic development	1,612,889	-	1,612,889
Debt service	428,192	1,108,388	1,536,580
Capital outlay	1,329,139	-	1,329,139
Total expenditures	8,788,754	1,108,388	9,897,142
Excess of Revenues Over (Under) Expenditures	(1,090,639)	(77,218)	(1,167,857)
Other Financing Sources (Uses)			
Transfers in	41,450	-	41,450
Transfers out	(441,703)	-	(441,703)
Total Other Financing Sources (Uses)	(400,253)	-	(400,253)
Net Change in Fund Balance	(1,490,892)	(77,218)	(1,568,110)
Prior Period Adjustment	(9,975)	(26,810)	(36,785)
FUND BALANCE - BEGINNING	5,170,905	50,556	5,221,461
FUND BALANCE - ENDING	\$ 3,670,038	\$ (53,472)	\$ 3,616,566

COLUMBIA COUNTY, OREGON

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
June 30, 2010

	FAIR BOARD FUND	CHILDREN & YOUTH SERVICES FUND	ANIMAL CONTROL FUND	CORNER PRESERVATION FUND
ASSETS				
Cash and investments	\$ 28,048	\$ 167,922	\$ 10,177	\$ 461,267
Property taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other governments	-	57,601	-	-
Capital Assets, net of depreciation	-	-	-	-
Prepays	2,013	523	1,463	1,485
Total assets	\$ 30,061	\$ 226,046	\$ 11,640	\$ 462,752
LIABILITIES AND FUND BALANCES:				
LIABILITIES				
Accounts payable	\$ 22,192	\$ 107,190	\$ 3,854	\$ 6,709
Other Liabilities	-	-	-	-
Deferred Revenue	-	-	-	-
Deposits	-	-	-	-
Total liabilities	22,192	107,190	3,854	6,709
FUND BALANCES				
Reserved for System Development	-	-	-	-
Unreserved	7,869	118,856	7,786	456,043
Total fund balance	7,869	118,856	7,786	456,043
Total liabilities and fund balances	\$ 30,061	\$ 226,046	\$ 11,640	\$ 462,752

<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>CC RIDER TRANS- PORTATION FUND</u>
\$ 37,504	\$ 82,248	\$ 429,019	\$ 116,963	\$ 231,172	\$ -	\$ (338,059)
-	-	-	-	-	-	-
-	284	2,068	-	2,040	-	1,781
-	-	-	-	-	-	-
-	-	14,527	325	-	-	1,398
<u>\$ 37,504</u>	<u>\$ 82,532</u>	<u>\$ 445,614</u>	<u>\$ 117,288</u>	<u>\$ 233,212</u>	<u>\$ -</u>	<u>\$ 188,152</u>
\$ -	\$ -	\$ 12,395	\$ -	\$ -	\$ -	\$ 131,216
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	12,395	-	-	-	131,216
-	-	-	-	-	-	-
<u>37,504</u>	<u>82,532</u>	<u>433,219</u>	<u>117,288</u>	<u>233,212</u>	<u>-</u>	<u>56,936</u>
<u>37,504</u>	<u>82,532</u>	<u>433,219</u>	<u>117,288</u>	<u>233,212</u>	<u>-</u>	<u>56,936</u>
<u>\$ 37,504</u>	<u>\$ 82,532</u>	<u>\$ 445,614</u>	<u>\$ 117,288</u>	<u>\$ 233,212</u>	<u>\$ -</u>	<u>\$ 188,152</u>

UN MET NEEDS FUND	COUNTY PARK FUND	MEADOWVIEW SERVICE DISTRICT FUND	COLUMBIA COUNTY DEVELOPMENT AGENCY	4-H EXTENSION SERVICE DISTRICT FUND	BUILDING SERVICES FUND	TOTAL
\$ 917,136	\$ 493,447	\$ 2,571	\$ 376,296	\$ 348,114	\$ 53,667	\$ 3,417,492
-	-	-	44,501	21,234	-	65,735
-	2,830	-	-	8	-	4,619
-	22,971	-	-	-	-	607,996
-	-	-	-	-	-	-
35,368	835	-	1,162	-	5,497	64,596
<u>\$ 952,504</u>	<u>\$ 520,083</u>	<u>\$ 2,571</u>	<u>\$ 421,959</u>	<u>\$ 369,356</u>	<u>\$ 59,164</u>	<u>\$ 4,160,438</u>
\$ 9,049	\$ 38,316	\$ 184	\$ -	\$ 5,048	\$ 8,546	\$ 344,699
-	-	-	-	4,331	-	4,331
35,368	-	-	44,501	17,695	-	97,564
42,250	1,556	-	-	-	-	43,806
<u>86,667</u>	<u>39,872</u>	<u>184</u>	<u>44,501</u>	<u>27,074</u>	<u>8,546</u>	<u>490,400</u>
-	58,430	-	-	-	-	58,430
865,837	421,781	2,387	377,458	342,282	50,618	3,611,608
<u>865,837</u>	<u>480,211</u>	<u>2,387</u>	<u>377,458</u>	<u>342,282</u>	<u>50,618</u>	<u>3,670,038</u>
<u>\$ 952,504</u>	<u>\$ 520,083</u>	<u>\$ 2,571</u>	<u>\$ 421,959</u>	<u>\$ 369,356</u>	<u>\$ 59,164</u>	<u>\$ 4,160,438</u>

COLUMBIA COUNTY, OREGON

**SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Year Ended June 30, 2010**

	<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	466	903	260	3,167
Miscellaneous	31,720	-	23,733	-
Intergovernmental	41,963	635,634	-	-
Fines and fees	280,836	-	157,075	86,232
Total revenues	<u>354,985</u>	<u>636,537</u>	<u>181,068</u>	<u>89,399</u>
EXPENDITURES				
General governmental	-	-	-	168,311
Roads and bridges	-	-	-	-
Public safety	-	-	204,083	-
Health and welfare	-	589,458	-	-
Culture and recreation	433,418	-	-	-
Economic development	-	-	-	-
Debt Service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>433,418</u>	<u>589,458</u>	<u>204,083</u>	<u>168,311</u>
Excess of Revenues Over (Under) Expenditures	(78,433)	47,079	(23,015)	(78,912)
Other Financing Sources (Uses):				
Transfers In	41,450	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>41,450</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(36,983)	47,079	(23,015)	(78,912)
Prior Period Adjustments	-	-	-	-
FUND BALANCE - BEGINNING OF YEAR	<u>44,852</u>	<u>71,777</u>	<u>30,801</u>	<u>534,955</u>
FUND BALANCE - END OF YEAR	<u>\$ 7,869</u>	<u>\$ 118,856</u>	<u>\$ 7,786</u>	<u>\$ 456,043</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>CC RIDER TRANS- PORTATION</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
356	678	6,820	629	1,233	-	113
-	-	5,108	-	-	-	96,956
-	-	1,498,639	-	25,495	-	1,310,203
<u>160,939</u>	<u>36,455</u>	<u>206,661</u>	<u>59,105</u>	<u>-</u>	<u>6,672</u>	<u>302,654</u>
<u>161,295</u>	<u>37,133</u>	<u>1,717,228</u>	<u>59,734</u>	<u>26,728</u>	<u>6,672</u>	<u>1,709,926</u>
-	-	-	-	-	-	1,078,731
-	-	-	-	2,000	-	-
90,310	7,213	1,282,761	-	-	-	-
-	-	-	-	-	-	-
-	-	-	27,482	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	7,326	2,308	2,747	-	-	466,950
<u>90,310</u>	<u>14,539</u>	<u>1,285,069</u>	<u>30,229</u>	<u>2,000</u>	<u>-</u>	<u>1,545,681</u>
70,985	22,594	432,159	29,505	24,728	6,672	164,245
-	-	-	-	-	-	-
<u>(70,000)</u>	<u>(42,000)</u>	<u>(322,858)</u>	<u>-</u>	<u>-</u>	<u>(6,845)</u>	<u>-</u>
<u>(70,000)</u>	<u>(42,000)</u>	<u>(322,858)</u>	<u>-</u>	<u>-</u>	<u>(6,845)</u>	<u>-</u>
985	(19,406)	109,301	29,505	24,728	(173)	164,245
-	-	-	-	-	-	-
<u>36,519</u>	<u>101,938</u>	<u>323,918</u>	<u>87,783</u>	<u>208,484</u>	<u>173</u>	<u>(107,309)</u>
<u>\$ 37,504</u>	<u>\$ 82,532</u>	<u>\$ 433,219</u>	<u>\$ 117,288</u>	<u>\$ 233,212</u>	<u>\$ -</u>	<u>\$ 56,936</u>

UNMET NEEDS FUND	COUNTY PARK FUND	MEADOWVIEW SERVICE DISTRICT FUND	COLUMBIA COUNTY DEVELOPMENT AGENCY	4-H EXTENSION SERVICE DISTRICT FUND	BUILDING SERVICES FUND	TOTAL
\$ -	\$ -	\$ 3,076	\$ 68,367	\$ 206,391	\$ -	\$ 277,834
111	3,397	-	10,007	1,865	1,256	31,261
72,280	220	79	1,154	1,743	-	232,993
1,478,186	222,611	-	-	-	-	5,212,731
-	180,779	-	-	8,754	457,134	1,943,296
<u>1,550,577</u>	<u>407,007</u>	<u>3,155</u>	<u>79,528</u>	<u>218,753</u>	<u>458,390</u>	<u>7,698,115</u>
-	-	3,320	-	-	662,541	1,912,903
-	-	-	-	-	-	2,000
-	-	-	-	-	-	1,584,367
188,619	-	-	-	-	-	778,077
-	498,497	-	-	181,790	-	1,141,187
-	-	-	1,612,889	-	-	1,612,889
-	-	-	428,192	-	-	428,192
630,648	211,693	-	-	5,498	1,969	1,329,139
<u>819,267</u>	<u>710,190</u>	<u>3,320</u>	<u>2,041,081</u>	<u>187,288</u>	<u>664,510</u>	<u>8,788,754</u>
731,310	(303,183)	(165)	(1,961,553)	31,465	(206,120)	(1,090,639)
-	-	-	-	-	-	41,450
-	-	-	-	-	-	(441,703)
-	-	-	-	-	-	(400,253)
731,310	(303,183)	(165)	(1,961,553)	31,465	(206,120)	(1,490,892)
-	-	-	(9,975)	-	-	(9,975)
134,527	783,394	2,552	2,348,986	310,817	256,738	5,170,905
<u>\$ 865,837</u>	<u>\$ 480,211</u>	<u>\$ 2,387</u>	<u>\$ 377,458</u>	<u>\$ 342,282</u>	<u>\$ 50,618</u>	<u>\$ 3,670,038</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, 2010

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
REVENUES				
State revenue sharing - lottery	\$ 34,300	\$ 34,300	\$ 41,963	\$ 7,663
Interest on investments	5,000	5,000	466	(4,534)
Miscellaneous	15,000	15,000	31,720	16,720
Grants	75,000	75,000	-	(75,000)
Fines and fees	299,500	299,500	280,836	(18,664)
Total revenue	<u>428,800</u>	<u>428,800</u>	<u>354,985</u>	<u>(73,815)</u>
EXPENDITURES				
Personal services	89,990	89,990 (1)	89,657	333
Materials and Services	311,535	311,535 (1)	343,761	(32,226)
Capital Outlay	600,000	600,000 (1)	-	600,000
Contingency	43,802	43,802 (1)	-	43,802
Total expenditures	<u>1,045,327</u>	<u>1,045,327</u>	<u>433,418</u>	<u>611,909</u>
Excess of Revenues Over (Under) Expenditures	(616,527)	(616,527)	(78,433)	538,094
Other Financing Sources (Uses)				
Transfers in	241,450	241,450	41,450	(200,000)
Net Change in Fund Balance	(375,077)	(375,077)	(36,983)	338,094
FUND BALANCE - BEGINNING	<u>375,077</u>	<u>375,077</u>	<u>44,852</u>	<u>(330,225)</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,869</u>	<u>\$ 7,869</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, 2010**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Grants	\$ 925,000	\$ 925,000	\$ 635,634	\$ (289,366)
Interest on investments	8,000	8,000	903	(7,097)
Total revenues	<u>933,000</u>	<u>933,000</u>	<u>636,537</u>	<u>(296,463)</u>
EXPENDITURES				
Personal services	118,807	118,807 (1)	106,243	12,564
Materials and services	819,166	819,166 (1)	483,215	335,951
Contingency	60,065	60,065 (1)	-	60,065
Total expenditures	<u>998,038</u>	<u>998,038</u>	<u>589,458</u>	<u>408,580</u>
Net Change in Fund Balance	(65,038)	(65,038)	47,079	112,117
FUND BALANCE - BEGINNING	<u>65,038</u>	<u>65,038</u>	<u>71,777</u>	<u>6,739</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,856</u>	<u>\$ 118,856</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, 2010

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Interest on investments	\$ 200	\$ 200	\$ 260	\$ 60
Donations	7,000	7,000	13,767	6,767
Miscellaneous	6,000	6,000	9,966	3,966
Fees, fines and permits	162,200	162,200	157,075	(5,125)
	-	-	-	-
Total Revenues	<u>175,400</u>	<u>175,400</u>	<u>181,068</u>	<u>5,668</u>
EXPENDITURES				
Personal services	147,552	147,552 (1)	133,678	13,874
Materials and services	57,745	57,745 (1)	70,405	(12,660)
Capital Outlay	2,500	2,500 (1)	-	2,500
	-	-	-	-
Total expenditures	<u>207,797</u>	<u>207,797</u>	<u>204,083</u>	<u>3,714</u>
Excess of Revenues Over (Under) Expenditures	(32,397)	(32,397)	(23,015)	9,382
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(32,397)	(32,397)	(23,015)	9,382
FUND BALANCE - BEGINNING OF YEAR	<u>32,397</u>	<u>32,397</u>	<u>30,801</u>	<u>(1,596)</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,786</u>	<u>\$ 7,786</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, 2010**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Interest on investments	\$ 12,000	\$ 12,000	\$ 3,167	\$ (8,833)
Fines and fees	96,000	96,000	86,232	(9,768)
Total revenues	<u>108,000</u>	<u>108,000</u>	<u>89,399</u>	<u>(18,601)</u>
EXPENDITURES				
Personal services	153,126	153,126 (1)	149,890	3,236
Materials and services	261,321	261,321 (1)	18,421	242,900
Contingency	143,553	143,553 (1)	-	143,553
Total expenditures	<u>558,000</u>	<u>558,000</u>	<u>168,311</u>	<u>389,689</u>
Net Change in Fund Balance	(450,000)	(450,000)	(78,912)	371,088
FUND BALANCE - BEGINNING	<u>450,000</u>	<u>450,000</u>	<u>534,955</u>	<u>84,955</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 456,043</u>	<u>\$ 456,043</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, 2010

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
REVENUES				
Interest on investments	\$ 2,000	\$ 2,000	\$ 356	\$ (1,644)
Fines and fees	185,000	185,000	160,939	(24,061)
Total revenues	187,000	187,000	161,295	(25,705)
EXPENDITURES				
Materials and services	105,600	105,600 (1)	90,310	15,290
Contingency	21,400	21,400 (1)	-	21,400
Total expenditures	127,000	127,000	90,310	36,690
Excess of Revenues Over (Under) Expenditures	60,000	60,000	70,985	10,985
Other Financing Sources (Uses)				
Transfers Out	(70,000)	(70,000) (1)	(70,000)	-
Net Change in Fund Balance	(10,000)	(10,000)	985	10,985
FUND BALANCE - BEGINNING	10,000	10,000	36,519	26,519
FUND BALANCE - ENDING	\$ -	\$ -	\$ 37,504	\$ 37,504

(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, 2010**

	<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	\$ 678	\$ (2,322)
Fees	35,000	35,000	36,455	1,455
Total revenues	<u>38,000</u>	<u>38,000</u>	<u>37,133</u>	<u>(867)</u>
EXPENDITURES				
Materials and Services	43,000	43,000 (1)	7,213	35,787
Capital outlay	48,000	48,000 (1)	7,326	40,674
Total expenditures	<u>91,000</u>	<u>91,000</u>	<u>14,539</u>	<u>76,461</u>
Excess of Revenues Over (Under) Expenditures	(53,000)	(53,000)	22,594	75,594
Other Financing Sources (Uses)				
Transfers Out	<u>(42,000)</u>	<u>(42,000) (1)</u>	<u>(42,000)</u>	<u>-</u>
Net Change in Fund Balance	(95,000)	(95,000)	(19,406)	75,594
FUND BALANCE - BEGINNING	<u>95,000</u>	<u>95,000</u>	<u>101,938</u>	<u>6,938</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,532</u>	<u>\$ 82,532</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, 2010**

	<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	\$ 1,498,639	\$ 153,396
Interest on investment	8,000	8,000	6,820	(1,180)
Miscellaneous	6,000	6,000	5,108	(892)
Fines and fees	217,000	217,000	206,661	(10,339)
Total revenues	<u>1,576,243</u>	<u>1,576,243</u>	<u>1,717,228</u>	<u>140,985</u>
EXPENDITURES				
Personal services	1,030,133	1,030,133 (1)	1,006,569	23,564
Materials and services	356,280	356,280 (1)	269,512	86,768
Capital outlay	6,500	6,500 (1)	2,308	4,192
Debt service	6,680	6,680 (1)	6,680	-
Contingency	103,792	103,792 (1)	-	103,792
Total expenditures	<u>1,503,385</u>	<u>1,503,385</u>	<u>1,285,069</u>	<u>218,316</u>
Excess of Revenues Over (Under) Expenditures	72,858	72,858	432,159	359,301
Other Financing Sources (Uses)				
Transfers out	<u>(322,858)</u>	<u>(322,858) (1)</u>	<u>(322,858)</u>	<u>-</u>
Total other financing sources (uses)	<u>(322,858)</u>	<u>(322,858)</u>	<u>(322,858)</u>	<u>-</u>
Net Change in Fund Balance	(250,000)	(250,000)	109,301	359,301
FUND BALANCE - BEGINNING	<u>250,000</u>	<u>250,000</u>	<u>323,918</u>	<u>73,918</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 433,219</u>	<u>\$ 433,219</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, 2010**

	<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	\$ 629	\$ (2,371)
Fees, fines, and permits	38,000	38,000	59,105	21,105
Total revenues	<u>41,000</u>	<u>41,000</u>	<u>59,734</u>	<u>18,734</u>
EXPENDITURES				
Materials and services	65,300	65,300 (1)	27,482	37,818
Capital outlay	26,700	26,700 (1)	2,747	23,953
Contingency	24,000	24,000 (1)	-	24,000
Total expenditures	<u>116,000</u>	<u>116,000</u>	<u>30,229</u>	<u>85,771</u>
Net Change in Fund Balance	(75,000)	(75,000)	29,505	104,505
FUND BALANCE - BEGINNING	<u>80,000</u>	<u>80,000</u>	<u>87,783</u>	<u>7,783</u>
FUND BALANCE - ENDING	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 117,288</u>	<u>\$ 112,288</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, 2010**

	<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	\$ 25,495	\$ (2,505)
Fines and Fees	150,000	150,000	-	(150,000)
Interest on investment	-	-	1,233	1,233
Total revenues	<u>178,000</u>	<u>178,000</u>	<u>26,728</u>	<u>(151,272)</u>
EXPENDITURES				
Materials and Services	2,000	2,000 (1)	2,000	-
Capital outlay	<u>186,000</u>	<u>186,000 (1)</u>	-	<u>186,000</u>
Total expenditures	<u>188,000</u>	<u>188,000</u>	<u>2,000</u>	<u>186,000</u>
Excess of Revenues				
Over (Under) Expenditures	(10,000)	(10,000)	24,728	34,728
Other Financing Sources (Uses)				
Transfers out	<u>(160,000)</u>	<u>(160,000) (1)</u>	-	<u>160,000</u>
Net Change in Fund Balance	(170,000)	(170,000)	24,728	194,728
FUND BALANCE - BEGINNING	<u>170,000</u>	<u>170,000</u>	<u>208,484</u>	<u>38,484</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 233,212</u>	<u>\$ 233,212</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, 2010

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Fees	<u>-\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 6,672</u>	<u>\$ 1,672</u>
OTHER FINANCING SOURCES (USES)				
Transfer Out	<u>(7,000)</u>	<u>(7,000) (1)</u>	<u>(6,845)</u>	<u>155</u>
Contingency	<u>-</u>	<u>- (1)</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>(7,000)</u>	<u>(7,000)</u>	<u>(6,845)</u>	<u>155</u>
Net Change in Fund Balance	<u>(2,000)</u>	<u>(2,000)</u>	<u>(173)</u>	<u>1,827</u>
FUND BALANCE - BEGINNING	<u>2,000</u>	<u>2,000</u>	<u>173</u>	<u>(1,827)</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2010**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
REVENUES				
Interest on investments	\$ -	\$ -	\$ 113	\$ 113
Contributions	142,630	142,630	96,956	(45,674)
Fare Revenue	366,000	366,000	302,654	(63,346)
Intergovernmental	4,842,593	4,842,593	1,310,203	(3,532,390)
Total revenue	5,351,223	5,351,223	1,709,926	(3,641,297)
EXPENDITURES				
Personal services	113,191	113,191 (1)	85,130	28,061
Materials and Services	1,041,173	1,041,173 (1)	993,601	47,572
Capital outlay	4,082,275	4,082,275 (1)	466,950	3,615,325
Contingency	126,584	126,584 (1)	-	126,584
Total expenditures	5,363,223	5,363,223	1,545,681	3,817,542
Excess of Revenues				
Over (Under) Expenditures	(12,000)	(12,000)	164,245	176,245
Other Financing Sources (Uses)				
Sale of asset	-	-	-	-
Transfers In	12,000	12,000	-	(12,000)
Total other financing sources (uses)	12,000	12,000	-	(12,000)
Net Change in Fund Balance	-	-	164,245	164,245
FUND BALANCE - BEGINNING	-	-	(107,309)	(107,309)
FUND BALANCE - ENDING	\$ -	\$ -	\$ 56,936	\$ 56,936

(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, 2010

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Interest on investments	\$ 100	\$ 100	\$ 111	\$ 11
FEMA Grant	-	2,200,000	1,478,186	(721,814)
Contributions	<u>71,000</u>	<u>71,000</u>	<u>72,280</u>	<u>1,280</u>
Total revenue	<u>71,100</u>	<u>2,271,100</u>	<u>1,550,577</u>	<u>(720,523)</u>
EXPENDITURES				
Materials and Services	218,100	218,100 (1)	188,619	29,481
Capital Outlay	-	2,200,000 (1)	630,648	1,569,352
Contingencies	<u>13,000</u>	<u>13,000 (1)</u>	<u>-</u>	<u>13,000</u>
Total expenditures	<u>231,100</u>	<u>2,431,100</u>	<u>819,267</u>	<u>1,611,833</u>
Net Change in Fund Balance	(160,000)	(160,000)	731,310	891,310
FUND BALANCE - BEGINNING	<u>160,000</u>	<u>160,000</u>	<u>134,527</u>	<u>(25,473)</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 865,837</u>	<u>\$ 865,837</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, 2010

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
REVENUES				
Grants	\$ 588,250	\$ 588,250	\$ 124,668	\$ (463,582)
State revenue sharing	100,600	100,600	97,943	(2,657)
Interest on investments	18,000	18,000	3,397	(14,603)
Miscellaneous	800	800	220	(580)
Fines and fees	173,700	173,700	180,779	7,079
Total revenues	881,350	881,350	407,007	(474,343)
EXPENDITURES				
Personal services	190,732	190,732 (1)	204,869	(14,137)
Material and services	334,500	334,500 (1)	293,628	40,872
Capital outlay	840,500	840,500 (1)	211,693	628,807
Contingency	121,008	121,008 (1)	-	121,008
Total expenditures	1,486,740	1,486,740	710,190	776,550
Excess of Revenues Over (Under) Expenditures	(605,390)	(605,390)	(303,183)	302,207
Other Financing Sources (Uses)				
Transfers in	10,000	10,000	-	(10,000)
Net Change in Fund Balance	(595,390)	(595,390)	(303,183)	292,207
FUND BALANCE - BEGINNING	720,000	720,000	783,394	63,394
FUND BALANCE - ENDING	\$ 124,610	\$ 124,610	\$ 480,211	\$ 355,601

(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, 2010**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Interest on investments	\$ 5,000	\$ 5,000	\$ 1,256	\$ (3,744)
Fees, fines, and permits	894,817	894,817	457,134	(437,683)
Total revenues	<u>899,817</u>	<u>899,817</u>	<u>458,390</u>	<u>(441,427)</u>
EXPENDITURES				
Personal services	493,670	493,670 (1)	565,382	(71,712)
Materials and services	121,509	121,509 (1)	97,159	24,350
Capital outlay	36,000	36,000 (1)	1,969	34,031
Contingency	150,000	150,000 (1)	-	150,000
Total expenditures	<u>801,179</u>	<u>801,179</u>	<u>664,510</u>	<u>136,669</u>
Excess of Revenues				
Over (Under) Expenditures	98,638	98,638	(206,120)	(304,758)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Net Change in Fund Balance	98,638	98,638	(206,120)	(304,758)
FUND BALANCE - BEGINNING	<u>150,000</u>	<u>150,000</u>	<u>256,738</u>	<u>106,738</u>
FUND BALANCE - ENDING	<u>\$ 248,638</u>	<u>\$ 248,638</u>	<u>\$ 50,618</u>	<u>\$ (198,020)</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, 2010

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Property taxes	\$ 1,088,388	\$ 1,088,388	\$ 1,028,621	\$ (59,767)
Interest on investments	5,000	5,000	2,549	(2,451)
Total revenues	<u>1,093,388</u>	<u>1,093,388</u>	<u>1,031,170</u>	<u>(62,218)</u>
EXPENDITURES				
Debt service:				
Principal	775,000	775,000	775,000	-
Interest	<u>333,388</u>	<u>333,388</u>	<u>333,388</u>	<u>-</u>
Total expenditures	<u>1,108,388</u>	<u>1,108,388 (1)</u>	<u>1,108,388</u>	<u>-</u>
Net Change in Fund Balance	(15,000)	(15,000)	(77,218)	(62,218)
Prior Period Adjustment	0	0	(26,810)	(26,810)
FUND BALANCE - BEGINNING	<u>21,000</u>	<u>21,000</u>	<u>50,556</u>	<u>29,556</u>
FUND BALANCE - ENDING	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ (53,472)</u>	<u>\$ (59,472)</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**COLUMBIA COUNTY DEVELOPMENT AGENCY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2010**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Property tax	\$ 110,000	\$ 110,000	\$ 68,367	\$ (41,633)
Interest	50,200	50,200	10,007	(40,193)
Forest, Land, Sales & Royalties	-	-	1,154	1,154
Total revenues	<u>160,200</u>	<u>160,200</u>	<u>79,528</u>	<u>(80,672)</u>
EXPENDITURES				
Debt Service	1,005,200	1,708,838 (1)	1,672,030	36,808
Materials and services	350,000	350,000 (1)	369,051	(19,051)
Contingency	2,005,000	1,301,362 (1)	-	1,301,362
Total expenditures	<u>3,360,200</u>	<u>3,360,200</u>	<u>2,041,081</u>	<u>1,319,119</u>
Excess of Revenues Over (Under) Expenditures	(3,200,000)	(3,200,000)	(1,961,553)	1,238,447
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Net Change in Fund Balance	(3,200,000)	(3,200,000)	(1,961,553)	1,238,447
FUND BALANCE - BEGINNING OF YEAR	3,500,000	3,500,000	2,348,986	(1,151,014)
PRIOR PERIOD ADJUSTMENT	-	-	(9,975)	(9,975)
FUND BALANCE - END OF YEAR	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 377,458</u>	<u>\$ 77,458</u>

(1) Appropriation Level

COLUMBIA COUNTY, OREGON

**4-H EXTENSION SERVICE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2010**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Property tax	\$ 204,774	\$ 204,774	\$ 206,391	\$ 1,617
Interest	3,000	3,000	1,865	(1,135)
Forest fees	3,000	3,000	6,867	3,867
Sales of materials	2,000	2,000	1,887	(113)
Miscellaneous	2,000	2,000	1,743	(257)
Total revenues	<u>214,774</u>	<u>214,774</u>	<u>218,753</u>	<u>3,979</u>
EXPENDITURES				
Personal services	152,700	152,700 (1)	107,556	45,144
Materials and services	110,000	110,000 (1)	74,234	35,766
Capital outlay	12,500	12,500 (1)	5,498	7,002
Contingency	95,574	95,574 (1)	-	95,574
Total expenditures	<u>370,774</u>	<u>370,774</u>	<u>187,288</u>	<u>183,486</u>
Excess of Revenues				
Over (Under) Expenditures	(156,000)	(156,000)	31,465	187,465
Other Financing Sources (Uses)				
Transfers out	(14,000)	(14,000) (1)	-	14,000
Net Change in Fund Balance	(170,000)	(170,000)	31,465	201,465
FUND BALANCE - BEGINNING OF YEAR	<u>180,000</u>	<u>180,000</u>	<u>310,817</u>	<u>130,817</u>
FUND BALANCE - END OF YEAR	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 342,282</u>	<u>\$ 332,282</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, 2010**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Property tax	\$ 3,408	\$ 3,408	\$ 3,076	\$ (332)
Interest	20	20	19	(1)
Miscellaneous	10	10	60	50
Total revenues	<u>3,438</u>	<u>3,438</u>	<u>3,155</u>	<u>(283)</u>
EXPENDITURES				
Materials and services	3,351	3,351 (1)	3,320	31
Contingency	2,000	2,000 (1)	-	2,000
Total expenditures	<u>5,351</u>	<u>5,351</u>	<u>3,320</u>	<u>2,031</u>
Excess of Revenues Over (Under) Expenditures	(1,913)	(1,913)	(165)	1,748
Other Financing Sources (Uses)				
Transfers out	-	- (1)	-	-
Net Change in Fund Balance	(1,913)	(1,913)	(165)	1,748
FUND BALANCE - BEGINNING OF YEAR	<u>2,913</u>	<u>2,913</u>	<u>2,552</u>	<u>(361)</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 2,387</u>	<u>\$ 1,387</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, 2010**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Tipping fees	\$ 2,407,500	\$ 2,407,500	\$ 2,005,041	\$ (402,459)
Interest	10,000	10,000	3,078	(6,922)
Miscellaneous	14,400	14,400	24,035	9,635
Total revenues	<u>2,431,900</u>	<u>2,431,900</u>	<u>2,032,154</u>	<u>(399,746)</u>
EXPENDITURES				
Personal Services	322,168	322,168 (1)	283,513	38,655
Materials and Services	1,877,073	1,877,073 (1)	1,636,026	241,047
Capital outlay	1,444,444	1,444,444 (1)	12,397	1,432,047
Debt service	323,660	323,660 (1)	323,660	-
Contingencies	419,457	419,457 (1)	270	419,187
Total expenditures	<u>4,386,802</u>	<u>4,386,802</u>	<u>2,255,866</u>	<u>2,130,936</u>
Excess of Revenues Over (Under) Expenditures	(1,954,902)	(1,954,902)	(223,712)	1,731,190
Other Financing Sources (Uses)				
Loan-Recycling Center	1,500,000	1,500,000	-	(1,500,000)
Net Change in Fund Balance	(454,902)	(454,902)	(223,712)	231,190
FUND BALANCE - BEGINNING	<u>700,000</u>	<u>700,000</u>	<u>588,102</u>	<u>(111,898)</u>
FUND BALANCE - ENDING	<u>\$ 245,098</u>	<u>\$ 245,098</u>	<u>\$ 364,390</u>	<u>\$ 119,292</u>

(1) Appropriation Level

Reconciliation to Ending Net Assets:

Add Capital Assets	\$ 4,905,299
Deduct Long Term Debt	(4,044,275)
Deduct Interest Payable	<u>(116,852)</u>
Net Assets	<u>\$ 1,108,562</u>

COLUMBIA COUNTY, OREGON
FIDUCIARY FUNDS
COMBINING STATEMENT OF NET ASSETS
June 30, 2010

	INMATE COMMISSIONARY FUND	TREASURER FUND	TOTAL
ASSETS			
Cash and cash equivalents	\$ 20,476	\$ 894,953	\$ 915,429
Property tax receivable	-	3,728,573	3,728,573
Other assets	-	494,463	494,463
Total assets	<u>\$ 20,476</u>	<u>\$ 5,117,989</u>	<u>\$ 5,138,465</u>
LIABILITIES			
Payable to inmates	\$ 20,476	-	\$ 20,476
Duc to other governments	-	5,117,989	5,117,989
Total liabilities	<u>\$ 20,476</u>	<u>\$ 5,117,989</u>	<u>\$ 5,138,465</u>

COLUMBIA COUNTY, OREGON
FIDUCIARY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
Inmate Commission Fund				
Assets				
Cash	\$ 8,774	\$ 11,702	\$ -	\$ 20,476
Liabilities				
Payable to Inmates	\$ 8,774	\$ 11,702	\$ -	\$ 20,476
Treasurer Fund				
Assets				
Cash	\$ 948,534	\$ 89,268,870	\$ 89,322,451	\$ 894,953
Property taxes receivable	3,728,651	53,494,876	53,494,954	3,728,573
Other assets	494,463	-	-	494,463
Total assets	\$ 5,171,648	\$ 142,763,746	\$ 142,817,405	\$ 5,117,989
Liabilities				
Payable to Inmates	6,620	-	6,620	-
Due to other governments	5,165,028	142,763,746	142,810,785	5,117,989
Total liabilities	5,171,648	142,763,746	142,817,405	5,117,989
Total - All Agency Funds				
Assets				
Cash	\$ 957,308	\$ 89,280,572	\$ 89,322,451	\$ 915,429
Property taxes receivable	3,728,651	53,494,876	53,494,954	3,728,573
Other assets	494,463	-	-	494,463
Total assets	\$ 5,180,422	\$ 142,775,448	\$ 142,817,405	\$ 5,138,465
Liabilities				
Payable to inmates	\$ 15,394	\$ 11,702	\$ 6,620	\$ 20,476
Due to other governments	5,165,028	142,763,746	142,810,785	5,117,989
Total liabilities	\$ 5,180,422	\$ 142,775,448	\$ 142,817,405	\$ 5,138,465

COLUMBIA COUNTY, OREGON

**GENERAL FUND BY DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET- BUDGETARY BASIS
For the Year Ended June 30, 2010**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
Expenditures				
Board of Commissioners:				
Personal services	\$ 380,791	\$ 380,791	\$ 353,613	\$ 27,178
Materials and services	<u>117,602</u>	<u>117,602</u>	<u>130,796</u>	<u>(13,194)</u>
Total Board of Commissioners	<u>498,393</u>	<u>498,393</u>	<u>484,409</u>	<u>13,984</u>
Assessor's Office:				
Personal service	996,773	996,773	968,791	27,982
Materials and services	232,905	232,905	187,299	45,606
Capital outlay	<u>67,000</u>	<u>67,000</u>	<u>61,109</u>	<u>5,891</u>
Total Assessor's Office	<u>1,296,678</u>	<u>1,296,678</u>	<u>1,217,199</u>	<u>79,479</u>
Tax Office				
Personal services	269,860	269,860	248,367	21,493
Materials and services	76,403	76,403	79,863	(3,460)
Capital outlay	<u>14,500</u>	<u>14,500</u>	<u>-</u>	<u>14,500</u>
Total Finance and Taxation	<u>360,763</u>	<u>360,763</u>	<u>328,230</u>	<u>32,533</u>
Clerk's Office:				
Personal services	196,747	196,747	201,392	(4,645)
Materials and services	84,908	84,908	79,457	5,451
Capital outlay	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Clerk's Office	<u>291,655</u>	<u>291,655</u>	<u>280,849</u>	<u>10,806</u>
Elections:				
Personal services	94,295	94,295	82,041	12,254
Materials and services	142,368	142,368	111,760	30,608
Capital outlay	<u>7,300</u>	<u>7,300</u>	<u>18,467</u>	<u>(11,167)</u>
Total Elections	<u>243,963</u>	<u>243,963</u>	<u>212,268</u>	<u>31,695</u>
Sheriff's Office:				
Personal services	1,143,160	1,253,160	1,221,669	31,491
Materials and services	363,515	483,515	606,062	(122,547)
Capital outlay	<u>24,760</u>	<u>59,760</u>	<u>110,230</u>	<u>(50,470)</u>
Total Sheriff's Office	<u>1,531,435</u>	<u>1,796,435</u>	<u>1,937,961</u>	<u>(141,526)</u>
Marine - Sheriff:				
Personal service	186,726	211,726	239,140	(27,414)
Materials and services	<u>52,623</u>	<u>107,623</u>	<u>65,279</u>	<u>42,344</u>
Total Marine - Sheriff	<u>239,349</u>	<u>319,349</u>	<u>304,419</u>	<u>14,930</u>

County Jail:				
Personal services	2,243,717	2,243,717	2,208,637	35,080
Materials and services	1,286,037	1,286,037	1,469,690	(183,653)
Capital outlay	25,000	25,000	46,941	(21,941)
Total County Jail	3,554,754	3,554,754	3,725,268	(170,514)
Economic Development Office:				
Personal service	96,860	96,860	110,596	(13,736)
Materials and services	172,673	131,223	98,819	32,404
Transfer Out	-	41,450	41,450	-
Total Economic Development	269,533	269,533	250,865	18,668
County Surveyor:				
Personal service	44,879	44,879	45,354	(475)
Materials and services	19,462	19,462	20,360	(898)
Total County Surveyor	64,341	64,341	65,714	(1,373)
District Attorney:				
Personal service	950,385	950,385	924,131	26,254
Material and services	212,522	212,522	208,094	4,428
Total District Attorney	1,162,907	1,162,907	1,132,225	30,682
Justice Court - Clatskanie/Vernonia:				
Personal services	132,863	132,863	125,933	6,930
Materials and services	98,252	98,252	122,474	(24,222)
Total Justice Court	231,115	231,115	248,407	(17,292)
Juvenile Department				
Personal services	619,697	619,697	601,762	17,935
Materials and services	316,515	316,515	283,951	32,564
Total Juvenile Department	936,212	936,212	885,713	50,499
County Counsel:				
Personal service	342,050	342,050	329,428	12,622
Materials and service	38,881	38,881	25,383	13,498
Total County Counsel	380,931	380,931	354,811	26,120
Veteran's Service Office:				
Materials and service	65,365	65,365	65,365	-
Total Veteran's Service Office	65,365	65,365	65,365	-
Emergency Services:				
Personal services	229,291	229,291	189,427	39,864
Materials and services	598,790	598,790	516,578	82,212
Total Emergency Services	828,081	828,081	706,005	122,076

Finance Office				
Personal services	211,587	211,587	212,651	(1,064)
Materials and services	213,900	213,900	169,905	43,995
Capital outlay	13,500	13,500	18,824	(5,324)
Debt service	-	-	-	-
Total General Services	438,987	438,987	401,380	37,607
Land Development Office				
Personal services	592,956	592,956	549,696	43,260
Materials and services	568,904	533,904	398,784	135,120
Capital outlay	1,000	1,000	1,103	(103)
Transfer	20,046	55,046	98,269	(43,223)
Total Land Development Services	1,182,906	1,182,906	1,047,852	135,054
Information Services:				
Personal services	230,279	230,279	229,253	1,026
Materials and services	106,000	106,000	69,442	36,558
Capital outlay	28,800	28,800	36,816	(8,016)
Total Information Services	365,079	365,079	335,511	29,568
Human Resources/Civil Services:				
Personal services	143,100	143,100	128,035	15,065
Materials and services	11,750	11,750	12,421	(671)
Total Human Resources/Civil Services	154,850	154,850	140,456	14,394
Nondepartmental:				
Personal services	71,000	71,000	55,975	15,025
Materials and services	715,660	715,660	585,322	130,338
Debt service	573,126	573,126	543,196	29,930
Transfer	540,200	540,200	340,200	200,000
Contingency	1,650,000	1,275,000	-	1,275,000
Unappropriated Ending Balance	1,500,000	1,500,000	-	1,500,000
Total Non-departmental	5,049,986	4,674,986	1,524,693	3,150,293
Columbia County Firing Range:				
Materials and services	10,000	40,000	35,792	4,208
Debt Service	7,050	7,050	7,053	(3)
	17,050	47,050	42,845	4,205
Total expenditures	\$ 19,164,333	\$ 19,164,333	\$ 15,692,445	\$ 3,471,888

COLUMBIA COUNTY, OREGON

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED
For the Year Ended June 30, 2010**

ALL COLUMBIA COUNTY GOVERNMENTS

TAX YEAR	IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/1/09		ADJUSTMENTS TO ROLLS		CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT 6/30/10
	DEDUCT DISCOUNTS	ADD INTEREST	TO ROLLS	ADD INTEREST		
Current:						
2009-10	\$ 54,949,959	\$ 1,343,757	\$ (600,171)	\$ 32,034	\$ 50,283,262	\$ 2,754,503
Prior Years:						
2008-09	2,485,918	(3,430)	(118,445)	79,302	1,124,011	1,326,195
2007-08	1,125,401	(9,276)	(258,219)	76,224	224,813	727,870
2006-07	499,468	(10,070)	(337,276)	88,809	85,926	175,146
2005-06	134,697	(8,336)	(279,488)	35,545	(124,692)	23,779
2004-05 & Prior	102,068	(22,281)	(746,092)	11,784	(687,368)	77,409
Total Prior	4,347,552	(53,393)	(1,739,520)	291,664	622,690	2,330,399
Total	\$ 59,297,511	\$ 1,290,364	\$ (2,339,691)	\$ 323,698	\$ 50,905,952	\$ 5,084,902

GENERAL AND DEBT SERVICE FUNDS:

TAX YEAR	IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/1/09		ADJUSTMENTS TO ROLLS		CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT 6/30/10
	DEDUCT DISCOUNTS	ADD INTEREST	TO ROLLS	ADD INTEREST		
Current:						
2009-10	\$ 6,725,147	\$ 157,997	\$ (392,754)	\$ 4,615	\$ 5,832,666	\$ 337,115
Prior Years:						
2008-09	320,658	(72)	17,002	11,903	155,749	170,080
2007-08	198,638	-	(33,593)	11,010	65,373	88,662
2006-07	76,865	-	12,182	13,178	53,792	22,077
2005-06	23,326	-	4,258	5,236	19,087	3,261
2004-05 & Prior	16,829	-	(608)	1,750	4,543	9,928
Total Prior	636,316	(72)	(759)	43,077	298,544	294,008
Total All Funds	\$ 7,361,463	\$ 157,925	\$ (393,513)	\$ 47,692	\$ 6,131,210	\$ 631,123

Taxes Receivable classified by Fund:

General	\$ 523,127
Debt Service	107,996
Subtotal	631,123
Development Agency	44,501
4-H	21,234
	<u>\$ 696,858</u>

Total Revenue	\$ 6,131,210
Total Accrued June 30, 2009	(87,536)
Total Accrued June 30, 2010	104,954
Development Agency	68,367
Meadowview Service District	3,076
4-H Extension Service District	206,391
Taxes in Lieu	55
Total Tax Revenue	<u>\$ 6,426,517</u>

Property Tax Revenue Classified by Fund:

General	\$ 5,120,062
Debt Service	1,028,621
Development Agency	68,367
Meadowview Service District	3,076
4-H Extension Service District	206,391
	<u>\$ 6,426,517</u>

COLUMBIA COUNTY, OREGON

**SCHEDULE OF ACCOUNTABILITY FOR ELECTED OFFICIALS
For the Year Ended June 30, 2010**

	<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, 2009	\$ 25	\$ 100	\$ -	\$ 10,112	\$ 12,148,922	\$ 27,472	\$ 12,186,631
Receipts	-	-	-	2,479,525	99,400,651	268,695	102,148,871
Turnovers & Disbursements: To County Treasurer & Others	-	-	-	(2,467,583)	(100,989,544)	(294,162)	(103,751,289)
On Hand June 30, 2010	<u>\$ 25</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 22,054</u>	<u>\$ 10,560,029</u>	<u>\$ 2,005</u>	<u>\$ 10,584,213</u>
Consists of:							
Change, Petty Cash, and Revolving Funds	\$ 25	\$ 100	\$ -	\$ 1,577	\$ 9,747,054	\$ 2,005	\$ 9,750,761
Held in Escrow for Floor Recovery Beneficiaries	-	-	-	-	812,975	-	812,975
Held in Trust for Inmates	-	-	-	20,477	-	-	20,477
On Hand June 30, 2010	<u>\$ 25</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 22,054</u>	<u>\$ 10,560,029</u>	<u>\$ 2,005</u>	<u>\$ 10,584,213</u>

COLUMBIA COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS

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PAULY, ROGERS AND CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

-
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 - (503) 620-2632 • FAX (503) 684-7523

January 19, 2011

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of Columbia County as of and for the year ended June 30, 2010, and have issued our report thereon dated January 19, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

Compliance

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

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

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

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

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

OAR 162-10-0230 Internal Control

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

This report is intended solely for the information and use of the Board of Commissioners, management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

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

COLUMBIA COUNTY, OREGON

GRANT COMPLIANCE REVIEW

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COLUMBIA COUNTY, OREGON
SCHEDULE OF EXPENDITURES AND FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2010

	<u>CFDA Number</u>	<u>Expenditures</u>
Dept. of Housing and Urban Development		
CDBG-CCMH/CAT	14.228	<u>190,748</u>
Dept. of the Interior		
* Secure Rural Schools - Title II BLM	15.234	78,000
* O&C Federal Timber Revenue	15.227	<u>1,646,553</u> (1)
		1,724,553
Dept. of Justice		
* ARRA MH Jail Grant	16.810	63,377
Crime Victim Assistance-VOCA	16.575	45,977
Child Support	93.563	<u>95,412</u>
		204,766
Dept of Transportation		
New Freedom Purchase	20.521	3,750
ODOT-purchase services (5310)	20.513	72,697
ODOT -Formula grants (5311)	20.509	709,063 (1)
ODOT - ARRA	20.509	<u>343,177</u> (1)
		1,128,687
Dept. of Administrative Services		
Surplus Property	39.003	<u>2,330</u>
Dept of Health & Human Services		
Juvenile Accountability Block Grants	16.523	1,783
Promoting Safe & Stable Families	93.556	12,290
Social Services Block Grant	93.667	67,653
Medical Assistance Program	93.778	17,384
CMHS Block Grant	93.958	13,074
Substance Abuse	93.959	<u>263,711</u>
		375,895
Dept. of Homeland Security		
Boating Safety Financial Assistance	97.012	205,873
OEM Disaster Admin.	97.036	16,421
Emergency Management Performance	97.042	136,928
State Homeland Security	97.073	73,038
Pre-Disaster	97.047	307,652 (1)
Flood Mitigation	97.029	84,577
DR-1733 Hazard Mitigation	97.039	<u>408,798</u> (1)
		1,233,287
Grand Total		<u><u>4,860,266</u></u>

* Federal Funds coming directly to county
(1) Indicates Major Program

Note: 93.667 Title XXX Social Services Block Grant - The state DHS agency reports a net decrease in Federal Funds due to a reclassification on their side of \$33,894. Because this reclassification was in reference to prior periods and the fact that it is not material to our financial statements, we will not include it as a decrease in federal expenditures in the current period nor will we restate prior year statements.

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PAULY, ROGERS AND CO., P.C.

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January 19, 2011

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, 2010, and have issued our report thereon dated January 19, 2011. 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 internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified.

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

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

Compliance and Other Matters

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

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.
PAULY, ROGERS AND CO., P.C.



PAULY, ROGERS AND CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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January 19, 2011

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, 2010. 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, 2010.

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 internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a

timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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 did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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, 2010

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 for other than urban areas (ARRA)
97.039	Hazard Mitigation Program
97.047	Pre-Disaster Mitigation

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

Auditee qualified as low-risk auditee? yes no

COLUMBIA COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2010

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.