



Washington State Auditor's Office

Government that works for citizens

Financial Statements and Federal Single Audit Report

Columbia County

For the period January 1, 2015 through December 31, 2015

Published September 19, 2016

Report No. 1017430





Washington State Auditor's Office

September 19, 2016

Board of Commissioners
Columbia County
Dayton, Washington

Report on Financial Statements and Federal Single Audit

Please find attached our report on Columbia County's financial statements and compliance with federal laws and regulations.

We are issuing this report in order to provide information on the County's financial condition.

Sincerely,

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Columbia County **January 1, 2015 through December 31, 2015**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

The results of our audit of Columbia County are summarized below in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Financial Statements

We issued an unmodified opinion on the fair presentation of the County’s financial statements in accordance with its regulatory basis of accounting. Separately, we issued an adverse opinion on the fair presentation of all funds with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared using a basis of accounting other than GAAP.

Internal Control over Financial Reporting:

- *Significant Deficiencies:* We reported no deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the County.

Federal Awards

Internal Control over Major Programs:

- *Significant Deficiencies:* We reported no deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We issued an unmodified opinion on the County’s compliance with requirements applicable to its major federal program.

We reported no findings that are required to be disclosed in accordance with 2 CFR 200.516(a).

Identification of Major Federal Programs:

The following program was selected as a major program in our audit of compliance in accordance with the Uniform Guidance.

<u>CFDA No.</u>	<u>Program or Cluster Title</u>
20.205	Highway Planning and Construction

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by the Uniform Guidance, was \$750,000.

The County did not qualify as a low-risk auditee under the Uniform Guidance.

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

**Columbia County
January 1, 2015 through December 31, 2015**

Board of Commissioners
Columbia County
Dayton, Washington

We have audited, 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, the financial statements of Columbia County, Washington, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated September 12, 2016.

We issued an unmodified opinion on the fair presentation of the County's financial statements in accordance with its regulatory basis of accounting. We issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared by the County using accounting practices prescribed by Washington State statutes and the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual described in Note 1, which is a basis of accounting other than GAAP. The effects on the financial statements of the variances between the basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

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

COMPLIANCE AND OTHER MATTERS

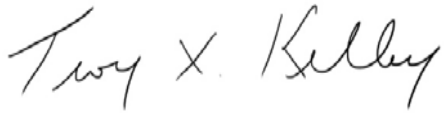
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of the County's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material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

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

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

this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink that reads "Troy X. Kelley". The signature is written in a cursive, flowing style.

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

September 12, 2016

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND REPORT ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH THE UNIFORM GUIDANCE**

**Columbia County
January 1, 2015 through December 31, 2015**

Board of Commissioners
Columbia County
Dayton, Washington

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM**

We have audited the compliance of Columbia County, Columbia County, Washington, with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2015. The County's major federal programs are identified in the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

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

requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination on the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

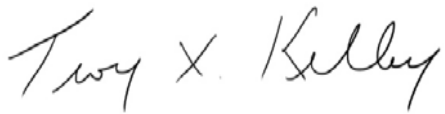
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

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

in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink that reads "Troy X. Kelley". The signature is written in a cursive, flowing style.

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

September 12, 2016

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Columbia County **January 1, 2015 through December 31, 2015**

Board of Commissioners
Columbia County
Dayton, Washington

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Columbia County, Washington, for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's financial statements, as listed on page 15.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Washington State statutes and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor described in Note 1. This includes determining that the basis of accounting is acceptable for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control

relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Unmodified Opinion on Regulatory Basis of Accounting (BARS Manual)

As described in Note 1, Columbia County has prepared these financial statements to meet the financial reporting requirements of Washington State statutes using accounting practices prescribed by the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual. Those accounting practices differ from accounting principles generally accepted in the United States of America (GAAP). The differences in these accounting practices are also described in Note 1.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of Columbia County, for the year ended December 31, 2015, on the basis of accounting described in Note 1.

Basis for Adverse Opinion on U.S. GAAP

Auditing standards issued by the American Institute of Certified Public Accountants (AICPA) require auditors to formally acknowledge when governments do not prepare their financial statements, intended for general use, in accordance with GAAP. The effects on the financial statements of the variances between GAAP and the accounting practices the County used, as described in Note 1, although not reasonably determinable, are presumed to be material. As a result, we are required to issue an adverse opinion on whether the financial statements are presented fairly, in all material respects, in accordance with GAAP.

Adverse Opinion on U.S. GAAP

The financial statements referred to above were not intended to, and in our opinion they do not, present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Columbia County, as of December 31, 2015, or the changes in financial position or cash flows for the year then ended, due to the significance of the matter discussed in the above "Basis for Adverse Opinion on U.S. GAAP" paragraph.

Other Matters

Supplementary and Other Information

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The accompanying Schedule of Liabilities is also presented for purposes of additional analysis, as required by the prescribed BARS manual. These schedules are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2016 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

September 12, 2016

FINANCIAL SECTION

Columbia County January 1, 2015 through December 31, 2015

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2015
Fiduciary Fund Resources and Uses Arising from Cash Transactions – 2015
Notes to Financial Statements – 2015

SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2015
Schedule of Expenditures of Federal Awards – 2015
Notes to the Schedule of Expenditures of Federal Awards – 2015

Columbia County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015

		Total for All Funds (Memo Only)	001 Current Expense	101 County Road
Beginning Cash and Investments				
30810	Reserved	50,997	21,802	-
30880	Unreserved	10,112,100	5,699,838	461,615
388 & 588	Prior Period Adjustments, Net	-	-	-
Operating Revenues				
310	Taxes	3,209,287	1,730,348	1,051,309
320	Licenses and Permits	205,942	39,525	2,700
330	Intergovernmental Revenues	6,113,363	1,336,614	2,808,131
340	Charges for Goods and Services	1,369,542	566,680	94,693
350	Fines and Penalties	83,198	81,266	-
360	Miscellaneous Revenues	1,099,812	49,003	705
Total Operating Revenues:		12,081,144	3,803,436	3,957,538
Operating Expenditures				
510	General Government	2,460,740	2,079,721	5,000
520	Public Safety	1,880,914	1,166,863	-
530	Utilities	203,281	-	-
540	Transportation	3,634,335	-	2,678,757
550	Natural and Economic Environment	737,579	278,354	-
560	Social Services	596,277	-	-
570	Culture and Recreation	343,560	93,768	-
598	Miscellaneous Expenses	-	-	-
Total Operating Expenditures:		9,856,686	3,618,706	2,683,757
Net Operating Increase (Decrease):		2,224,458	184,730	1,273,781
Nonoperating Revenues				
370-380, 395 & 398	Other Financing Sources	479,598	40,450	1,356
391-393	Debt Proceeds	-	-	-
397	Transfers-In	956,830	476,129	25,000
Total Nonoperating Revenues:		1,436,428	516,579	26,356
Nonoperating Expenditures				
580, 596 & 599	Other Financing Uses	3,861,013	2,956,814	415
591-593	Debt Service	168,467	-	130,573
594-595	Capital Expenditures	2,273,857	229,195	1,343,256
597	Transfers-Out	955,439	307,145	15,000
Total Nonoperating Expenditures:		7,258,776	3,493,154	1,489,243
Net Increase (Decrease) in Cash and Investments:		(3,597,890)	(2,791,845)	(189,106)
Ending Cash and Investments				
5081000	Reserved	68,193	24,442	-
5088000	Unreserved	6,497,012	2,905,352	272,508
Total Ending Cash and Investments		6,565,205	2,929,794	272,508

The accompanying notes are an integral part of this statement.

102 Mental Health	103 Growth Management	104 Columbia County Capital Improvement	105 County Fair	106 Soldiers/Sailors Relief	107 Weed Control
4,158	-	-	-	-	-
311,683	24,306	37,410	53,078	11,120	46,786
-	-	-	-	-	-
105,596	-	94,266	-	9,925	59,479
-	-	-	-	-	-
196	-	-	31,224	187	-
-	-	-	21,311	-	39,347
-	-	-	-	-	-
-	-	-	12,339	11	1,091
105,792	-	94,266	64,873	10,123	99,917
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	3,166	92,472
225,591	-	-	-	-	-
-	-	-	55,757	-	-
-	-	-	-	-	-
225,591	-	-	55,757	3,166	92,472
(119,799)	-	94,266	9,116	6,957	7,445
-	-	-	6,146	-	1,250
-	-	-	-	-	-
142,921	-	-	-	-	-
142,921	-	-	6,146	-	1,250
280,645	-	-	14,367	-	222
-	-	-	-	-	-
-	-	29,650	-	-	-
12,417	-	-	-	-	-
293,062	-	29,650	14,367	-	222
(269,940)	-	64,616	895	6,957	8,473
4,158	-	-	-	-	-
41,743	24,306	102,026	53,973	18,077	55,259
45,901	24,306	102,026	53,973	18,077	55,259

The accompanying notes are an integral part of this statement.

108 Rural County Sales/Use Tax	110 Snowmobile	111 Substance Abuse	115 EMS/TCC	116 Equine Facilities	118 Crime Victims/Witness Assistance
-	-	-	-	-	-
536,186	14,213	3,392	13,715	73	14,425
-	-	-	-	-	-
79,953	-	-	-	-	-
-	-	-	-	-	-
-	-	139,780	-	-	37,433
-	-	-	-	-	3,455
-	-	-	-	-	4
228	14	-	-	-	-
80,181	14	139,780	-	-	40,892
-	-	-	-	-	-
-	-	-	2,546	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,546	-	-
80,181	14	139,780	(2,546)	-	40,892
-	-	-	-	-	1
-	-	-	-	-	-
-	-	12,417	-	-	-
-	-	12,417	-	-	1
268,671	-	-	-	-	-
-	-	-	-	-	-
36,796	-	-	-	-	-
-	-	142,921	-	73	36,512
305,466	-	142,921	-	73	36,512
(225,286)	14	9,276	(2,546)	(73)	4,381
-	-	12,417	-	-	-
310,901	14,227	251	11,169	-	18,806
310,901	14,227	12,668	11,169	-	18,806

The accompanying notes are an integral part of this statement.

119 Domestic Violence A/P/P	120 Reet Technology	121 Trial Court Improvement	122 Special Purpose Paths & Trails	123 Treasurer's O & M	124 Affordable Housing/Homeles sness
-	-	-	-	-	-
9,135	30,336	23,751	26,839	505	134,325
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
15,040	8,547	9,277	-	-	-
220	1,448	-	-	7	27,004
-	-	-	-	-	-
-	-	-	-	-	112
15,260	9,995	9,277	-	7	27,116
-	21,246	11,294	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	25,614	-	-
-	-	-	-	-	20,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	21,246	11,294	25,614	-	20,000
15,260	(11,251)	(2,017)	(25,614)	7	7,116
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	15,000	-	-
-	-	-	15,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	10,552	-	-
15,000	-	-	-	-	-
15,000	-	-	10,552	-	-
260	(11,251)	(2,017)	(21,166)	7	7,116
-	-	-	-	-	-
9,395	19,085	21,734	5,673	512	141,441
9,395	19,085	21,734	5,673	512	141,441

The accompanying notes are an integral part of this statement.

125 Law and Justice	126 Auditor's O & M	127 Hotel/Motel Tax	128 Enhanced 911	129 Sheriff Reserve Officers	130 Senior Citizen's Center
-	-	25,037	-	-	-
767,912	465,337	-	25,731	31,788	12,574
-	-	-	-	-	-
33,022	-	9,747	35,642	-	-
-	-	-	-	-	-
414,157	39,281	-	593,172	-	-
-	2,827	-	10,590	22,599	-
-	-	-	-	-	-
573	683	21	17	42	10,828
447,752	42,791	9,768	639,421	22,641	10,828
-	38,174	-	-	-	-
53,140	-	-	624,567	10,828	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	7,728	-	-	-
-	-	-	-	-	6,593
-	-	-	-	-	-
-	-	-	-	-	-
53,140	38,174	7,728	624,567	10,828	6,593
394,612	4,617	2,040	14,854	11,813	4,235
11,512	-	-	175,000	60	-
-	-	-	-	-	-
-	-	-	-	-	3,000
11,512	-	-	175,000	60	3,000
249,515	-	-	-	60	-
-	-	-	-	-	-
36,005	-	-	185,696	-	-
355,000	-	-	-	-	2,500
640,520	-	-	185,696	60	2,500
(234,396)	4,617	2,040	4,158	11,813	4,735
-	-	27,078	-	-	-
533,516	469,954	-	29,890	43,601	17,309
533,516	469,954	27,078	29,890	43,601	17,309

The accompanying notes are an integral part of this statement.

133 Homeland Security	135 Columbia County Public Health	137 Columbia County Park & Recreation	138 Planning Special Assessment	139 Meth Clean Up	140 Boating Safety
-	-	-	-	-	-
14,362	29,915	30	104,267	18,596	28,113
-	-	-	-	-	-
-	-	-	-	-	-
-	13,423	-	150,294	-	-
13,154	243,773	-	370,595	-	4,750
-	30,522	62,483	45,797	-	-
-	-	45	-	1,651	-
-	9,900	37,658	-	-	-
13,154	297,617	100,186	566,685	1,651	4,750
-	-	-	-	-	-
19,984	-	-	-	2,304	681
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	335,859	-	-
-	364,093	-	-	-	-
-	-	194,035	-	-	-
-	-	-	-	-	-
19,984	364,093	194,035	335,859	2,304	681
(6,830)	(66,476)	(93,849)	230,826	(653)	4,069
-	1,478	14,394	-	-	-
-	-	-	-	-	-
5,000	52,500	92,134	-	-	-
5,000	53,978	106,528	-	-	-
-	1,555	12,611	-	-	-
-	-	-	-	-	-
-	-	-	37,518	-	-
-	-	-	68,871	-	-
-	1,555	12,611	106,389	-	-
(1,830)	(14,053)	68	124,437	(653)	4,069
-	-	98	-	-	-
12,532	15,862	-	228,704	17,943	32,182
12,532	15,862	98	228,704	17,943	32,182

The accompanying notes are an integral part of this statement.

401 Solid Waste	501 Equipment Rental & Revolving	502 Risk Pool	503 IT/Server Maintenance	504 Unemployment Compensation
-	-	-	-	-
17,611	754,160	23,558	31,610	333,801
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
48,052	-	-	-	-
73,806	150,840	159,694	56,221	-
232	-	-	-	-
22,906	948,982	14	4,366	318
144,997	1,099,822	159,708	60,587	318
-	-	124,241	157,303	23,761
-	-	-	-	-
203,281	-	-	-	-
-	929,965	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
203,281	929,965	124,241	157,303	23,761
(58,284)	169,858	35,467	(96,716)	(23,443)
93,696	134,256	-	-	-
-	-	-	-	-
27,000	645	-	105,084	-
120,696	134,902	-	105,084	-
1,832	24,306	-	-	50,000
-	37,894	-	-	-
63,250	287,592	-	14,348	-
-	-	-	-	-
65,082	349,792	-	14,348	50,000
(2,670)	(45,033)	35,467	(5,980)	(73,443)
-	-	-	-	-
14,941	709,127	59,024	25,630	260,358
14,941	709,127	59,024	25,630	260,358

The accompanying notes are an integral part of this statement.

Columbia County
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015

		Total for All Funds (Memo Only)	601 State Tax	611 State REET	616 Treasurer's Trust
308	Beginning Cash and Investments	33,014	9,736	4,610	8,594
388 & 588	Prior Period Adjustments, Net	-	-	-	-
310-360	Revenues	1,542,832	1,538,580	-	-
380-390	Other Increases and Financing Sources	453,726	28,073	326,925	16,019
510-570	Expenditures	1,000	-	-	-
580-590	Other Decreases and Financing Uses	1,989,399	1,567,235	322,787	13,956
Net Increase (Decrease) in Cash and Investments:		6,161	(582)	4,138	2,063
508	Ending Cash and Investments	39,173	9,155	8,749	10,657

		623 Marriage License Fee	624 Surveys & Maps	625 Certified Copies Suspense	628 State Building Code
308	Beginning Cash and Investments	15	138	20	14
388 & 588	Prior Period Adjustments, Net	-	-	-	-
310-360	Revenues	375	-	1,667	-
380-390	Other Increases and Financing Sources	-	568	-	477
510-570	Expenditures	-	-	-	-
580-590	Other Decreases and Financing Uses	360	642	1,462	455
Net Increase (Decrease) in Cash and Investments:		15	(74)	205	23
508	Ending Cash and Investments	30	64	225	36

		629 Archives	630 Public Safety Education	631 County Timber Tax	636 Drug Enforcement
308	Beginning Cash and Investments	324	4,602	-	3,276
388 & 588	Prior Period Adjustments, Net	-	-	-	-
310-360	Revenues	-	342	460	1,409
380-390	Other Increases and Financing Sources	3,952	55,087	-	-
510-570	Expenditures	-	-	-	1,000
580-590	Other Decreases and Financing Uses	3,881	55,911	-	-
Net Increase (Decrease) in Cash and Investments:		71	(482)	460	409
508	Ending Cash and Investments	395	4,120	460	3,685

		637 Centennial Document Preservation	638 Judicial Information Systems
308	Beginning Cash and Investments	162	1,523
388 & 588	Prior Period Adjustments, Net	-	-
310-360	Revenues	-	-
380-390	Other Increases and Financing Sources	1,864	20,760
510-570	Expenditures	-	-
580-590	Other Decreases and Financing Uses	1,869	20,841
Net Increase (Decrease) in Cash and Investments:		(5)	(81)
508	Ending Cash and Investments	157	1,442

The accompanying notes are an integral part of this statement.

COLUMBIA COUNTY, WASHINGTON
NOTES TO FINANCIAL STATEMENTS
For the Year Ending December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Columbia County was incorporated in November 1885 and operates under the laws of the State of Washington applicable to a seventh-class county with a commissioner form of government. The county is a general purpose government and provides public safety, road improvement, parks and recreation, judicial administration, health and social services, and general administrative services.

The county reports financial activity in accordance with the Cash Basis Budgeting, Accounting and Reporting System (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The Schedule of Liabilities is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the county.

Debt Service Funds

These funds account for the financial resources that are restricted, committed or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

Permanent Funds

These funds account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support programs for the benefit of the government or its citizenry.

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the county on a cost-reimbursement basis.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the county in a trustee capacity or as an agent on behalf of others.

PRIVATE-PURPOSE TRUST FUNDS

These funds report all trust arrangements under which principal and income benefit individuals, private organizations or other governments.

AGENCY FUNDS

These funds are used to account assets that the county holds for others in an agency capacity.

B. Basis of Accounting

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

C. Budgets

The county adopts annual appropriated budgets for all governmental and proprietary funds, except the debt service fund. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
001-Current Expense	\$10,282,219	\$7,111,860	\$3,170,359
101-County Road	\$7,623,234	\$4,173,001	\$3,450,233
102-Mental Health	\$726,351	\$518,653	\$207,698
103-Growth Management	\$24,000	\$0	\$24,000
104-Co Capital Improvement	\$99,410	\$29,650	\$69,760
105-Fair	\$98,000	\$70,124	\$27,876
106-Soldier/Sailor Relief	\$12,015	\$3,166	\$8,849
107-Weed Control	\$109,000	\$92,694	\$16,306
108-Rural Co Sales/Use Tax	\$570,000	\$305,466	\$264,534
110-Snowmobile	\$14,000	\$0	\$14,000
111-Alcohol	\$204,186	\$142,921	\$61,265
115-EMSTCC	\$13,000	\$2,546	\$10,454
116-Equine	\$146	\$73	\$73
118-Crime Victim/Witness	\$36,512	\$36,512	\$0
119-Domestic Violence A/P/P	\$15,000	\$15,000	\$0
120-Reet Technology	\$37,800	\$21,246	\$16,554
121-Trial Court Improvements	\$30,500	\$11,294	\$19,206
122-Special Purpose Paths/Trails	\$38,854	\$36,165	\$2,689
123-Treasurer's O&M	\$1,500	\$0	\$1,500
124-Affordable Housing	\$124,500	\$20,000	\$104,500
125-Law & Justice	\$840,750	\$693,660	\$147,090
126-Auditor's O&M	\$441,175	\$38,174	\$403,001
127-Hotel/Motel	\$22,520	\$7,728	\$14,792
128-E-911	\$894,026	\$810,263	\$83,763
129-Sheriff Reserve Officers	\$48,272	\$10,888	\$37,384
130-Senior Citizen's Center	\$12,575	\$9,093	\$3,482
133-Homeland Security	\$37,123	\$19,984	\$17,139
135-Public Health	\$390,748	\$365,649	\$25,099
137-Col Co Park & Rec	\$212,516	\$206,646	\$5,870
138-Planner's Spec Assessment	\$425,180	\$442,248	(\$17,068)
139-Meth Cleanup	\$18,300	\$2,304	\$15,996
140-Boating Safety	\$33,000	\$681	\$32,319
401-Solid Waste Management	\$382,953	\$268,363	\$114,590
501-Equipment Rent & Revolving	\$2,060,995	\$1,279,756	\$781,239
502-Risk Pool	\$163,015	\$124,241	\$38,774
503-Server Maintenance	\$210,425	\$171,651	\$38,774
504-Unemployment	\$322,300	\$73,761	\$248,539

Budget amounts are authorized to transfer budgeted amounts between object classes within departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the county commissioners.

D. Cash and Investments

See Note 3. Deposits and Investments

E. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5000 and an estimated useful life in excess of 5 years. Capital assets and inventory are recorded as capital expenditures when purchased.

F. Compensated Absences

Vacation leave may be accumulated up to 30 days and is payable upon separation or retirement.

Sick leave may accumulate up to 120 days, of which 50% is payable upon retirement, death or separation for employees with five years of service. Employees hired on or after January 1, 2002, will be paid on a 3 to 1 basis upon retirement.

Payments are recognized as expenditures when paid.

G. Long-Term Debt

See Note 6. Debt Service Requirements

H. Other Financing Sources

The county's "Other Financing Sources or Uses" consist of operating transfers-in and operating transfers-out.

I. Risk Management

Columbia County is a participating member of the Washington Counties Risk Pool (WCRP). Chapter 48.62 RCW authorizes the governing body of one or more governmental entities to join together for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Inter-local Cooperation Act. The Pool was formed in August of 1988 when 15 counties in the state of Washington joined together by signing an Inter-local Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2015, 26 counties participate in the WCRP.

The Pool allows members to jointly establish a plan of self-insurance, and provides related services, such as risk management and claims administration. Members enjoy occurrence-based, jointly purchased and/or jointly self-insured liability coverage for bodily injury, personal injury, property damage, errors and omissions, and advertising injury caused by a covered occurrence during an eligible period and occurring anywhere in the world.

Total coverage limits are \$20 million per occurrence and each member selects its occurrence deductible amount for the ensuing coverage year from these options: \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000. For losses occurring in 2015, Columbia County selects a per-occurrence deductible of \$10,000.

Members make an annual contribution to fund the Pool. The Pool acquires reinsurance for further protection from larger losses, direct protection for the Pool and indirect for the member counties due to the contingent liabilities they would otherwise incur from risk-sharing those losses. The reinsurance agreements are written with self-insured retentions ("SIRs") equal to the greater of the deductible for the member with the claim or \$100,000. More recent years' reinsurance programs have included "corridor deductibles" with aggregated stop losses which have the effect of increasing the Pool's SIR. For 2014-15, this "corridor" increased the SIR to \$2 million, but with an aggregated stop loss of \$3.35 million. Other reinsurance agreements respond up to the applicable policy limits. Those reinsurance agreements contain aggregate limits for the maximum annual reimbursements to the Pool of \$40 million (lowest reinsured layer), \$20 million, (second layer), \$30 million (third layer) and \$50 million (final reinsured layer). Since the Pool is a cooperative program, there is a joint liability among the participating members.

New members may be asked to pay modest fees to cover the costs to analyze their loss data and risk profiles, and for their proportional shares of the entry year's assessments. New members contract under the Inter-local Agreement to remain in the Pool for at least five years. Following its initial 60-month term, any member may terminate its membership at the conclusion of any Pool fiscal year, provided the county timely files the required advance written notice. Otherwise, the Inter-local Agreement and membership automatically renews for another year. Even after termination, former members remain responsible for reassessments by the Pool for the members' proportional shares of any unresolved, unreported, and in-process claims for the periods that the former members were signatories to the Inter-local Agreement.

The Pool is fully funded by its member participants. Claims are filed directly with the Pool by members and adjusted by one of the six staff members responsible for evaluating each claim for coverage, establishing reserves, and investigating for any risk-shared liability. The Pool does not contract with any third party administrators for claims adjustment or loss prevention services.

During 2014-15, Columbia County was also one of twenty-six (26) counties which participated in the Washington Counties Property Program (WCPP). Property losses are covered under the WCPP to the participating counties' buildings and contents, vehicles, mobile/contractor equipment, EDP and communication equipment, etc. that have been scheduled. The WCPP includes 'All Other Perils ("AOP")' coverage limits of \$500 million per occurrence as well as Flood and Earthquake (catastrophe) coverages with separate occurrence limits, each being \$200 million. There are no AOP annual aggregate limits, but the flood and earthquake coverages include annual aggregate limits of \$200 million each. Each participating county is solely responsible for paying their selected deductible, ranging between \$5,000 and \$50,000. Higher deductibles apply to losses resulting from catastrophe-type losses.

Columbia County also participates in the jointly purchased cyber risk and security coverage from a highly-rated commercial insurer.

The Pool is governed by a board of directors which is comprised of one designated representative from each participating member. The Board of Directors generally meets three-times each year with the Annual Meeting of the Pool being held in summer. The Board approves the extent of risk-sharing, approves the Pool's self-insuring coverage documents, approves the selection of reinsurance and excess agreements, and approves the Pool's annual operating budget.

An 11-member executive committee is elected by and from the WCRP Board for staggered, 3-year terms. Authority has been delegated to the Committee by the Board of Directors to, a) approve all disbursements and reviews the Pool's financial health, b) approve case settlements exceeding the applicable member's deductible by at least \$50,000, c) review all claims with incurred loss estimates exceeding \$100,000, and d) evaluate the Pool's operations, program deliverables, and the Executive Director's performance. Committee members are expected to participate in the Board's standing committees (finance, personnel, risk management, and underwriting) which develop or review/revise proposals for and/or recommendations to the association's policies and its coverages for the Board to consider and act upon

During 2014-15, the WCRP's assets grew 3% to \$48.8 million while its liabilities increased slightly to \$29.8 million. The Pool's net position decreased slightly from \$19.4 million to \$18.9 million. The Pool more than satisfies the State Risk Manager's solvency requirements (WAC 200.100.03001). The Pool is a cooperative program with joint liability amongst its participating members.

Deficits of the Pool resulting from any fiscal year are financed by reassessments of the deficient year's membership in proportion with the initially levied and collected deposit assessments. The Pool's reassessments receivable balance as of December 31, 2015 was zero (\$0). As such, there were no known contingent liabilities at that time for disclosure by the member counties.

J. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the county commissioners, elected official or department head. When expenditures that meet restrictions are incurred, the county intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments consist of \$ 68,193.

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance-related legal or contractual provisions.

The Planner's Special Assessment Fund exceeded their approved budget by \$17,068.

NOTE 3 – DEPOSITS AND INVESTMENTS

It is the county's policy to invest all temporary cash surpluses. Of the earned interest on the investments (in bold print) 5% is deducted and receipted into Current Expense as an investment service fee.

All deposits and certificates of deposit are covered by the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the county or its agent in the government's name.

Investments are reported at original cost. Investments by type as of December 31, 2015 are as follows:

Type of Investment	County	Other Districts	Total
<u>County Residual</u>			
AmericanWest/HomeStreet (Sweep Acct)	\$250,000.00		\$250,000.00
Banner Bank (Sweep Acct)	\$120,352.32		\$120,352.32
Umpqua Bank	\$2,345,000.59		\$2,345,000.59
Time Value (Residual)	\$730,658.50		\$730,658.50
<u>Short-term Investments</u>			
Umpqua Bank	\$1,705,000.00	\$1,283,000.00	\$2,988,000.00
AmericanWest/Homestreet	\$1,048,571.80		\$1,048,571.80
Banner Bank		\$5,000,000.00	\$5,000,000.00
<u>Long-term Investments</u>			
Time Value (CCPT)		\$591,237.34	\$591,237.34
Totals	\$6,199,583.21	\$6,874,237.34	\$13,073,820.55

NOTE 4 - PROPERTY TAXES

The county treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property tax revenues are recognized when cash is received by the county. Delinquent taxes are considered fully collectible because a lien affixes to the property after taxes are levied.

The county's regular levy for 2015 was \$1.4967864 per \$1,000 on an assessed valuation of \$712,270,539 for a total regular levy of \$1,066,116.86.

The county is also authorized to levy \$2.25 per \$1,000 assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitations as the levy for general governmental services. The county's road levy for 2015 was \$1.8795483 per \$1,000 on an assessed valuation of \$556,608,675 for a total road levy of \$1,046,172.89. The County diverted \$75,000 of the total road levy into Current Expense as authorized by RCW 84.52.043(1)(d) of which \$25,000 was diverted to Solid Waste through Current Expense with \$50,000 remaining in Current Expense.

NOTE 5 - INTERFUND LOANS

The following table displays interfund loan activity during 2015:

Borrowing Fund	Lending Fund	Balance 1/1/2015	New Loans	Repayments	Balance 12/31/2015
Solid Waste	ER&R	\$44,000	\$22,000	\$0.00	\$66,000
E911	Law & Justice	\$0.00	\$125,000	\$0.00	\$125,000
E911	Unemployment	\$0.00	\$50,000	\$0.00	\$50,000
Homeland Security	Law & Justice	\$23,275	\$0.00	\$0.00	\$23,275

NOTE 6 – DEBT SERVICE REQUIREMENTS

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the county and summarized the county's debt transactions for the year ending December 31, 2015. The debt service requirements for general obligation bonds are as follows:

	Principle	Interest	Total
2016	\$111,146	\$59,645	\$170,792
2017	\$112,392	\$55,520	\$167,912
2018	\$118,688	\$51,150	\$169,838
2019	\$120,035	\$46,509	\$166,544
2020	\$126,437	\$41,607	\$168,044
2021-2025	\$515,000	\$139,450	\$654,450
2026-2028	\$365,000	\$25,313	\$390,313
Totals	\$1,468,698	\$419,194	\$1,887,892

NOTE 7 - PENSION PLANS

Substantially all county full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans PERS and LEOFF.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems
Communications Unit
PO Box 48380
Olympia, WA 98504-8380

Also, the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

At June 30, 2015, the county proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	ALLOCATION %	LIABILITY (ASSET)
PERS 1	0.026778%	\$1,400,738
PERS 2/3	0.032136%	\$1,148,238
LEOFF 1	0.001576%	\$(18,994)
LEOFF 2	0.012757%	\$(131,116)

The county also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

The county also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

NOTE 8 - DEFERRED COMPENSATION PLAN

The county offers its employees three deferred compensation plans created in accordance with Internal Revenue Code Section 457. These plans are with independent plan administrators. The plans are available to eligible employees and allow them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

Compensation deferred under the plans and all income attributable to the plans is solely the property of the county. The county's rights to this property are subject only to the claims of the county's general creditors until paid to the employee or other beneficiary and are not restricted to the benefit provisions under the plan. Participants' rights under the plan are equal to those of general creditors of the county in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the county's legal counsel that the county has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The county believes that it is highly unlikely that it will use the assets to satisfy the claims of general creditors in the future.

In June 1998, the State of Washington Deferred Compensation Program plan assets were placed into trust for the exclusive benefit of participants and their beneficiaries. Pursuant to Governmental Accounting Standards Board (GASB) Statement 32, since the county is no longer the owner of these assets, as of December 31, 1998, the plan assets and liabilities are no longer reported as an Agency Fund.

NOTE 9 - CONTINGENCIES AND LITIGATION

The county participates in a number of federal and state assisted programs. These grants are subject to audit by the grantor agencies for expenditures disallowed under the terms of the grants.

Columbia County
Schedule of Liabilities
For the Year Ended December 31, 2015

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.96	Public Works Bldg Construction	6/30/2028	1,375,000	-	75,000	1,300,000
263.96	Solid Waste ACC Building	12/31/2020	198,647	-	29,948	168,699
	Total General Obligation Debt/Liabilities:		1,573,647	-	104,948	1,468,699
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Countywide Compensated Absences		540,979	344,089	310,110	574,958
264.30	Pension Liabilities		-	2,548,976	-	2,548,976
	Total Revenue and Other (non G.O.) Debt/Liabilities:		540,979	2,893,065	310,110	3,123,934
	Total Liabilities:		2,114,626	2,893,065	415,058	4,592,633

COLUMBIA COUNTY, WASHINGTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ending December 31, 2015

Schedule 16

Federal Agency / Pass-Through Agency	Federal Program Name	CFDA Number	Other ID Number	Pass-Through Awards	Expenditures Direct Awards	Total	Passed Through to Subrecipients	Footnote Reference
<u>U.S. Dept. of Agriculture:</u>								
Pass-Through WA State Dept of Health	Special Supplemental Nutrition Program for Women, Infants and Children	10.557	C17106	\$ 48,660	\$	\$ 48,660		
	WIC Farmers' Market Nutrition Program	10.572	C17106	\$ 102	\$	\$ 102		
Pass-Through Wa State Treasurer	Schools and Roads - Grants to County	10.665		\$ 77,372	\$	\$ 77,372		
<u>U.S. Dept. of Justice:</u>								
Pass-Through WA State Dept. of Commerce	Violence Against Women Formula Grants	16.588	F14-31103-045	\$ 20,853	\$	\$ 20,853		
<u>U.S. Dept. of Transportation:</u>								
Pass-Through WA State Dept of Transportation	Highway Planning & Construction	20.205	LA-7283 STPR-D071	\$ 58,948	\$	\$ 58,948		
	Highway Planning & Construction	20.205	LA-7452	\$ 69	\$	\$ 69		
	Highway Planning & Construction	20.205	LA-7970	\$ 21,188	\$	\$ 21,188		
	Highway Planning & Construction	20.205	LA-7976	\$ 17,415	\$	\$ 17,415		
	Highway Planning & Construction	20.205	LA-8139	\$ 754	\$	\$ 754		
	Highway Planning & Construction	20.205	LA-8140	\$ 1,357	\$	\$ 1,357		
	Highway Planning & Construction	20.205	LA-8245	\$ 28,631	\$	\$ 28,631		
	Highway Planning & Construction	20.205	LA-8327	\$ 7,813	\$	\$ 7,813		
	Highway Planning & Construction	20.205	LA-8427	\$ 727,746	\$	\$ 727,746		
	Highway Planning & Construction	20.205	LA-8658	\$ 4,499	\$	\$ 4,499		
	Highway Planning & Construction	20.205	LA-8659	\$ 16,115	\$	\$ 16,115		
<u>U.S. Dept of Education:</u>								
Pass-Through WA State Dept of Early Learning	Special Education Grants for Infants and Families	84.181A	14-1261-01	\$ 12,165	\$	\$ 12,165		
<u>U.S. Dept of Health and Human Services</u>								
Pass-Through WA State Dept of Health	Public Health Emergency Preparedness	93.069	C17106	\$ 17,536	\$	\$ 17,536		
	Substance Abuse & Mental Health Services	93.243	1563-43679&42468	\$ 54,613	\$	\$ 54,613		
	Immunization Cooperative Agreement	93.268	C17106	\$ 11,884	\$	\$ 11,884		
	Medical Assistance Program	93.778	1166-35281/K777	\$ 13,830	\$	\$ 13,830		
	Maternal Health & Child Health Services	93.994	C17106	\$ 26,918	\$	\$ 26,918		
	Block Grant to State							
Pass-Through WA State Dept of Social and Health Services	Block Grant for Prevention & Treatment of Substance Abuse	93.959	1163-27297 & 1563-43679	\$ 42,439	\$	\$ 42,439		
	Child Support Enforcement	93.563	0463-42397	\$ 80,780	\$	\$ 80,780		
<u>U.S. Dept. of Homeland Security:</u>								
Pass-Through WA State Military Dept	Homeland Security Grant Program	97.042	E15-145	\$ 6,146	\$	\$ 6,146		
	Homeland Security Grant Program	97.067	SDRM-1313	\$ 6,120	\$	\$ 6,120		
	Homeland Security Grant Program	97.067	SDEM-1413	\$ 13,560	\$	\$ 13,560		
	TOTAL FEDERAL FINANCIAL ASSISTANCE			\$ 1,317,513	\$	\$ 1,317,513		

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The accompanying notes are an integral part of these statements.

COLUMBIA COUNTY, WASHINGTON
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ending December 31, 2015

NOTE 1 - BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as the county's financial statements. The county's basis of accounting is described in Note 1 of the notes to the Financial Statements.

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent only federal share of the program costs. Entire program costs, including the county's portion, are more than shown.

NOTE 3 - NONCASH AWARDS

The amount of \$5,331 reported on the schedule is the value of vaccine distributed by the county during the current year and priced as prescribed by WA State Dept of Health.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

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