



Office of the Washington State Auditor  
Pat McCarthy

# Financial Statements and Federal Single Audit Report

## Columbia County

For the period January 1, 2021 through December 31, 2021

*Published December 12, 2022*

Report No. 1031481



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**Office of the Washington State Auditor  
Pat McCarthy**

December 12, 2022

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,

Pat McCarthy, State Auditor  
Olympia, WA

***Americans with Disabilities***

*In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at [webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov).*

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## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

### **Columbia County** **January 1, 2021 through December 31, 2021**

#### **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 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 each of its major federal programs.

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 programs were selected as major programs 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 Cluster – Highway Planning and Construction
21.019	COVID-19 – Coronavirus Relief Fund

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.



Columbia  
County  
Washington

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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### Columbia County January 1, 2021 through December 31, 2021

This schedule presents the status of findings reported in prior audit periods.

<b>Audit Period:</b> January 1, 2020 through December 31, 2020	<b>Report Ref. No.:</b> 1029388	<b>Finding Ref. No.:</b> 2020-001
<b>Finding Caption:</b> The County lacked adequate internal controls for ensuring the Schedule of Expenditures of Federal Awards was accurate and complete		
<b>Background:</b> County management is responsible for designing, implementing and maintaining internal controls that provide reasonable assurance regarding the reliability of financial reporting. The County prepares its financial statements in accordance with the cash basis accounting method as prescribed by the State Auditor's Office <i>Budgeting, Accounting and Reporting System</i> (BARS) Manual. Our audit identified a material weakness in internal controls over financial reporting that resulted in errors in the County's financial statements. Government Auditing Standards requires that the auditor communicate a material weakness in internal controls as a finding.  The County prepared a SEFA to document the federal grant funding it spent during the year. The SEFA is required by the federal government and used to determine which federal programs require additional audit procedures. The County did not have an adequate process to ensure federal expenditure reports compiled by the County's departments were accurate and complete.		
<b>Status of Corrective Action: (check one)</b> <input checked="checked" type="checkbox"/> Fully Corrected <input type="checkbox"/> Partially Corrected <input type="checkbox"/> Not Corrected <input type="checkbox"/> Finding is considered no longer valid		
<b>Corrective Action Taken:</b> <i>Columbia County has adequate internal controls in place over reporting federal expenditures within the Schedule of Expenditures of Federal Awards. That internal control system was negatively impacted in 2020 by COVID-19 restrictions and limitations placed on the number of people who can congregate in meetings. The departments provide Contract Cover Sheets, A-19</i>		

*reports or other reimbursement requests submitted during the reporting period and the supporting documentation for expenses submitted. The County Auditor makes a comparison to revenues posted to the general ledger to ensure that there are no grants missing. In the past, the County Auditor would visit with those departments in person and review grant binders to verify amounts reported. In order to protect the health of public officials who were required to work during this time all in person meetings were cancelled. This was a state mandate from the WA State Governor. This issue escalated to the level of Finding because of the over reporting of federal expenditures for FEMA 97.036 (Emergency Declaration Flood) grant expenditures in the amount of \$1,379,810 is material to the total as a whole. Program requirements do not allow entities to report the federal portion until FEMA has approved each of the projects. FEMA is behind on approving projects so these expenditures will not be reported until they are. We appreciate the WA State Auditor's Office bringing this to our attention. And the entire contract versus just the face sheet will be requested by the Auditor's Office to determine if there are limitations to reporting to the public within the Schedule 16.*

## INDEPENDENT AUDITOR'S REPORT

### 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, 2021 through December 31, 2021**

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, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated December 5, 2022.

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 state law 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.

### **REPORT ON 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 above 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 or significant deficiencies may exist that were not identified.

## **REPORT ON 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 its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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, reading "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

December 5, 2022

## INDEPENDENT AUDITOR'S REPORT

### 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, 2021 through December 31, 2021**

Board of Commissioners  
Columbia County  
Dayton, Washington

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

#### **Opinion on Each Major Federal Program**

We have audited the compliance of Columbia County, with the types of compliance requirements identified as subject to audit 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, 2021. The County's major federal programs are identified in the auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

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, 2021.

#### **Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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)* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on

compliance for each major federal program. Our audit does not provide a legal determination on the County's compliance with the compliance requirements referred to above.

### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

Performing an audit in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance includes the following responsibilities:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed; and

- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## REPORT ON 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

### 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 "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

December 5, 2022

# INDEPENDENT AUDITOR'S REPORT

## Report on the Audit of the Financial Statements

### **Columbia County January 1, 2021 through December 31, 2021**

Board of Commissioners  
Columbia County  
Dayton, Washington

## **REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**

### **Unmodified and Adverse Opinions**

We have audited the financial statements of Columbia County, as of and for the year ended December 31, 2021, and the related notes to the financial statements, as listed in the table of contents.

### **Unmodified Opinion on the Regulatory Basis of Accounting (BARS Manual)**

As described in Note 1, the County has prepared these financial statements to meet the financial reporting requirements of state law and 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 accompanying financial statements referred to above present fairly, in all material respects, the cash and investments of Columbia County, and its changes in cash and investments, for the year ended December 31, 2021, on the basis of accounting described in Note 1.

### **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, 2021, or the changes in financial position or cash flows thereof for the year then ended, because of the significance of the matter discussed below.

## **Basis for Unmodified and Adverse Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit unmodified and adverse opinions.

## **Matter Giving Rise to 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. As described in Note 1 of the financial statements, the financial statements are prepared by the County in accordance with state law using accounting practices prescribed by the BARS Manual, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

## **Matters of Emphasis**

As discussed in Note 3 to the financial statements, the full extent of the COVID-19 pandemic's direct or indirect financial impact on the District is unknown. Management's plans in response to this matter are also described in Note 3. Our opinion is not modified with respect to this matter.

## **Responsibilities of Management 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 state law and the BARS Manual 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Performing an audit in accordance with GAAS and *Government Auditing Standards* includes the following responsibilities:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed;
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements;
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time; and
- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's financial statements. The 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 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 December 5, 2022 on our consideration of the County's internal control over financial reporting and on the tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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.

A handwritten signature in black ink, reading "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

December 5, 2022

## **FINANCIAL SECTION**

### **Columbia County January 1, 2021 through December 31, 2021**

#### **FINANCIAL STATEMENTS**

Fund Resources and Uses Arising from Cash Transactions – 2021  
Fiduciary Fund Resources and Uses Arising from Cash Transactions – 2021  
Notes to Financial Statements – 2021

#### **SUPPLEMENTARY AND OTHER INFORMATION**

Schedule of Liabilities – 2021  
Schedule of Expenditures of Federal Awards – 2021  
Notes to the Schedule of Expenditures of Federal Awards – 2021

**Columbia County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

		<b>Total for All Funds (Memo Only)</b>	<b>001 Current Expense</b>	<b>101 County Road</b>	<b>102 Mental Health</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	8,875,319	3,510,693	628,678	46,788
388 / 588	Net Adjustments	(150,618)	947	5,373	-
<b>Revenues</b>					
310	Taxes	5,030,914	2,497,796	1,958,508	128,384
320	Licenses and Permits	131,527	104,228	8,241	-
330	Intergovernmental Revenues	6,924,458	1,646,542	2,332,888	63
340	Charges for Goods and Services	2,306,717	750,401	289,790	-
350	Fines and Penalties	93,288	92,507	-	-
360	Miscellaneous Revenues	1,221,725	86,140	3,483	-
Total Revenues:		15,708,629	5,177,614	4,592,910	128,447
<b>Expenditures</b>					
510	General Government	3,618,090	2,671,655	21,792	-
520	Public Safety	2,291,477	1,597,924	-	-
530	Utilities	260,071	-	-	-
540	Transportation	4,156,782	-	3,220,441	-
550	Natural/Economic Environment	452,673	311,316	-	-
560	Social Services	993,242	-	-	138,188
570	Culture and Recreation	367,039	87,474	-	-
Total Expenditures:		12,139,374	4,668,369	3,242,233	138,188
Excess (Deficiency) Revenues over Expenditures:		3,569,255	509,245	1,350,677	(9,741)
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	312,196	-	312,196	-
397	Transfers-In	1,663,168	1,281,636	-	70,423
385	Special or Extraordinary Items	26,608	23,089	2,828	-
381, 382, 389, 395, 398	Other Resources	236,688	4,980	1,123	-
Total Other Increases in Fund Resources:		2,238,660	1,309,705	316,147	70,423
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	1,357,069	84,865	721,828	-
591-593, 599	Debt Service	119,048	-	-	-
597	Transfers-Out	1,663,168	888,000	129,426	-
585	Special or Extraordinary Items	56,490	56,490	-	-
581, 582, 589	Other Uses	241,764	60,714	923	-
Total Other Decreases in Fund Resources:		3,437,539	1,090,069	852,177	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>2,370,376</b>	<b>728,881</b>	<b>814,647</b>	<b>60,682</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	682,773	10,200	-	-
50851	Assigned	7,632,596	1,450,613	1,448,698	107,470
50891	Unassigned	2,779,708	2,779,708	-	-
<b>Total Ending Cash and Investments</b>		<b>11,095,077</b>	<b>4,240,521</b>	<b>1,448,698</b>	<b>107,470</b>

The accompanying notes are an integral part of this statement.

**Columbia County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

		<b>103 Growth Management</b>	<b>104 Columbia County Capital Improvement</b>	<b>105 County Fair</b>	<b>106 Soldiers/Sailors Relief</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	10,681	104,110	76,270	44,199
388 / 588	Net Adjustments	-	-	90	-
<b>Revenues</b>					
310	Taxes	-	82,736	-	12,576
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	28,600	16,733	28
340	Charges for Goods and Services	-	-	15,453	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	40,000	18,235	10
Total Revenues:		-	151,336	50,421	12,614
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	11,038
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	54,429	-
Total Expenditures:		-	-	54,429	11,038
Excess (Deficiency) Revenues over Expenditures:		-	151,336	(4,008)	1,576
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	23,397	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	23,397	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	132,100	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	132,100	-	-
<b>Increase (Decrease) in Cash and Investments:</b>		-	<b>42,633</b>	<b>(4,008)</b>	<b>1,576</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	-	-	-	-
50851	Assigned	10,681	146,743	72,352	45,775
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>10,681</b>	<b>146,743</b>	<b>72,352</b>	<b>45,775</b>

The accompanying notes are an integral part of this statement.

**Columbia County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

		<b>107 Weed Control</b>	<b>108 Rural County Sales/Use Tax</b>	<b>109 American Rescue Plan Act</b>	<b>110 Snowmobile</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	80,852	65,964	-	14,751
388 / 588	Net Adjustments	23	-	-	-
<b>Revenues</b>					
310	Taxes	59,746	90,482	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	387,020	-
340	Charges for Goods and Services	80,033	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	10
Total Revenues:		139,779	90,482	387,020	10
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	127,819	-	-	-
560	Social Services	-	-	4,500	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		127,819	-	4,500	-
Excess (Deficiency) Revenues over Expenditures:		11,960	90,482	382,520	10
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	346	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	443	86,535	-	-
Total Other Decreases in Fund Resources:		443	86,881	-	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>11,517</b>	<b>3,601</b>	<b>382,520</b>	<b>10</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	-	-	-	-
50851	Assigned	92,392	69,565	382,520	14,761
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>92,392</b>	<b>69,565</b>	<b>382,520</b>	<b>14,761</b>

The accompanying notes are an integral part of this statement.

**Columbia County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

		<b>111 Substance Abuse</b>	<b>112 Sales &amp; Use Reserve Fund</b>	<b>115 EMS/TCC</b>	<b>118 Crime Victims/Witness Assistance</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	519	845,585	63	53,415
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	959	-	-	36,586
340	Charges for Goods and Services	-	-	-	10,814
350	Fines and Penalties	-	-	-	68
360	Miscellaneous Revenues	-	1,190	-	-
Total Revenues:		959	1,190	-	47,468
<b>Expenditures</b>					
510	General Government	-	-	-	60,114
520	Public Safety	-	-	63	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	1,195	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		1,195	-	63	60,114
Excess (Deficiency) Revenues over Expenditures:		(236)	1,190	(63)	(12,646)
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	272,345	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	272,345	-	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(236)</b>	<b>(271,155)</b>	<b>(63)</b>	<b>(12,646)</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	-	574,430	-	40,769
50851	Assigned	283	-	-	-
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>283</b>	<b>574,430</b>	<b>-</b>	<b>40,769</b>

The accompanying notes are an integral part of this statement.

**Columbia County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

		<b>119 Domestic Violence A/P/P</b>	<b>120 Reet Technology</b>	<b>121 Trial Court Improvement</b>	<b>122 Special Purpose Paths &amp; Trails</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	3,122	23,918	22,346	22,854
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	13,767	10,639	164,148	-
340	Charges for Goods and Services	358	1,450	-	-
350	Fines and Penalties	275	-	-	-
360	Miscellaneous Revenues	-	-	-	-
Total Revenues:		14,400	12,089	164,148	-
<b>Expenditures</b>					
510	General Government	-	-	4,099	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	1,847
550	Natural/Economic Environment	-	-	-	-
560	Social Services	15,626	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		15,626	-	4,099	1,847
Excess (Deficiency) Revenues over Expenditures:		(1,226)	12,089	160,049	(1,847)
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	14,000
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	14,000
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	176,804	340
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	176,804	340
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(1,226)</b>	<b>12,089</b>	<b>(16,755)</b>	<b>11,813</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	1,896	-	-	-
50851	Assigned	-	36,007	5,591	34,667
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>1,896</b>	<b>36,007</b>	<b>5,591</b>	<b>34,667</b>

The accompanying notes are an integral part of this statement.



**Columbia County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

		<b>123 Treasurer's O &amp; M</b>	<b>124 Affordable Housing/Homel essness</b>	<b>125 Law and Justice</b>	<b>126 Auditor's O &amp; M</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	757	175,022	765,364	469,761
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	10,719	42,420	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	533,740	65,773
340	Charges for Goods and Services	4,442	52,626	-	4,220
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	80	514	660
Total Revenues:		4,442	63,425	576,674	70,653
<b>Expenditures</b>					
510	General Government	923	-	144,000	88,013
520	Public Safety	-	-	26,000	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	20,000	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		923	20,000	170,000	88,013
Excess (Deficiency) Revenues over Expenditures:		3,519	43,425	406,674	(17,360)
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	86,535
Total Other Increases in Fund Resources:		-	-	-	86,535
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	350,000	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	350,000	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>3,519</b>	<b>43,425</b>	<b>56,674</b>	<b>69,175</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	-	-	-	-
50851	Assigned	4,276	218,447	822,038	538,936
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>4,276</b>	<b>218,447</b>	<b>822,038</b>	<b>538,936</b>

The accompanying notes are an integral part of this statement.

**Columbia County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

		<b>127 Hotel/Motel Tax</b>	<b>128 Enhanced 911</b>	<b>129 Sheriff Reserve Officers</b>	<b>130 Senior Citizen's Center</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	49,114	204,374	88,691	9,799
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	8,849	138,698	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	553,984	-	-
340	Charges for Goods and Services	-	4,510	16,000	-
350	Fines and Penalties	-	-	30	-
360	Miscellaneous Revenues	15	191	-	7,900
Total Revenues:		8,864	697,383	16,030	7,900
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	649,676	2,064	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	2,500	-	-	-
560	Social Services	-	-	-	7,732
570	Culture and Recreation	-	-	-	-
Total Expenditures:		2,500	649,676	2,064	7,732
Excess (Deficiency) Revenues over Expenditures:		6,364	47,707	13,966	168
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	20,286	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	20,286	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	1,827	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	1,827	-	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>6,364</b>	<b>66,166</b>	<b>13,966</b>	<b>168</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	55,478	-	-	-
50851	Assigned	-	270,540	102,657	9,967
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>55,478</b>	<b>270,540</b>	<b>102,657</b>	<b>9,967</b>

The accompanying notes are an integral part of this statement.

**Columbia County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

		<b>131 Auditor's Auto Licensing</b>	<b>133 Homeland Security</b>	<b>135 Columbia County Public Health</b>	<b>137 Columbia County Park &amp; Recreation</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	62,098	749	500,771	29,045
388 / 588	Net Adjustments	-	-	(161,540)	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	19,058	-
330	Intergovernmental Revenues	146,125	22,461	930,898	-
340	Charges for Goods and Services	45,121	-	64,348	79,443
350	Fines and Penalties	-	-	-	100
360	Miscellaneous Revenues	-	-	3,600	59,338
Total Revenues:		191,246	22,461	1,017,904	138,881
<b>Expenditures</b>					
510	General Government	132,298	-	-	-
520	Public Safety	-	15,429	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	806,001	-
570	Culture and Recreation	-	-	-	225,136
Total Expenditures:		132,298	15,429	806,001	225,136
Excess (Deficiency) Revenues over Expenditures:		58,948	7,032	211,903	(86,255)
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	45,000	93,000
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	28,748
Total Other Increases in Fund Resources:		-	-	45,000	121,748
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	5,117	33,665	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	23,397
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	28,975
Total Other Decreases in Fund Resources:		-	5,117	33,665	52,372
<b>Increase (Decrease) in Cash and Investments:</b>		<b>58,948</b>	<b>1,915</b>	<b>223,238</b>	<b>(16,879)</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	-	-	-	-
50851	Assigned	121,046	2,664	562,469	12,166
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>121,046</b>	<b>2,664</b>	<b>562,469</b>	<b>12,166</b>

The accompanying notes are an integral part of this statement.

**Columbia County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

		<b>139 Meth Clean Up</b>	<b>140 Boating Safety</b>	<b>201 Debt Service Fund</b>	<b>401 Solid Waste</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	17,828	34,334	-	62,646
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	33,504
340	Charges for Goods and Services	-	-	-	199,000
350	Fines and Penalties	263	-	-	45
360	Miscellaneous Revenues	-	-	-	-
Total Revenues:		263	-	-	232,549
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	321	-	-
530	Utilities	-	-	-	260,071
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	321	-	260,071
Excess (Deficiency) Revenues over Expenditures:		263	(321)	-	(27,522)
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	115,426	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	64,327
Total Other Increases in Fund Resources:		-	-	115,426	64,327
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	115,426	3,276
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	63,564
Total Other Decreases in Fund Resources:		-	-	115,426	66,840
<b>Increase (Decrease) in Cash and Investments:</b>		<b>263</b>	<b>(321)</b>	<b>-</b>	<b>(30,035)</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	-	-	-	-
50851	Assigned	18,091	34,013	-	32,611
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>18,091</b>	<b>34,013</b>	<b>-</b>	<b>32,611</b>

The accompanying notes are an integral part of this statement.

**Columbia County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

		<b>501 Equipment Rental &amp; Revolving</b>	<b>502 Risk Pool</b>	<b>503 IT/Server Maintenance</b>	<b>504 Unemployment Compensation</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	507,370	31,866	48,229	262,693
388 / 588	Net Adjustments	-	4,294	195	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	140,399	331,656	216,653	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	1,000,199	10	-	150
Total Revenues:		1,140,598	331,666	216,653	150
<b>Expenditures</b>					
510	General Government	-	312,187	173,595	9,414
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	934,494	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		934,494	312,187	173,595	9,414
Excess (Deficiency) Revenues over Expenditures:		206,104	19,479	43,058	(9,264)
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	691	-	-	-
381, 382, 389, 395, 398	Other Resources	50,975	-	-	-
Total Other Increases in Fund Resources:		51,666	-	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	172,152	-	28,371	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	610	-	-	-
Total Other Decreases in Fund Resources:		172,762	-	28,371	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>85,008</b>	<b>19,479</b>	<b>14,687</b>	<b>(9,264)</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	-	-	-	-
50851	Assigned	592,378	55,639	63,111	253,429
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>592,378</b>	<b>55,639</b>	<b>63,111</b>	<b>253,429</b>

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, 2021**

		<b>Total for All Funds (Memo Only)</b>	<b>Private-Purpose Trust</b>	<b>Custodial</b>
308	Beginning Cash and Investments	19,305,408	257,200	19,048,208
388 & 588	Net Adjustments	-	-	-
310-390	Additions	45,883,278	32,954	45,850,324
510-590	Deductions	49,104,082	25,800	49,078,282
	Net Increase (Decrease) in Cash and Investments:	(3,220,804)	7,154	(3,227,958)
508	Ending Cash and Investments	16,084,604	264,354	15,820,250

*The accompanying notes are an integral part of this statement.*

COLUMBIA COUNTY, WASHINGTON  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ending December 31, 2021

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 classifications that are similar to the ending balance classification 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; except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. 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 a custodian 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.

##### Custodial Funds

These funds are used to account for assets that the county holds on behalf of others in a custodial capacity.

#### B. Basis of Accounting and Measurement Focus

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. Cash and Investments

See Note 6. Deposits and Investments

#### D. 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.



E. 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 or death.

Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 8.

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the county commissioners and a resolution. When expenditures that meet restrictions are incurred, the county intends to use the most restricted resources first.

Restrictions and commitments of Ending Cash and Investments consist of \$682,773.

NOTE 2 – BUDGET COMPLIANCE

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.

Budgeted amounts are authorized to be transferred 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.

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

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
001-Current Expense	6,522,679.00	5,758,438.00	764,241.00
101-County Road	11,296,631.00	4,094,421.00	7,202,210.00
102-Mental Health	211,711.00	138,188.00	73,523.00
103-Growth Management	10,681.00	-	10,681.00
104-Co Capital Improvement	417,307.00	132,099.00	285,208.00
105-Fair	79,800.00	54,429.00	25,371.00
106-Soldier/Sailor Relief	11,600.00	11,038.00	562.00
107-Weed Control	163,500.00	128,262.00	35,238.00
108-Rural Co Sales/Use Tax	120,899.00	86,882.00	34,017.00
109-American Rescue Plan Act	387,020.00	4,500.00	382,520.00
110-Snowmobile	10,000.00	-	10,000.00
111-Alcohol	1,269.00	1,195.00	74.00
112-Sales & Use Tax Reserve	847,385.00	272,345.00	575,040.00
115-EMSTCC	63.00	63.00	0.00
118-Crime Victim/Witness	59,960.00	60,114.00	(154.00)
119-Domestic Violence A/P/P	15,040.00	15,626.00	(586.00)
120-Reet Technology	15,470.00	-	15,470.00
121-Trial Court Improvements	211,144.00	180,903.00	30,241.00
122-Special Purpose Paths/Trails	30,500.00	2,186.00	28,314.00
123-Treasurer's O&M	9,130.00	923.00	8,207.00
124-Affordable Housing	60,000.00	20,000.00	40,000.00
125-Law & Justice	749,000.00	520,000.00	229,000.00
126-Auditor's O&M	278,503.00	88,013.00	190,490.00
127-Hotel/Motel	20,000.00	2,500.00	17,500.00
128-E-911	810,408.00	651,504.00	158,904.00
129-Sheriff Reserve Officers	77,500.00	2,064.00	75,436.00
130-Senior Citizen's Center	11,260.00	7,732.00	3,528.00
131-Auditor Vehicle Licensing	237,098.00	132,298.00	104,800.00
133-Homeland Security	18,749.00	20,546.00	(1,797.00)
135-Public Health	860,347.00	1,001,206.00	(140,859.00)
137-Col Co Park & Rec	295,907.00	277,509.00	18,398.00
139-Meth Cleanup	13,500.00	-	13,500.00
140-Boating Safety	20,000.00	321.00	19,679.00
401-Solid Waste Management	339,500.00	326,911.00	12,589.00
501-Equipment Rent & Revolving	1,083,131.00	1,107,256.00	(24,125.00)
502-Risk Pool	270,000.00	312,186.00	(42,186.00)
503-Server Maintenance	207,189.00	201,967.00	5,222.00
504-Unemployment	62,698.00	9,413.00	53,285.00

Six county funds exceeded Board of County Commissioner authorized budget appropriations at the fund level; they are identified in the above table with negative variances.

Fund 118 Crime Victim Witness, Fund 119 Domestic Violence (DVAPP), and Fund 502 Risk Pool are all managed by a department who lost their main financial employee in October 2021. The department inadvertently focused on available cash versus budget authority and overspent budget appropriations. The department and these funds had available cash for these expenditures.

The department responsible for Fund 133 Homeland Security inadvertently looked at available fund balance at year end and made a capital purchase in December that over expended budget appropriations.

From 2018 through parts of 2021, contract payments belonging to a Non Profit were deposited into Columbia County bank accounts in fund 135 Public Health and bills were paid from these resources also from the County bank accounts. The County did not have the authority to hold or administer these funds in any capacity since the funds do not come from a local government and were not for a local government. The fiduciary funds are only for local governments who are required to utilize the County as their treasurer; the non-profit does not and did not meet that criteria. The first request for return of funds came in November 2021 in the amount of \$163,457.91 subsequent to year-end budget amendments. As a result, budget appropriations were exceeded for the Public Health fund.

#### NOTE 3 – COVID-19 PANDEMIC

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of the deadly new virus known as COVID-19. Precautionary measures to slow the spread of the virus continued throughout 2021. These measures included limitations on business operations, public events, gatherings, travel, and in-person interactions.

Columbia County received and expended in excess of \$400,000 in state and federal funding to offset the costs associated with implementing procedures, adding equipment, and supplies to allow the county to continue in business and still safeguard the public and employees.

The length of time these measures will continue to be in place, and the full extent of the financial impact on the county is unknown at this time.

#### NOTE 4 – EMERGENCY DECLARATION FLOOD

In February 2020, the Governor of the state of Washington declared a state of emergency for 25 counties in response to major storms, flooding and landslides. In the months following the declaration, emergency response activities were undertaken by the county to repair bridges, roads and to protect and repair public and private property from severe damage.

Columbia County received FEMA Public Assistance funding for response and recovery actions in an indeterminate amount to be approved by individual project worksheets submitted to the government by the county. In 2020, the county expended and has submitted project approvals to reimburse \$1,379,810 for flood damage response and recovery efforts. The Federal government has begun to approve those projects and it is expected that the County will start seeing federal reimbursements in early 2022. Federal FEMA funding is available to the county until the contractual end date of April 2024.

The length of time these measures will continue to be in place, and the full extent of the financial impact on the county is unknown at this time.

#### NOTE 5 – FINANCIAL CONDITION

Both of the above declared emergencies have a financial impact on the county affecting private individuals, local businesses and government. Columbia County was awarded two FEMA grants and several CARES grants to mitigate these impacts. The FEMA flood award will cover 75% of approved project expenditures and FEMA COVID-19 will and has covered 100% of the allowable costs incurred and submitted but the County will be required to pay any remaining 25% at this time for flood activities. FEMA has begun approving Columbia County flood projects and reimbursements are expected to be received in early 2022.

The two largest local revenue sources that the County has to meet the match requirements and sustain governmental operations are property tax and sales/use tax resources. Sales and Use tax revenue will likely see the greatest reduction as local businesses were closed or substantially limited in their revenue producing capabilities. Columbia County was granted "phase 2" status in May 2020 and is currently operating in phase 3 of the Safe Start Washington guidelines. Local business were allowed to re-open and begin generating revenue again. Property tax revenue collection remained consistent with the prior year.

Columbia County is currently reviewing budgets and amending accordingly to proactively react to the expected revenue shortfalls. The County also received a revenue replacement grant from the American Recovery Act in excess of \$700,000 which is expected to help with 2022. Management is prioritizing projects and submitting for approvals to successfully mitigate the strain on local resources.

#### NOTE 6 – DEPOSITS AND INVESTMENTS

Investments are reported at original cost. Investments by type as of December 31, 2021 are as follows:

Type of Investment	County	Other Districts	Total
<u>Short-term Investments</u>			
LGIP	\$1,540,071.36	\$2,099,386.57	\$3,639,457.93
WA Federal Bank	\$80.55		\$80.55
Home Street Bank	\$2,189,199.34	\$5,041,759.40	\$7,230,958.74
Bank of Eastern Oregon	\$342,856.94		\$342,856.94
<u>Long-term Investments</u>			
Time Value	\$199,868.75		\$199,868.75
Totals	<u>\$4,272,076.94</u>	<u>\$7,141,145.97</u>	<u>\$11,413,222.91</u>

It is the county's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds less a 5% investment service fee which is receipted into Current Expense.

#### Investments in the State Local Government Investment Pool (LGIP)

The county is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer. PO Box 40200, Olympia, Washington 98504-0200, online at [www.tre.wa.gov](http://www.tre.wa.gov).

#### Investments in County Investment Pool

The county is a voluntary participant in the county investment pool, an investment pool operated by the County Treasurer. The pool is not rated or registered with the SEC. Rather, oversight is provided by the County Finance Committee in accordance with RCW 36.48.070. The county reports its investment in the pool at

amortized cost, which is the same value as the value of the pool per share. The county investment pools do not impose liquidity fees or redemption gates on participant withdrawals.

All investment activity is directed by the participants; there are no involuntary participants. The investments are managed by the County Treasurer who reports investment activity to the County Finance Committee on a quarterly basis. Additionally, the County Treasurer investment activity is subject to annual investment policy review, compliance oversight, quarterly financial review, and annual financial reporting. The County has not provided nor obtained any legally binding guarantees during the year ended December 31, 2021, to support the value of share in the Pool. Investments are reconciled monthly; the interest on these investments is prorated to the various funds less a 5% investment service fee which is receipted into Current Expense. Investment share value is also reported within the various participant funds. Formal oversight is provided by the County Finance Committee. The Committee is responsible for adopting investment objectives and policies, for hiring investment advisors, and for monitoring policy implementation and investment performance. The Committee's primary role is to oversee the allocation of the investment's portfolio among the asset classes, investment vehicles, and investment managers.

#### Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the county would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. All deposits and certificates of deposit are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

All investments are insured, registered or held by the county or its agent in the government's name.

#### NOTE 7 - INTERFUND LOANS

The following table displays interfund loan activity during 2021:

Borrowing Fund	Lending Fund	Balance 01/01/2021	New Loans	Repayments	Balance 12/31/2021
Solid Waste	Current Expense Reserve		\$60,000	\$4,980	\$55,020
Totals			\$60,000	\$4,980	\$55,020

#### NOTE 8 – LONG TERM DEBT

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the county and summarizes the county's debt transactions for the year ending December 31, 2021. The debt service requirements for general obligation and revenue obligations are as follows:

	Principle	Interest	Total
2022	\$586,367.93	\$31,742.39	\$618,110.32
2023	\$402,340.70	\$27,383.01	\$429,723.71
2024	\$89,766.02	\$22,892.33	\$112,658.35
2025	\$94,791.83	\$18,278.38	\$113,070.21
2026	\$99,581.42	\$13,419.05	\$113,000.47
2027-2028	\$218,590.25	\$11,175.00	\$229,765.25
Totals	\$1,491,438.15	\$124,890.16	\$1,616,328.31

The County Road department procured two County Road Administration Board ELP 2-year loans.

The first loan 2007-01 was for \$500,000, monthly simple interest is based on LGIP net rates. The loan was received by the county in April of 2020 and payoff is due in April of 2022. Interest due at life of loan is estimated at 0.15% to be paid in April of 2022.

The second loan 2007-02 was for \$312,196, monthly simple interest is based on LGIP net rates. The loan was received by the county in January 2021 and payoff is due in January of 2023. Interest due at life of loan is estimated at 0.15% to be paid in January of 2023.

The county road department can choose to make payments earlier than maturity on both the above loans which would change the amounts due each year based on variable interest rates and principal reductions.

#### NOTE 9 – 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](http://www.drs.wa.gov).

The county also participates in the Volunteer Fire Fighter's and Reserve Officers' Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at [www.ofm.wa.gov](http://www.ofm.wa.gov).

	EMPLOYER CONTRIBUTIONS	ALLOCATION %	LIABILITY (ASSET)
VFFRPF	\$30	0.02%	\$3,394

At June 30, 2021, the County's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	EMPLOYER CONTRIBUTIONS	ALLOCATION %	LIABILITY (ASSET)
PERS 1	\$192,214	0.025804%	\$315,127
PERS 2/3	\$314,302	0.033180%	<span style="color: red;">\$(3,305,262)</span>
LEOFF 1		0.007047%	<span style="color: red;">\$(241,399)</span>
LEOFF 2	\$24,987	0.012534%	<span style="color: red;">\$(728,027)</span>

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.

#### DEFERRED COMPENSATION PLAN

The county offers its employees four 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.

#### NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the County as required by RCW 41.26. The plan pays for 100% of eligible retirees' healthcare costs on a pay-as-you-go basis. As of December 31, 2021, the plan had one (1) retiree member. For the year ended December 31, 2021, the county paid \$1,923.27 in benefits.

The calculated liability reported in the Schedule 09 was determined using the Office of the Washington State Actuary tool. The estimated future liability was calculated to be \$399,050 as of December 31, 2021.

#### NOTE 11 - 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 2021 was \$1.6389810337 per \$1,000 on an assessed valuation of \$1,061,768,066 for a total regular levy of \$1,740,218.82.

The county is also authorized to levy \$2.2108149383 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 road levy for 2021 was \$2.1079944665 per \$1,000 on an assessed valuation of \$875,312,070 for a total road levy of \$1,845,153.07. The County also diverted at a levy rate of 0.1028204718 on the assessed valuation of \$875,312,070 totaling \$89,999.91 of the total road levy into Current Expense as authorized by RCW 84.52.043(1)(d)..

## NOTE 12 - RISK MANAGEMENT

Columbia County is a member of Washington Rural Counties Insurance Program (WRCIP). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a program or organization 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 Interlocal Cooperation Act. The program was formed on September 1, 1998, when three counties in the state of Washington joined together by signing an Interlocal Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of November 30, 2021, membership includes 10 members in the program.

The program provides the following forms of joint self-insurance and reinsurance coverage for its members: Property, including Automobile Comprehensive and Collision, Equipment Breakdown, Crime Protection, and Liability: including General, Automobile, Wrongful Acts, and Cyber, which are included to fit the member's various needs.

The program acquires reinsurance through their administrator, Clear Risk Solutions. Liability coverage is purchased to an aggregate limit of \$45,000,000 with a self-insured retention (SIR) of \$250,000. Members are responsible for a \$1,000 to \$10,000 deductible for each claim, while the program is responsible for the \$250,000 SIR. Since the program is a cooperative program, there is joint liability among the participating members toward the sharing of the \$250,000 SIR, in addition to the deductible. The program also purchases a Stop Loss Policy as another layer of protection to its membership, with an attachment point of \$1,779,592 which is fully funded in its annual budget.

Property insurance is subject to a per occurrence SIR of \$250,000. Members are responsible for a \$1,000 to \$10,000 per occurrence deductible. The program bears the \$250,000 SIR, in addition to the deductible.

Equipment Breakdown insurance is subject to a per occurrence deductible of \$2,500 (\$5,000 for sewer plants). Members are responsible for the full deductible amount of each claim. There is no program SIR on this coverage.

Cyber liability insurance is subject to a per-occurrence SIR of \$50,000. Members are responsible for a \$10,000 deductible for each claim, while the program is responsible for the remaining \$40,000 SIR.

Members contract to remain in the program for a minimum of one year and must give notice prior to December 31 before terminating participation the following December 1. The Interlocal Agreement is renewed automatically each year. Even after termination, a member remains responsible for contributions to the program for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

The program is funded by its member participants and has no employees. Claims are filed by members/brokers with Clear Risk Solutions, who has been contracted to perform program administration, underwriting, claims adjustment, and loss prevention for the program. Fees paid to the third-party administrator under this arrangement for the policy year ending December 1, 2021, were \$1,209,829.64.

The program is governed by a ten-member board of directors elected by each member's designated voting representative. It is felt the individual counties are best able to select their own representatives to manage their insurance association.

Columbia County is self-insured for unemployment compensation. See Schedule 21.



#### NOTE 13 - 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.

The Washington State Supreme Court held that Washington State's drug possession statute was unconstitutional in *State v. Blake*. Because of this decision, individuals that had previously been charged and prosecuted for these offenses now have the right to recover legal financial obligations that have been paid or are outstanding. Columbia County has determined that the claims will be paid when submitted by individuals.

**Columbia County  
Schedule of Liabilities  
For the Year Ended December 31, 2021**

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>General Obligation Debt/Liabilities</b>						
263.96	Public Works Bldg Construction	6/1/2028	756,800	-	79,575	677,225
<b>Total General Obligation Debt/Liabilities:</b>			<b>756,800</b>	<b>-</b>	<b>79,575</b>	<b>677,225</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
263.84	WA State County Road Administrative Board 2007-01	4/1/2022	500,000	-	-	500,000
263.84	WA State County Road Administrative Board 2007-02	1/1/2023	-	312,196	-	312,196
259.12	Compensated Absences		688,644	-	130,392	558,252
264.30	Pension Liabilities		1,258,057	-	942,930	315,127
264.40	OPEB Liabilities		522,850	-	123,800	399,050
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>2,969,551</b>	<b>312,196</b>	<b>1,197,122</b>	<b>2,084,625</b>
<b>Total Liabilities:</b>			<b>3,726,351</b>	<b>312,196</b>	<b>1,276,697</b>	<b>2,761,850</b>

**Columbia County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2021**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via WA State Dept of Health)	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	207WAWA1W5 003	3,547	-	3,547	-	1, 4
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via WA State Dept of Health)	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	217WAWA7W1 003	18,649	-	18,649	-	1, 4
<b>Total CFDA 10.557:</b>				<b>22,196</b>	<b>-</b>	<b>22,196</b>	<b>-</b>	
<b>SNAP Cluster</b>								
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via WA State Dept of Health)	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	207WAWA5Q39 03	7,658	-	7,658	-	1, 4
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via People for People)	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CCPH-1913- 65540	7,008	-	7,008	-	1, 4
<b>Total SNAP Cluster:</b>				<b>14,666</b>	<b>-</b>	<b>14,666</b>	<b>-</b>	
<b>Forest Service Schools and Roads Cluster</b>								
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF (via WA State Treasurer)	Schools and Roads - Grants to States	10.665	NA	61,933	-	61,933	-	1, 4
<b>Total Forest Service Schools and Roads Cluster:</b>				<b>61,933</b>	<b>-</b>	<b>61,933</b>	<b>-</b>	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via WA State Dept of Commerce)	Crime Victim Assistance	16.575	21-31101-506	14,697	-	14,697	-	1, 4

*The accompanying notes are an integral part of this schedule.*

**Columbia County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2021**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via WA State Dept of Commerce)	Crime Victim Assistance	16.575	22-31101-506	3,982	-	3,982	-	1, 4
			<b>Total CFDA 16.575:</b>	<b>18,679</b>	-	<b>18,679</b>	-	
OFFICE ON VIOLENCE AGAINST WOMEN (OVW), JUSTICE, DEPARTMENT OF (via WA State Dept of Commerce)	Violence Against Women Formula Grants	16.588	F19-31103-027	15,040	-	15,040	-	1, 4
<b>Highway Planning and Construction Cluster</b>								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	LA-7970	132,208	-	132,208	-	1, 4
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	LA-7976	10,512	-	10,512	-	1, 4
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	LA-9552	19,897	-	19,897	-	1, 4
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	LA-9555	230,552	-	230,552	-	1, 4

*The accompanying notes are an integral part of this schedule.*

**Columbia County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2021**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	LA-10093	536	-	536	-	1, 4
<b>Total Highway Planning and Construction Cluster:</b>				<b>393,705</b>	<b>-</b>	<b>393,705</b>	<b>-</b>	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via WA State Dept of Health)	COVID 19 - Coronavirus Relief Fund	21.019	CLH18241	23,095	-	23,095	-	1, 4
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via WA State Administrative Office of the Courts)	COVID 19 - Coronavirus Relief Fund	21.019	N/A	27,596	-	27,596	-	1, 4
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via WA State Administrative Office of the Courts)	COVID 19 - Coronavirus Relief Fund	21.019	N/A	150,486	-	150,486	-	1, 4
<b>Total CFDA 21.019:</b>				<b>201,177</b>	<b>-</b>	<b>201,177</b>	<b>-</b>	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	NA	-	4,500	4,500	-	1, 4
ELECTION ASSISTANCE COMMISSION, ELECTION ASSISTANCE COMMISSION (via WA Secretary of State)	2018 HAVA Election Security Grants	90.404	IG-6926	17,531	-	17,531	-	1, 4

*The accompanying notes are an integral part of this schedule.*

**Columbia County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2021**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Dept of Health)	Public Health Emergency Preparedness	93.069	CLH18241	18,196	-	18,196	-	1, 4
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Dept of Health)	COVID 19 - Immunization Cooperative Agreements	93.268	CLH18241	112,553	-	112,553	-	1,3,4
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Dept of Health)	COVID 19 - Immunization Cooperative Agreements	93.268	CLH18241	2,434	-	2,434	-	1,3,4
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Dept of Health)	Immunization Cooperative Agreements	93.268	CLH18241	3,048	-	3,048	-	1,3,4
<b>Total CFDA 93.268:</b>				<b>118,035</b>	<b>-</b>	<b>118,035</b>	<b>-</b>	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Dept of Health)	COVID 19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	CLH18241	64,263	-	64,263	-	1, 4
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Dept of Health)	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	CLH18241	131,108	-	131,108	-	1, 4

*The accompanying notes are an integral part of this schedule.*

**Columbia County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2021**

				Expenditures						
Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	From Pass- Through Awards	From Direct Awards	Total	Passed through to Subrecipients	Note		
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Providence Population Health )	COVID 19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	N/A	22,746	-	22,746	-	1, 4		
				Total CFDA 93.323:			218,117	-	218,117	-
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Dept of Health & Human Services)	Child Support Enforcement	93.563	0463-42397	17,432	-	17,432	-	1, 4		
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Dept of Health & Human Services)	Child Support Enforcement	93.563	0463-42397	36,294	-	36,294	-	1, 4		
Total CFDA 93.563:				53,726	-	53,726	-			
Medicaid Cluster										
CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Health Care Authority)	Medical Assistance Program	93.778	K4643	8,826	-	8,826	-	1, 4		
CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Walla Walla County Dept of Community Health)	Medical Assistance Program	93.778	19-53	1,400	-	1,400	-	1, 4		

*The accompanying notes are an integral part of this schedule.*

**Columbia County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2021**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Group Health)	Medical Assistance Program	93.778	N/A	7,500	-	7,500	-	1, 4
	Total Medicaid Cluster:			17,726	-	17,726	-	
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Dept of Health & Human Services)	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	N/A	8,535	-	8,535	-	1, 4
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Health Care Authority)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	K3910	61,191	-	61,191	-	1, 4
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Dept of Health & Human Services)	Maternal and Child Health Services Block Grant to the States	93.994	CLH18241	10,532	-	10,532	-	1, 4
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Hazard Mitigation Grant	97.039	D20-037	19,486	-	19,486	-	1, 4

*The accompanying notes are an integral part of this schedule.*



**Columbia County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2021**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Emergency Management Performance Grants	97.042	E20-260	10,186	-	10,186	-	1, 4
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Emergency Management Performance Grants	97.042	E22-152	3,176	-	3,176	-	1, 4
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Emergency Management Performance Grants	97.042	E21-134	19,955	-	19,955	-	1, 4
<b>Total CFDA 97.042:</b>				<b>33,317</b>	<b>-</b>	<b>33,317</b>	<b>-</b>	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Spokane County Emergency Management)	Homeland Security Grant Program	97.067	GSEM-1913	15,312	-	15,312	-	1, 4
<b>Total Federal Awards Expended:</b>				<b>1,319,100</b>	<b>4,500</b>	<b>1,323,600</b>	<b>-</b>	

*The accompanying notes are an integral part of this schedule.*

COLUMBIA COUNTY, WASHINGTON  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ending December 31, 2021

NOTE 1 - BASIS OF ACCOUNTING

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

NOTE 2 – FEDERAL DE MINIMIS INDIRECT COST RATE

The county has elected to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

NOTE 3 – NONCASH AWARDS

The amount of vaccine reported in the Schedule is the value of vaccine received by the county during the current year and priced as prescribed by the US Department of Health and Human Services and/or the listed pass-through agency.

NOTE 4 - PROGRAM COSTS

The amounts shown as current year expenditures represent only federal grant portion of the program costs. Entire program costs, including the county's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

## ABOUT THE STATE AUDITOR'S OFFICE

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

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, [www.sao.wa.gov](http://www.sao.wa.gov). Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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