COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT
COLUMBIA COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022

CERTIFIED PUBLIC ACCOUNTANTS

PAULY ROGERS AND CO PC

12700 SW 72nd Ave.
Tigard, OR 97223

COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT
COLUMBIA COUNTY, OREGON

2021-2022

BOARD OF DIRECTORS	TERM EXPIRES:
Bruce Holsey, President	June 30, 2023
Henry Heimuller, Vice President	June 30, 2025
Jeff Flatt, Secretary	June 30, 2023
Shelley Hennessy, Treasurer	June 30, 2023
Robert Anderson, Member	June 20, 2025

Board members receive mail at the District address listed below.

ADMINISTRATION

Mike Fletcher, Executive Director
Nancy J. Edwards, Administrative Services Manager (Registered Agent)
58611 McNulty Way
P.O. Box 998
St. Helens, Oregon 97051

This Page Intentionally Left Blank

COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT
COLUMBIA COUNTY, OREGON

TABLE OF CONTENTS

******

SUPPLEMENTARY INFORMATION

REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS

This Page Intentionally Left Blank

PAULY, ROGERS, AND CO., P.C.
12700 SW 72nd Ave. Tigard, OR 97223
(503) 620-2632 (503) 684-7523 FAX
www.paulyrogersandcocpas.com

June 2, 2023

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Columbia 9-1-1 Communications District
Columbia County, Oregon

Opinions

We have audited the accompanying basic financial statements of the governmental activities, the major fund, and remaining fund information of Columbia 9-1-1 Communications District (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund and remaining fund information of the District as of June 30, 2022 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District 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 opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these basic financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the basic financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 generally accepted 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.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the basic 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 basic 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 Districts' 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 basic financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Districts' ability to continue as a going concern for a reasonable period of time.

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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide any assurance, except for the budgetary schedules included in the required supplementary information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the listing of board members located before the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Roy R Rogers

ROY R. ROGERS, CPA
PAULY, ROGERS AND CO., P.C.

This Page Intentionally Left Blank

COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022

As management of Columbia 9-1-1 Communications District (the District), we offer the readers of the District's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2022. The analysis focuses on significant financial issues, major financial activities and resulting changes in financial position, budget changes and variances from the budget. We encourage readers to consider the information presented here in conjunction with the District's Financial Statements and Notes to Financial Statements, which follow this Management's Discussion and Analysis.

FINANCIAL HIGHLIGHTS

- ∇ The District has $2,657,404 invested in capital assets. This is a decrease of $58,398 (or 2.16 percent) compared to $2,715,802 in fiscal year 2021.
- ∇ The District did not enter into any long-term debt obligations during the fiscal year.
- ∇ At June 30, 2022, the District's governmental funds reported combined ending fund balances of $7,229,405, an increase of $783,377 in comparison to the prior year. Approximately 40 percent of this total amount, $2,831,718, is available in the General Fund for spending at the District's discretion (unassigned fund balance).

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components: 1) Government-wide Financial Statements, 2) Fund Financial Statements, and 3) Notes to the Basic Financial Statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business and include the *Statement of Net Position* and the *Statement of Activities*.

The *Statement of Net Position* – the statement of net position presents information on all of the assets and liabilities of the District at year-end. Net position is what remains after the liabilities have been paid or otherwise satisfied. Over time, increases or decreases in net position serve as a useful indicator of whether the financial position of the District is improving or deteriorating. It also provides the basis for evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District.

The *Statement of Activities* – The statement of activities presents information showing how the District's net position changed over the year tracking revenues, expenses and other transactions that increase or reduce net position. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues

and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes, uncollectible receivables and earned but unused vacation leave).
In the government-wide financial statements the District's activities are shown in one category:

- ∇ *Governmental activities* – The District's basic functions are shown here, such as 9-1-1 call taking, dispatching of public safety personnel, administration and maintenance of assets. These activities are primarily supported through property taxes, 9-1-1 phone excise tax and lesser communication services revenues.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds- not the District as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Columbia 9-1-1 Communications District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the District are governmental funds. The District has no proprietary or fiduciary funds.

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance provide reconciliations to facilitate the comparison to the government-wide Statements of Net Position and Statement of Activities, respectively.

The District reports one individual governmental fund since implementing GASB 54. Combined information is presented in the governmental fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, the Equipment Reserve Fund, the Facilities Reserve Fund and the Revenue Loss Reserve Fund.

The District adopts annual appropriated budgets for all funds. Budgetary information has been provided for each fund of the District to demonstrate compliance with these budgets.

This Page Intentionally Left Blank

Notes to the Basic Financial Statements

The notes provide additional disclosures required by governmental accounting standards and provide required information that is essential to a full understanding of the data provided in the District's basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

	Condensed Statement of Net Position			
	2022	2021	Difference	Change
Assets				
Current and other assets	$ 7,565,225	$ 6,659,476	$ 905,749	13.6%
Net Capital Assets	2,657,404	2,715,802	(58,398)	-2.2%
Total assets	10,222,629	9,375,278	847,351	9.0%
Deferred Outflows	1,007,593	1,054,659	(47,066)	-4.5%
Liabilities				
Other Liabilities	2,027,214	3,268,787	(1,241,573)	-38.0%
Total liabilities	2,027,214	3,268,787	(1,241,573)	-38.0%
Deferred Inflows	1,365,954	173,452	1,192,502	687.5%
Net position				
Net investment in capital assets	2,657,140	2,715,802	(58,662)	-2.2%
Net OPEB Asset - RHIA	37,615	17,225	20,390	
Unrestricted	5,142,299	4,271,895	870,404	20.4%
Total net position	$ 7,837,054	$ 7,004,922	$ 832,132	11.9%

As noted earlier, the District's net position may serve over time as a useful indicator of the District's financial assets. In the Columbia 9-1-1 Communications District's case, assets exceeded liabilities by $7,837,054 at the close of the fiscal year, an increase of $832,132.

The District does not have debt related to capital assets. The District capitalizes and depreciates assets with purchased values of $5,000 or over.

Capital assets, which consist of the District's land, buildings, building improvements, and equipment, represent about 17% of total assets. The remaining assets consist mainly of investments, cash and property taxes receivable.

The District's largest liability (excluding Net Pension Liability and OPEB Liability – Health Insurance) is vested earned leave (72 percent). Accounts payables are the second largest liability (21 percent). Other current liabilities, representing about 7 percent of the District's total liabilities, consist entirely of accrued payroll and related taxes.

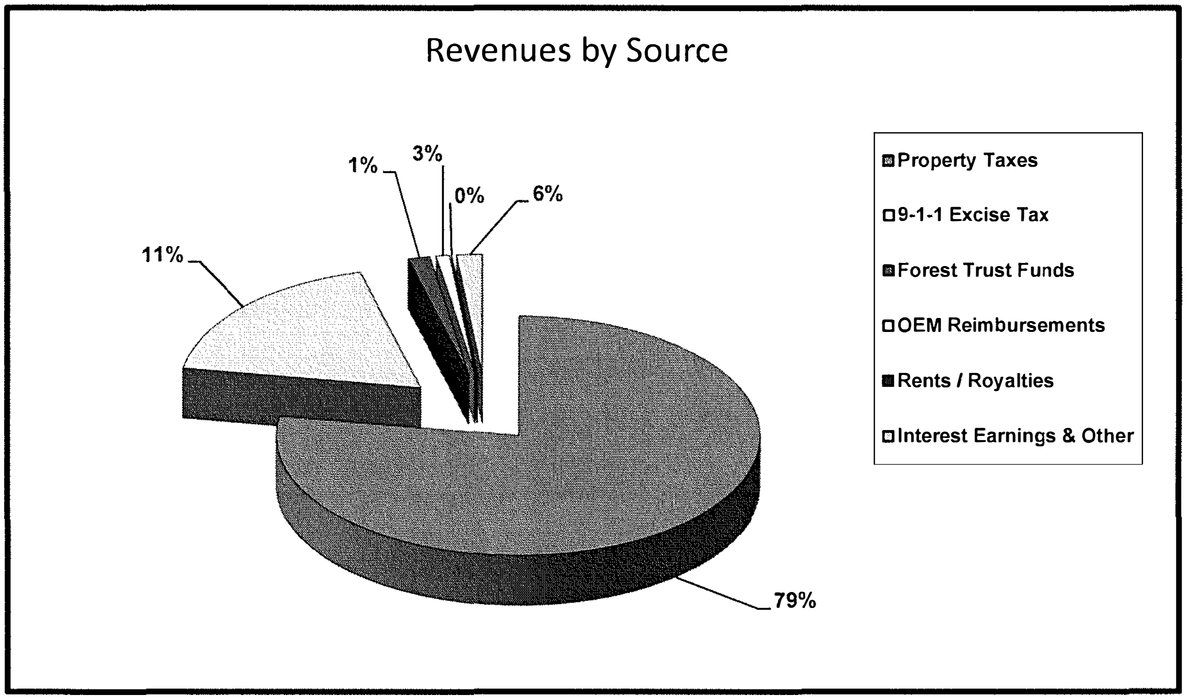
Capital assets are used by the District to provide services to the citizens of Columbia County and all public safety agencies based in Columbia County. Consequently, these assets are not available for future spending.

The revenue and expenses shown below explain the changes in net position for the fiscal year 2021-2022 for Total Governmental Activities.

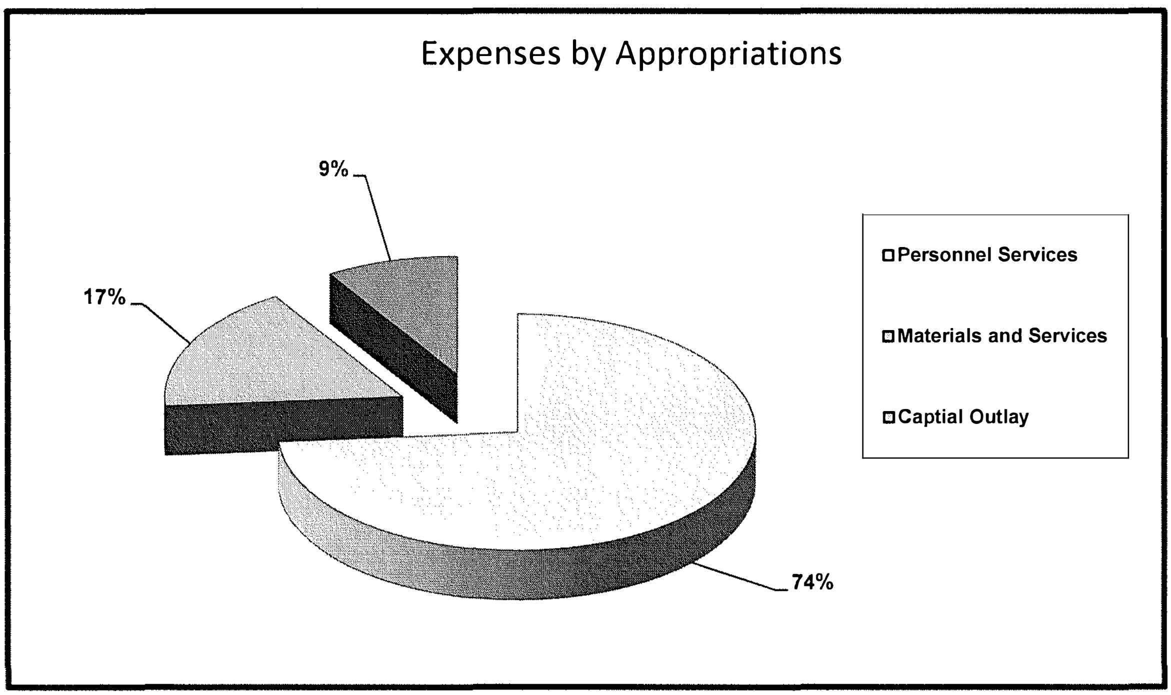
Changes in Net Position

	2022	2021	Difference	Change
Revenues:				
Taxes	$ 3,153,669	$ 2,960,014	$ 193,655	6.5%
Charges for Services	916,103	795,580	120,523	15.1%
Earnings on Investments	(32,846)	50,707	(83,553)	-164.8%
Other Revenue	4,453	4,647	(194)	-4.2%
Total Revenue:	$ 4,041,379	$ 3,810,948	$ 230,431	6.0%
Expenses:				
Emergency Operations	2,819,306	3,497,142	(677,836)	-19.4%
Depreciation	373,360	349,000	24,360	7.0%
Unallocated Amortization	15,353	-	15,353	
Interest on Lease Liability	1,228	-	1,228	
Total Expenses:	$ 3,209,247	$ 3,846,142	$ (636,895)	-16.6%
Change in net position	832,132	(35,194)	867,326	-2464.4%
Net position - beginning of year	7,004,922	7,040,116	(35,194)	-0.5%
Net position - end of year	$ 7,837,054	$ 7,004,922	$ 832,132	11.9%

Revenues. Approximately 79 percent of the cost of the District's operations is funded by property taxes. Almost 11 percent of the revenue comes from 9-1-1 excise taxes collected by Oregon Emergency Management and distributed or reimbursed to local jurisdictions for expenses related to 9-1-1 call processing at their public safety answering point. About 6 percent of total revenues received are from interest earnings and other income.



Expenditures. This fiscal year, like last fiscal year, personal services were the largest portion of the District's expenditures (74 percent). Other items that affected operating expenses were material & services, and capital outlay of District assets.



Financial Analysis of the Government's Fund

The focus of the governmental funds is to provide information on short-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, fund balance may serve as a useful measure of government's net resources available for appropriation in the next fiscal year.

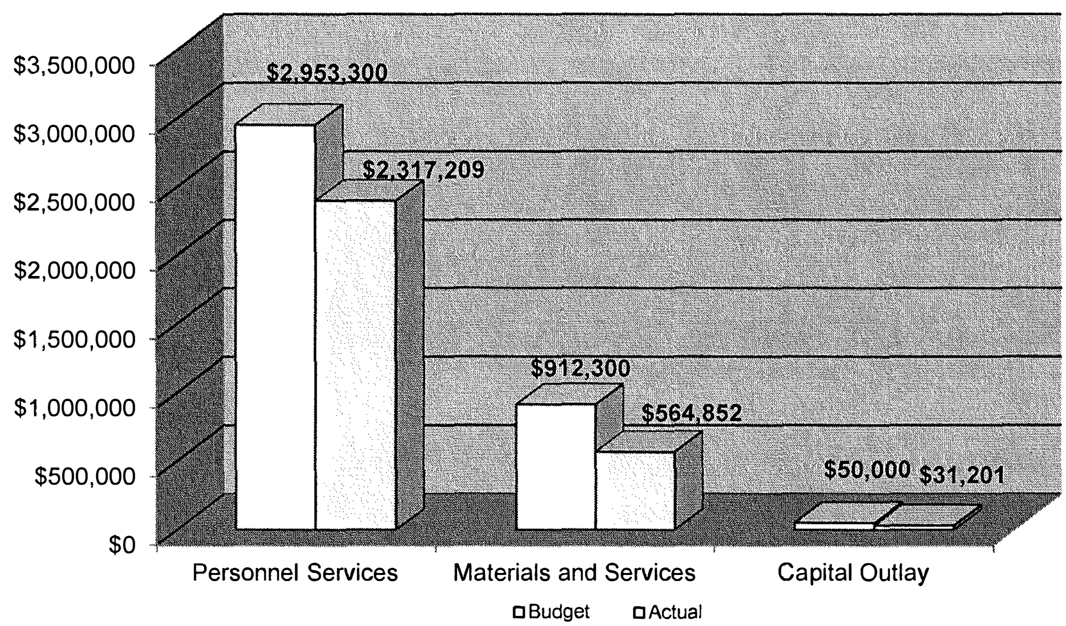
As of June 30, 2022, the District's governmental funds reported combined ending fund balance of $7,229,405, an increase of $783,377 or 11% in comparison with the prior year. This increase can be attributed primarily to an increase in property tax and 9-1-1 excise tax revenues as well as some major capital projects not being completed due to supply chain challenges.

The General Fund is the chief operating fund of the District and had revenues and expenditures of $4,058,268 and $3,018,473 respectively. Revenues increased 7 percent and expenditures decreased 3 percent over fiscal year 2020-2021. The General Fund ending balance increased from $2,615,181 to $2,878,145, an increase of $262,964 or almost 11 percent from last fiscal year.

General Fund Budgetary Highlights

There were no changes to the adopted budget for the fiscal year ended June 30, 2022. During the year, as shown in the chart, all General Fund expenditures were within the appropriated budget.

Final Budget vs. Actual Expenditures - General Fund



Capital Assets

As of June 30, 2022, the District had $2,657,404 invested in a broad range of capital assets including land, a District administrative office and 9-1-1 call answering and dispatch facility, a microwave backbone, VHF radio system, UHF mobile data system, related equipment with security control and a District vehicle. This amount is presented as follows:

Capital Assets at Year End:

	2021-2022	2020-2021
Land & Land Improvements	$ 271,217	$ 271,217
Leasehols improvements	7,140	7,140
Building and improvements	1,274,847	1,234,272
Furniture amd equipment	6,770,281	6,495,894
Vehicle	22,988	22,988
Total Capital Assets	8,346,473	8,031,511
Less: Accumulated Depreciation	(5,689,069)	(5,315,709)
Total Capital Assets, Net	$ 2,657,404	$ 2,715,802

During the year, the District's investment in net capital assets decreased by $58,398.

The major capital asset events for the year include the following:

∇ The District began the upgrading of its 20-year-old microwave system in fiscal year 2019-2020. The first microwave pathway replacement between our Clatskanie Mountain radio site and the State of Oregon's Green Mountain site was finished last fiscal year. In November 2021, the Board of Directors approved the emergency replacement of the microwave link between our Clatskanie Mountain radio site and the Columbia Heights site, which had begun to show signs of failing. Like the previous upgrade, this new diversified microwave pathway will decrease instances of radio signal disruptions or degradations caused by environmental conditions. The total project cost approved by the Board of Directors was $279,753. This upgrade will also be compatible to any future radio system regardless of frequency band and will also allow connectivity to neighboring or regional radio systems. Total cost for this fiscal year was $96,318.

∇ Along with upgrading the microwave system, the District has begun to research the replacement of the District's aging radio system. To aid the Board of Directors in their decision, the District entered into a contract with Federal Engineering to evaluate the three proposals received from a Request for Information (RFI) the District published. The Board of Directors approved a contract in the amount of $79,170. Total amount expended for this fiscal year was $72,492.

∇ Upgrades to the security system for the District's main office facility and campus began in fiscal year 2020-2021. The security system upgrade consisted of two parts: access control and video monitoring and recording via closed-circuit camera system. The access control upgrade consisted of changing out the old card readers to fingerprint/card readers with new control panels, software and a card reader system server. The upgrade of the camera system consisted of new cabling to all cameras, replacement of cameras and a new network recorder. The project was completed this fiscal year. The cost for this fiscal year was $79,285.

Debt Administration

As of June 30, 2022, the District had no long-term liabilities.

Requests for Information

Our financial report is designed to provide our taxpayers, Columbia County residents, investors and creditors with an overview of the District's finances and to demonstrate District's accountability. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Executive Director, Columbia 9-1-1 Communications District, 58611 McNulty Way, PO Box 998, St. Helens, Oregon 97051.

Mike Fletcher
Executive Director

This Page Intentionally Left Blank

COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT
COLUMBIA COUNTY, OREGON

GOVERNMENT-WIDE FINANCIAL STATEMENTS

This Page Intentionally Left Blank

COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT
COLUMBIA COUNTY, OREGON

STATEMENT OF NET POSITION
June 30, 2022

ASSETS		
Cash and Cash Equivalents	$	7,172,633
Accounts Receivable		42,813
Taxes Receivable		130,922
Prepaid Expenses		46,427
Lease receivable		23,182
Right to use asset, net of amortization		111,633
Net OPEB Asset - RHIA		37,615
Non-depreciable Capital Assets		74,289
Depreciable Capital Assets, Net		2,583,115
Total Assets		10,222,629
DEFERRED OUTFLOW OF RESOURCES		
Pension Related Deferrals - PERS		989,428
OPEB Related Deferrals - RHIA		2,546
OPEB Related Deferrals - Health Insurance		15,619
Total Assets and Deferred Outflow of Resources		11,230,222
LIABILITIES		
Accounts Payable		31,343
Accrued Payroll, Taxes and Employee Withholdings		10,408
Accrued Compensated Absences Payable		106,533
Lease Liability		111,897
Proportionate Share on Net Pension Liability - PERS		1,653,012
Net OPEB Liability - Health Insurance		114,021
Total Liabilities		2,027,214
DEFERRED INFLOW OF RESOURCES		
Pension Related Deferrals - PERS		1,310,811
OPEB Related Deferrals - RHIA		13,620
OPEB Related Deferrals - Health Insurance		18,451
Deferred Lease Resources		23,072
Total Liabilities and Deferred Inflow of Resources		3,393,168
NET POSITION		
Net Investment in Capital Assets		2,657,140
Net OPEB Asset - RHIA		37,615
Unrestricted		5,142,299
Total Net Position	$	7,837,054

COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT
COLUMBIA COUNTY, OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

		PROGRAM REVENUES		
FUNCTIONS	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
Emergency Operations	$ 2,819,306	$ 916,103	$ -	$ (1,903,203)
Depreciation	373,360	-	-	(373,360)
Unallocated Amortization	15,353	-	-	(15,353)
Interest on Lease Liability	1,228	-	-	(1,228)
Total Governmental Activities	$ 3,209,247	$ 916,103	$ -	(2,293,144)

General Revenues:	
Taxes	3,153,669
Earnings on Investments	(32,846)
Other Revenues	4,453
Total General Revenues	3,125,276
Net Changes in Net Position	832,132
Net Position - Beginning	7,004,922
Net Position - Ending	$ 7,837,054

COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT
COLUMBIA COUNTY, OREGON

BALANCE SHEET – GOVERNMENTAL FUND
June 30, 2022

		GENERAL FUND
ASSETS		
Cash and Investments	$	7,172,633
Accounts Receivable		42,813
Taxes Receivable		130,922
Lease receivable		23,182
Prepaid Expenses		46,427
Total Assets	$	7,415,977
LIABILITIES		
Accounts Payable	$	31,343
Payroll Liabilities		10,408
Total Liabilities		41,751
DEFERRED INFLOW OF RESOURCES		
Unavailable Revenue-Property Taxes		121,749
Lease deferred inflow		23,072
Total Deferred Inflow of Resources		144,821
FUND BALANCE		
Nonspendable		46,427
Committed		2,453,096
Assigned for:		
Facilities Reserve		327,936
Revenue Loss Reserve		1,570,228
Unassigned		2,831,718
Total Fund Balance		7,229,405
Total Liabilities, Deferred Inflow of Resources, and Fund Balance	$	7,415,977

COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT
COLUMBIA COUNTY, OREGON

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE STATEMENT OF NET POSITION
June 30, 2022

Total Fund Balances – Governmental Funds		$	7,229,405
The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the District as a whole.			
Capital Assets	$ 8,346,473		
Accumulated Depreciation	(5,689,069)		2,657,404
The Net PERS Pension Asset (Liability) is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.			
Net Pension Liability - PERS			(1,653,012)
Deferred Inflows and Outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projected and actual earnings, and contributions subsequent to the measurement date.			
Deferred Outflows - PERS			989,428
Deferred Inflows - PERS			(1,310,811)
The net OPEB - RHIA asset (liability) is the difference between the total OPEB liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.			37,615
Deferred Inflows and Outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projected and actual earnings, and contributions subsequent to the measurement date.			
OPEB Related Deferred Outflows - RHIA			2,546
OPEB Related Deferred Inflows - RHIA			(13,620)
The net Health Insurance OPEB asset (liability) is the difference between the total OPEB liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.			(114,021)
Deferred Inflows and Outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projected and actual earnings, and contributions subsequent to the measurement date.			
OPEB Related Deferred Outflows - Health Insurance			15,619
OPEB Related Deferred Inflows - Health Insurance			(18,451)
Long-term Liabilities			
Accrued Compensated Absences			(106,533)
Unavailable Revenue Related to Property Taxes			121,749
Right-to-use assets are not financial resources and therefore are not reported in the governmental funds.			
Right-to-use asset, Net			111,633
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities, both current and long-term, are reported in the statements of Net Position			
Lease Payable			(111,897)
Net Position		$	7,837,054

COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT
COLUMBIA COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUND
For the Year Ended June 30, 2022

	GENERAL FUND
REVENUES	
From Local Sources:	
911 Excise Fees	$ 745,042
Taxes and Other Non-Levy Turnovers	3,149,212
Tow Companies	905
PGE Trojan	51,915
Service to Scappoose Fire	1,951
Service to Westport Fire	1,654
Earnings on Investments	(32,846)
Communications Service Fee	14,743
OEM Reimbursements	34,381
Forest Trust Funds	58,938
Tower Site Lease Revenue	8,228
Miscellaneous	2,799
Total Revenues	4,036,922
EXPENDITURES	
Personal Services	2,399,251
Materials and Services	588,021
Capital Outlay	289,442
Total Expenditures	3,276,714
Excess of Revenues Over (Under) Expenditures	760,208
Other Financing Sources (Uses)	
Transfers In	800,000
Transfers Out	(800,000)
Proceeds from New Lease	23,169
Total Other Financing Sources (Uses)	23,169
Net Change in Fund Balance	783,377
Fund Balance, Beginning	6,446,028
Fund Balance, Ending	$ 7,229,405

COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT
COLUMBIA COUNTY, OREGON

RECONCILIATION OF THE GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

Total Net Changes in Fund Balances – Governmental Funds		$ 783,377
Capital asset additions are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets are capitalized and allocated over their estimated useful lives as depreciation expense. This is the amount by which capital assets additions exceeds depreciation.		
Capital Asset Additions	$ 314,962	
Depreciation Expense	(373,360)	(58,398)
The Pension Expense represents the changes in Net PERS Pension Asset (Liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits.		
PERS Pension Expense		98,771
The Health Insurance OPEB Expense represents the changes in Net OPEB liability from year to year due to changes in total OPEB liability and the fair value of OPEB plan net position available to pay OPEB benefits.		
Health Insurance OPEB Expense		(8,805)
The PERS Pension - RHIA Revenue represents the changes in Net Pension Asset (Liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits.		
RHIA OPEB Revenue		6,337
Compensated absences are recognized as an expenditure in the governmental funds when they are paid. In the Statement of Activities compensated absences are recognized as an expense when earned.		6,657
Property tax revenue in the Statement of Activities differs from the amount reported in the governmental funds. In the governmental funds, which are on the modified accrual basis, the District recognizes an unearned revenue for all property taxes levied but not received, however in the Statement of Activities, there is no unearned revenue and the full property tax receivable is accrued.		4,457
Payment on Lease Liability decreases liabilities in the Statement of Net Position.		
Payment on Lease Liability		15,089
Amortization Expebse increases the expenses on the Statement of Activities		
Amortization Expense		(15,353)
Change in Net Position of Governmental Activities		$ 832,132

COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT
COLUMBIA COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

This Page Intentionally Left Blank

NOTES TO THE BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The District is governed by an elected Board. Generally accepted accounting principles require that these basic financial statements include the District (the primary government) and all component units, if any. Component units, as established by the Government Accounting Standards Board (GASB) Statement 61, are separate organizations that are included in the District's reporting because of the significance of their operational or financial relationships with the District. All significant activities and organizations with which the District exercises oversight responsibility have been considered for inclusion in the basic financial statements. There are no component units.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Position and the Statement of Activities display information about the District as a whole. The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "*Accounting and Financial Reporting for Nonexchange Transactions.*"

Program Revenues included in the Statement of Activities derive directly from the program itself or from parties outside the taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the general revenues.

All direct expenses are reported by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities.

FUND FINANCIAL STATEMENTS

The accounts are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND BALANCE

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions is followed.* The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications are – nonspendable, restricted, committed, assigned, and unassigned.

- Nonspendable fund balance represents amounts that are not in a spendable form.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. Authority to classify portions of ending fund balance has been given to the Executive Director and the Administrative Services Manager.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

There were no restricted fund balances at year end.

The governing body has approved the following order of spending regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

The Special Revenue Funds rolled into the General Fund for GASB 54 Purposes:

Financial statements must report as Special Revenue Funds only those funds that have a substantial portion of revenue inflows from restricted or committed revenue sources. The Equipment Reserve Fund, Facilities Reserve Fund, and Revenue Loss Reserve Fund are combined into the General Fund because there are no substantial revenues from sources other than the General Fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENTAL FUND TYPES

Governmental funds are used to account for the general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period, which is 60 days. Property tax revenue and proceeds from sale of property are not considered available and, therefore, are not recognized until received. Expenditures are recorded when the liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, interfund transactions, certain compensated absences, pension and OPEB costs, and claims and judgments which are not recognized as expenditures because they will be liquidated with future expendable financial resources.

Revenues susceptible to accrual are interest, state, county and local shared revenue and federal and state grants. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

There is the following major governmental fund:

General Fund

This fund accounts for all financial resources and expenditures except those required to be accounted for in another fund. The principal revenue sources are property taxes and 9-1-1 excise fees from other municipalities within the County.

RETIREMENT PLANS

Substantially all of the District's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

USE OF ESTIMATES

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

CASH AND CASH EQUIVALENTS

For financial reporting purposes, all highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access
Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market–corroborated inputs)
Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund's own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

PROPERTY TAXES

Uncollected real and personal property taxes are reflected on the statement of net position and the balance sheet as receivables. Uncollected taxes are deemed by management to be substantially collectible or recoverable through liens, so no allowance for doubtful accounts has been established. All property taxes receivable are due from property owners within the District.

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic distributions of collections to entities levying taxes. Property taxes become a lien against the property when levied on July 1 of each year and are payable in three installments due on November 15, February 15 and May 15. Property tax collections are distributed monthly except for November, when such distributions are made weekly.

GRANTS

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures is recorded as a liability in the balance sheet and statement of net position. No material grants were received during the year ended June 30, 2022.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PREPAID EXPENSES

Payments made for goods and services that will benefit periods beyond June 30, 2022 are recorded as prepaid expenditures. Prepaids consist primarily of prepaid liability and health insurance.

CAPITAL ASSETS

Capital assets, which include land, buildings and improvements, equipment, and vehicles, are reported in the government wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. Capital assets are recorded at historical cost or estimated historical cost. Donated Capital assets are recorded at their estimated fair market value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following useful lives: Buildings and Improvements: 40 years, Land Improvements: 20 years, Leasehold Improvements: 20 to 40 years or lease term, and Vehicles and Equipment: 5 to 20 years.

COMPENSATED ABSENSES

It is the policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for the unpaid accumulated sick leave since there is no policy to pay any amounts when employees separate from service. All vacation pay is accrued in the government wide Statement of Net Position.

NET POSITION

Net position is comprised of the various net earnings from operations, nonoperating revenues, expenses and contributions of capital. Net position is classified in the following three categories:

Net investment in capital assets – consists of all capital assets and right to use assets for long term leases, net of accumulated depreciation that the District engages in.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. There is no restricted net position as of June 30, 2022.

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

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the basic financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. At June 30, 2022, there were deferred outflows consisting of PERS and RHIA pension related deferrals, and OPEB Health Insurance deferrals, reported in the Statement of Net Position.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES (CONTINUED)

In addition to liabilities, the basic financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. At June 30, 2022, there were deferred inflows consisting of PERS and RHIA pension related deferrals, OPEB health insurance related deferrals, and deferred of lease resources reported in the statement of net position as well as unavailable property taxes reported in the Governmental fund balance sheet.

LEASE RECEIVABLE

Lease receivables are recognized at the net present value of the leased assets at a borrowing rate either explicitly described in the agreement or implicitly determined by the District, reduced by principal payments received.

LEASE ASSETS

Lease assets are assets which the government leases for a term of more than one year. The value of the leases at the District's incremental borrowing rate at the time of the lease agreement, amortized over the term of the agreement.

LEASES PAYABLE

In the government-wide financial statements, leases payable are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

A budget is prepared and legally adopted for each fund in accordance with Oregon Local Budget Law. These budgets are all prepared using the modified accrual basis of accounting. The budgetary basis of accounting is substantially the same as generally accepted accounting principles in the United States of America with the exception that capital outlay expenditures are expensed when purchased, depreciation is not calculated, prepaid expenses are expensed when paid rather than when used, compensated absences are expensed when paid rather than when incurred, pension costs are not recorded until paid, and taxes receivable are not recorded as revenue until collected. The budgeting process begins prior to each fiscal year. Public notices of the budget hearing are generally published in early spring with a public hearing approximately three weeks later. The budget is approved and adopted by the Board, appropriations made and the tax rate declared no later than June 30th. Expenditure appropriations may not legally be over expended.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY(CONTINUED)

Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets less than 10% of the fund's original budget may be adopted by the Board of Directors at a regular meeting. A supplemental budget greater than 10% of the fund's original budget requires hearings before the public, publication in newspapers and approval by the Board. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control (major function levels). Such transfers require approval by the Board.

Budget amounts shown in the basic financial statements include the original budget amounts. Appropriations lapse at the end of each fiscal year. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2022.

3. CASH AND INVESTMENTS

DEPOSITS

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury. The total bank balance per the bank statements as of June 30, 2022 was $231,803, all of which was covered by federal depository insurance.

CREDIT RISK – DEPOSITS

In the case of deposits, this is the risk that in the event of a bank failure, deposits may not be returned. There is no deposit policy for custodial credit risk. As of June 30, 2022, none of the bank balance was exposed to custodial credit risk.

INVESTMENTS

The policy is to follow state statutes governing cash management. Statutes authorize investing in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool.

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2022. The LGIP seeks to exchange shares at $1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at $1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it ***materially approximates fair value.***

3. CASH AND INVESTMENTS (CONTINUED)

The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. As of June 30, 2022, the fair value of the position in the ***LGIP is 98.98%*** of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The District booked a fair market value loss of $72,470, for the difference between the pool fair market value and the book value. The adjustment between the fair market value and the book value of the investment caused a negative earnings on investments for the general fund, facilities reserve fund, equipment reserve fund, and revenue loss reserve fund.

The audited financial reports of the Oregon Short Term Fund can be found here:

http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx
If the link has expired, please contact the Oregon Short Term Fund directly.

Cash and Investments at June 30, 2022, (recorded at fair value) consisted of:

Petty Cash	$	225
Demand Deposits with U.S. Bank:		
Checking, Interest Bearing		81,017
Money Market, Interest Bearing		58,983
Investments		7,032,408
Total Cash and Investments	$	7,172,633

There were the following investments and maturities:

		Investment Maturities (in Months)		
Investment Type	Fair Value	Less than 3	3-18	18-59
State Treasurer's Investment Pool	$ 7,032,408	$ 7,032,408	$ -	$ -
Total Investments	$ 7,032,408	$ 7,032,408	$ -	$ -

Interest Rate Risk - Investments

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

Credit Risk - Investments

Oregon Revised Statutes do not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE. The state investment pool is not rated.

3. CASH AND INVESTMENTS (CONTINUED)

Concentration of Credit Risk - Investments

At June 30, 2022, 100% of total investments were in the State Treasurer's Investment Pool. State statutes do not limit the percentage of investments in this instrument.

4. ACCOUNT RECEIVABLES

The $42,813 receivables balance consists of funds due from Columbia County and Portland General Electric at June 30, 2022. No allowance for uncollectible accounts has been recorded because management considers all receivables to be fully collectible.

5. CAPITAL ASSETS

The changes in capital assets for the fiscal year ended June 30, 2022 are as follows:

	Balance July 1, 2021	Additions	(Deletions)	Balance 6/30/2022
Capital Assets, Non-Depreciable				
Land	$ 74,289	$ -	$ -	$ 74,289
Total	74,289	-	-	74,289
Capital Assets, Depreciable				
Land Improvements	196,928	-	-	196,928
Buildings & Improvements	1,195,562	79,285	-	1,274,847
Leasehold Improvements	7,140	-	-	7,140
Equipment	6,534,604	235,677	-	6,770,281
Vehicles	22,988	-	-	22,988
Total Depreciable Capital Assets	7,957,222	314,962	-	8,272,184
Accumulated Depreciation				
Land Improvements	178,060	728	-	178,788
Buildings & Improvements	624,808	67,273	-	692,081
Leasehold Improvements	5,563	357	-	5,920
Equipment	4,484,290	305,002	-	4,789,292
Vehicles	22,988	-	-	22,988
Total Accumulated Depreciation	5,315,709	$ 373,360	$ -	5,689,069
Total Net Depreciable Capital Assets	2,641,513			2,583,115
Total Net Capital Assets	$ 2,715,802			$ 2,657,404

Depreciation was not allocated to any operation function in the Statement of Activities.

6. DEFINED BENEFIT PENSION PLAN

Plan Description – The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Annual Comprehensive Financial Report which can be found at:
https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf
If the link is expired please contact Oregon PERS for this information.

a. **PERS Pension (Chapter 238)**. The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.

   i. **Pension Benefits**. The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.

   A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

   ii. **Death Benefits**. Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:

   - member was employed by PERS employer at the time of death,
   - member died within 120 days after termination of PERS covered employment,
   - member died as a result of injury sustained while employed in a PERS-covered job, or
   - member was on an official leave of absence from a PERS-covered job at the time of death.

   iii. **Disability Benefits**. A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

   iv. **Benefit Changes After Retirement**. Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

6. DEFINED BENEFIT PENSION PLAN – (CONTINUED)

b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.

iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation, which became effective July 1, 2021. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2022 were $306,325, excluding amounts to fund employer specific liabilities. In addition approximately $84,823 in employee contributions were paid or picked up by the District in fiscal 2022.

Pension Asset or Liability – At June 30, 2022, the District reported a net pension liability of $1,653,012 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2019. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement date of June 30, 2021 and 2020, the District's proportion was .014 percent and .014 percent, respectively. Pension income for the year ended June 30, 2022 was $98,771.

6. DEFINED BENEFIT PENSION PLAN – (CONTINUED)

The rates in effect for the year ended June 30, 2022 were:

(1) Tier 1/Tier 2 – 22.98%
(2) OPSRP general services – 19.87%
(3) OPSRP police and fire – 24.23%

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	$ 154,733	$ -
Changes in assumptions	413,799	4,350
Net difference between projected and actual earnings on pension plan investments	-	1,223,712
Net changes in proportionate share	106,113	48,532
Differences between District contributions and proportionate share of contributions	8,458	34,217
Subtotal - Amortized Deferrals (below)	683,103	1,310,811
District contributions subsequent to measuring date	306,325	-
Deferred outflow (inflow) of resources	$ 989,428	$ 1,310,811

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2023.

Subtotal amounts related to pension as deferred outflows of resources $683,103 or deferred inflows of resources, ($1,310,811) net to ($627,708) and will be recognized in pension income as follows:

Year ending June 30,	Amount
2023	(118,515)
2024	(115,046)
2025	(153,466)
2026	(281,960)
2027	41,279
Thereafter	-
Total	$ (627,708)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022. Oregon PERS produces an independently audited ACFR which can be found at:
https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf

6. DEFINED BENEFIT PENSION PLAN – (CONTINUED)

Actuarial Valuations – The employer contribution rates effective July 1, 2021 through June 30, 2023, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

Actuarial Methods and Assumptions:

Valuation Date	December 31. 2019
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Market value of assets
Inflation rate	2.40 percent (reduced from 2.50 percent)
Investment rate of return	6.90 percent (reduced from 7.20 percent)
Discount rate	6.90 percent (reduced from 7.20 percent)
Projected salary increase	3.40 percent (reduced from 3.50 percent)
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with Moro decision, blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healty Retiree, sex distinct, generational with Unisex, Social Security Data scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Uniswx, Socail Security Data scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data scale, with job category adjustments and set-backs as described in the valuation .

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2018 Experience Study which is reviewed for the four-year period ending December 31, 2018.

6. DEFINED BENEFIT PENSION PLAN – (CONTINUED)

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	27.5%	37.5%	32.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	14.0%	21.0%	17.5%
Alternatives Portfolio	7.5%	17.5%	15.0%
Opportunity Portfolio	0.0%	5.0%	0.0%
Risk Party	0.0%	2.5%	2.5%
Total			100.0%

(Source: June 30, 2021 PERS ACFR; p. 104)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target	Annual Return (Geometric)
Global Equity	30.62%	5.85%
Private Equity	25.50%	7.71%
Core Fixed Income	23.75%	2.73%
Real Estate	12.25%	5.66%
Master Limited Partnerships	0.75%	5.17%
Infrastructure	1.50%	6.26%
Commodities	0.63%	3.10%
Hedge Fund of Funds - Multistrategy	1.25%	5.11%
Hedge Fund Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
Assumed Inflation - Mean		*2.40%*

(Source: June 30, 2021 PERS ACFR; p. 74)

6. DEFINED BENEFIT PENSION PLAN – (CONTINUED)

Discount Rate – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2021 and 2020 was 6.90 and 7.20 percent, respectively, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate – the following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability	$ 3,246,121	$ 1,653,012	$ 320,159

Changes Subsequent to the Measurement Date

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

There are no changes subsequent to the June 30, 2021 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:
Employees of the District are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 238A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (IAP). Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member's IAP account. OPSRP is part of OPERS, and is administered by the OPERS Board.

6. DEFINED BENEFIT PENSION PLAN – (CONTINUED)

Pension Benefits:
Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a $200 minimum distribution limit.

Death Benefits:
Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Contributions:
Employees of the District pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning $2,500 or more per month (increased to $2,535 per month on January 1, 2021) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension

Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The District did not make any optional contributions to member IAP accounts for the year ended June 30, 2022.

Additional disclosures related to Oregon PERS not applicable to specific employers are available online, or by contacting PERS at the following address: PO Box 23700 Tigard, OR 97281-3700.

http://www.oregon.gov/pers/EMP/Pages/GASB.aspx

7. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA)

Plan Description:
As a member of Oregon Public Employees Retirement System (OPERS) the District contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

7. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA) (CONTINUED)

Funding Policy:
Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to $60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of $60 dollars shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.05% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2022. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The District's contributions to RHIA are included in PERS contributions (see note 6) for all reporting years which equaled the required contributions in each year.

At June 30, 2022, the District reported a net OPEB asset of $37,615 for its proportionate share of the net OPEB asset. The OPEB asset was measured as of June 30, 2021, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2019. Consistent with GASB Statement No. 75, paragraph 59(a), the District's proportion of the net OPEB asset is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement date of June 30, 2021 and 2020, the District's proportion was .011 percent and .008 percent, respectively. OPEB income for the year ended June 30, 2022 was $6,337.

Components of OPEB Expense/(Income):

Employer's proportionate share of collective system OPEB Expense/(Income)	$	(6,152)
Net amortization of employer-specific deferred amounts from:		
- Changes in proportionate share (per paragraph 64 of GASB 75)		138
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)		-
Employer's Total OPEB Expense/(Income)	$	(6,014)

7. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA) (CONTINUED)

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	$ -	$ 1,047
Changes in assumptions	740	560
Net difference between projected and actual earnings on pension plan investments	-	8,939
Net changes in proportionate share	1,806	3,074
Differences between contributions and proportionate share of contributions	-	-
Subtotal - Amortized deferrals (below)	2,546	13,620
Contributions subsequent to measurement date	-	-
Deferred outflow (inflow) of resources	$ 2,546	$ 13,620

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB asset in the fiscal year ended June 30, 2023.

Subtotal amounts related to OPEB as deferred outflows of resources, $2,546 and deferred inflows of resources, (13,620), net to ($11,074) and will be recognized in OPEB income as follows:

Year ending June 30,	Amount
2023	$ (3,143)
2024	(3,065)
2025	(2,041)
2026	(2,825)
2027	-
Thereafter	-
Total	$ (11,074)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2021. That independently audited report was dated March 1, 2022 and can be found at:

https://www.oregon.gov/pers/EMP/Documents/GASB/2022/Oregon%20PERS%20-%20GASB%2075%20RHIA%20Employer%20Schedules%20-%20FYE%2006-30-2021.pdf

7. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA) (CONTINUED)

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2019
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent (reduced from 2.50 percent)
Investment rate of return	6.90 percent (reduced from 7.20 percent)
Discount Rate	6.90 percent (reduced from 7.20 percent)
Projected salary increase	3.40 percent (reduced from 3.50 percent)
Retiree healthcare participation	Healthy retirees: 32%; Disabled retirees: 20%
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2018 Experience Study which is reviewed for the four-year period ending December 31, 2018.

Discount Rate:

The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2021 and 2020 was 6.90 and 7.20 percent, respectively, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB asset.

7. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA) (CONTINUED)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Global Equity	30.62%	5.85%
Private Equity	25.50%	7.71%
Core Fixed Income	23.75%	2.73%
Real Estate	12.25%	5.66%
Master Limited Partnerships	0.75%	5.71%
Infrastructure	1.50%	6.26%
Commodities	0.63%	3.10%
Hedge Fund of Funds - Multistrategy	1.25%	5.11%
Hedge Fund Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
Assumed Inflation - Mean		*2.40%*

(Source: June 30, 2021 PERS ACFR; p. 74)

Sensitivity of the District's proportionate share of the net OPEB liability/(asset) to changes in the discount rate – The following presents the District's proportionate share of the net OPEB liability/(asset) calculated using the discount rate of 6.90 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
Proportionate share of the net OPEB liability (asset)	$ (33,265)	$ (37,615)	$ (41,331)

Changes Subsequent to the Measurement Date

There are no changes subsequent to the June 30, 2021 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

8. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE

Post-Employment Health Care Benefits

Plan Description:
The District maintains a single employer retiree benefit plan that provides post-employment health, dental, vision and life insurance benefits to eligible employees and their spouses. There are active and retired members in the plan. Benefits and eligibility for members are established through the collective bargaining agreements. The plan does not issue separate basic financial statements.

The District's post-retirement healthcare plan was established in accordance with Oregon Revised Statutes (ORS) 243.303. ORS stipulated that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims cost, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums represents the District's implicit employer contribution.

The District reports Other Postemployment Benefits under GASB Statement No. 75. This allows the District to report its liability for other post-employment benefits consistent with newly established generally accepted accounting principles and to reflect an actuarially determined liability for the present value of projected future benefits for retired and active employees on the financial statements.

Annual OPEB Cost and Total OPEB Liability – The annual other postemployment benefit (OPEB) cost is calculated based on the Total OPEB Liability, an amount actuarially determined in accordance with the parameters of GASB Statement No. 75. For detailed information and a table showing the components of the District's annual OPEB costs and liabilities, see page 47.

Total Other Post Employment Benefit Liability
The District's total other post-employment benefits were measured as of June 30, 2022.

Actuarial Methods and Assumptions - The total other post-employment benefit liability at the July 1, 2019 actuarial measurement date was calculated based on the discount rate and actuarial assumptions below, and was then projected forward/backward to the measurement date. Discount Rate 2.16%, Inflation 2.50%, Salary Increases 3.5%, and Actuarial Cost Method is Entry Age Normal Level Percent of Pay. The annual premium increase was assumed to fluctuate between 5% to 6.6% until 2038 in accordance with the Society of Actuaries – Getzen Long Term Healthcare Trends Resource Model, updated 2017. Mortality rates are based on RP 2014, Employee/Healthy Annuitant, sex distinct, generational. Turnover, Disability and Retirement rate assumptions are based off the valuation of benefits under Oregon PERS.

8. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE (CONTINUED)

Changes in the Net Other Post-Employment Benefit Liability		
Total OPEB Liability at June 30, 2021	$	103,127
Changes for the year:		
Service Cost		7,956
Interest		2,454
Changes of benefit terms		-
Differences between expected and actual experience		-
Changes of assumptions or other input		595
Benefit payments		(111)
Total OPEB Liability at June 30, 2022	$	114,021

Sensitivity of the Total Post-Employment Benefit Liability to changes in the discount and trend rates

The following presents the Total OPEB Liability of the plan, calculated using the discount rate as of the measurement date, as well as what the Plan's Total OPEB Liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption:

	1% Decrease 1.16%	Current Discount Rate 2.16%	1% Increase 3.16%
Total OPEB Liability	$ 126,656	$ 114,021	$ 102,208

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	$ 96,345	$ 114,021	$ 135,526

8. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE (CONTINUED)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Benefits:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	$ 12,236	$ (7,899)
Changes in assumptions	3,011	(10,552)
Subtotal - Amortized Deferrals (below)	15,247	(18,451)
Benefit Payments	372	-
Deferred outflow (inflow) of resources	15,619	(18,451)

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability in the fiscal year ended June 30, 2023.

Subtotal amounts related to OPEB as deferred outflows of resources, $15,247 and deferred inflows of resources ($18,451), net to ($3,204) and will be recognized in OPEB expense as follows:

Year ending June 30,	Amount
2023	$ (1,233)
2024	(1,233)
2025	(1,233)
2026	(1,233)
2027	(706)
Thereafter	2,434
Total	$ (3,204)

As of the July 1, 2022, the following employees were covered by the benefit terms:

Participant Counts	**Total**
Number of Active Participants	19
Number of Inactive Participants	0
Total Number of Participants	19

9. LEASE LIABILITY

For the year ended 6/30/2022, the basic financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

On 04/29/2022, the District entered into a 60-month lease as Lessee for the use of Copiers. An initial lease liability was recorded in the amount of $23,169. As of 06/30/2022, the value of the lease liability is $22,035. The District is required to make monthly fixed payments of $413. The lease has an interest rate of 2.78%. The value of the right to use asset as of 06/30/2022 of $23,244 with accumulated amortization of $801 is included with Equipment on the Lease Class activities table found below.

On 07/01/2021, the District entered into a 95-month lease as Lessee for the use of Longview Timberlands LLC. An initial lease liability was recorded in the amount of $77,201. As of 06/30/2022, the value of the lease liability is $67,981. The District is required to make annual fixed payments of $6,347. Additionally, there are annual other reasonably certain payments of $3,983. The lease has an interest rate of 1.57%. The value of the right to use asset as of 06/30/2022 of $77,201 with accumulated amortization of $9,748 is included with Land on the Lease Class activities table found below.

On 07/01/2021, the District entered into a 60-month lease as Lessee for the use of Pisgah Home Site. An initial lease liability was recorded in the amount of $21,633. As of 06/30/2022, the value of the lease liability is $13,366. The lease has an interest rate of 1.17%. The value of the right to use asset as of 06/30/2022 of $21,633 with accumulated amortization of $4,327 is included with Land on the Lease Class activities table found below.

On 07/01/2021, the District entered into a 123-month lease as Lessee for the use of Tower Space - Green Mountain. An initial lease liability was recorded in the amount of $4,908. As of 06/30/2022, the value of the lease liability is $4,421. The District is required to make annual fixed payments of $500. The lease has an interest rate of 0.36%. The value of the right to use asset as of 06/30/2022 of $4,908 with accumulated amortization of $477 is included with Land on the Lease Class activities table found below.

Changes in Lease Liability

	Balance at July 1, 2021	Additions	Reductions	Balance at June 30, 2023	Due within a year
Equipment - Copier	$ -	$ 23,244	$ 1,209	$ 22,035	$ 4,402
Land - Ground Lease	-	77,201	9,220	67,981	9,264
Tower Site -Pisgah Home	-	21,633	4,173	17,460	4,093
Tower Space -Green Mountain	-	4,908	487	4,421	484
Total	$ -	$ 126,986	$ 15,089	$ 111,897	$ 18,243

9. LEASE LIABILITY (CONTINUED)

Principal and Interest Requirements to Maturity

	Governmental Activities					
	Equipment- Copier		Land -Ground		Land-Tower Site/Space	
Fiscal Year Ending June 30.	Principal Payments	Interest Payments	Principal Payments	Interest Payments	Principal Payments	Interest Payments
2023	$ 4,402	$ 553	$ 9,264	$1,067	$ 4,577	$ 221
2024	4,524	432	9,409	921	4,756	171
2025	4,652	304	9,557	774	4,941	119
2026	4,782	174	9,707	624	5,132	66
2027	3,674	43	9,859	471	491	9
2028-2031	-	-	20,185	476	1,982	17
	$ 22,035	$1,506	$ 67,981	$4,333	$21,881	$ 603

10. RIGHT TO USE ASSET

Right to use assets are for the leases in Note 9

Amount of Lease Assets by Major Classes of Underlying Asset (Right-to-Use Asset)

	At June 30, 2022		
Asset Class	Lease Asset Value	Accumulated Amortization	Net Value
Equipment- Copier	$ 23,244	$ 801	$ 22,443
Land- Ground Lease	77,201	9,748	67,453
Tower Site Pisgah Home	21,633	4,327	17,306
Tower Site- Green Mountain	4,908	477	4,431
Total	$ 126,986	$ 15,353	$111,633

10. RIGHT TO USE ASSET (CONTINUED)

Changes in Right-to-Use Asset

	Balance at July 1, 2021	Additions	Reductions	Balance at June 30, 2022
Equipment- Copier	$ -	$ 23,244	$ -	$ 23,244
Land- Ground Lease	-	77,201	-	77,201
Tower Site - Pisgah Home	-	21,633	-	21,633
Tower Site- Green Mountain	-	4,908	-	4,908
Accumulated Amortization				
Copier	-	(801)	-	(801)
Ground Lease	-	(9,748)	-	(9,748)
Tower Site- Pisgah Home	-	(4,327)	-	(4,327)
Tower Site- Green Mountain	-	(477)	-	(477)
Total Lease Assets, Net	$ -	$ 111,633	$ -	$ 111,633

11. LEASE RECEIVABLES AND DEFERRED INFLOW

On 07/01/2021, the District entered into a 95-month lease as Lessor for the use of Clatskanie Mountain - Oregon. An initial lease receivable was recorded in the amount of $3,746. As of 06/30/2022, the value of the lease receivable is $3,290. The lessee is required to make annual fixed payments of $500. The lease has an interest rate of 1.57%. The value of the deferred inflow of resources as of 06/30/2022 was $3,311, and the District recognized lease revenue of $435 during the fiscal year.

On 07/01/2021, the District entered into a 95-month lease as Lessor for the use of Clatskanie Mountain - Wahkiakum. An initial lease receivable was recorded in the amount of $22,618. As of 06/30/2022, the value of the lease receivable is $19,892. The lease has an interest rate of 1.57%. The value of the deferred inflow of resources as of 06/30/2022 was $19,761, and the District recognized lease revenue of $2,857 during the fiscal year.

Lease Receivable

	Balance Beginning of Year	Additions	Less Rent Received	Balance End of Year	Current Lease Receivable Asset	Long Term Receivable Asset
Ground	$ -	$ 3,746	$ 456	$ 3,290	$ 448	$ 2,842
Tower	-	22,618	2,726	19,892	2,414	17,478
Total	$ -	$ 26,364	$ 3,182	$ 23,182	$ 2,862	$ 20,320

11. LEASE RECEIVABLES AND DEFERRED INFLOW (CONTINUED)

Principal and Interest Requirements to Maturity

	Governmental Activities	
	Ground /Tower	
Fiscal Year Ending June 30.	Principal Payments	Interest Payments
2023	$ 2,862	$ 364
2024	3,002	319
2025	3,149	271
2026	3,300	222
2027	3,457	171
2028-2029	7,412	176
Total	$23,182	$ 1,523

Deferred Lease Resources

	Balance Beginning of Year	Additions	Less Rent Received	Balance End of Year	Current Lease Receivable Asset	Long Term Receivable Asset
Ground	$ -	$ 3,746	$ (435)	$ 3,311	$ 473	$ 2,838
Tower	-	22,618	(2,857)	19,761	2,857	16,904
Total	$ -	$ 26,364	$ (3,292)	$ 23,072	$ 3,330	$ 19,742

12. RISK MANAGEMENT

There is exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize its exposure to these risks. Settled claims have not exceeded this commercial coverage for the last three fiscal years.

13. COMPENSATED ABSENCES

Changes in compensated absences are as follows:

	July 1, 2021	Net Change	June 30, 2022
Vacation Payable	$ 113,190	$ (6,657)	$ 106,533

14. PROPERTY TAX LIMITATIONS

The State of Oregon has a constitutional limit on property taxes for schools and non-school government operations. The limitation provides that property taxes for non-school operations are limited to $10.00 for each $1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt.

An additional state voter approved limit reduces the amount of operating property tax revenues available to the District. This reduction was accomplished by rolling property values for 1997-98 back to their 1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The Constitution also sets restrictive voter approval requirements for most tax and many fee increases and new bond issues.

15. TAX ABATEMENTS

As of June 30, 2022, the District had tax abatements through two state-allowed programs: Strategic Investment and Enterprise Zone that impacted their levied taxes and require disclosure under GASB 77.

Strategic Investment (ORS 285C.600):

- The purpose of the Strategic Investment program is to improve employment in areas where eligible projects are to be located and urges business firms that will benefit from an eligible project to hire employees from the region in which the eligible project is to be located whenever practicable.

  In order to be eligible for the SIP exemption:
  1) The project must be an eligible project
  2) The project must benefit a traded sector industry as defined in ORS 285B.280, and
  3) The total cost of the project must equal or exceed:
     a. $100 million; or
     b. $25 million, for rural areas

Enterprise Zone (ORS 285C.175):

- The Oregon Enterprise Zone program is a State of Oregon economic development program established, that allows for property tax exemptions for up to five years. In exchange for receiving property tax exemption, participating firms are required to meet the program requirements set by state statute and the local sponsor.

15. TAX ABATEMENTS (CONTINUED)

The Enterprise Zone program allows industrial firms that will be making a substantial new capital investment a waiver of 100% of the amount of real property taxes attributable to the new investment for a 5-year period after completion. Land or existing machinery or equipment is not tax exempt; therefore, there is no loss of current property tax levies to local taxing jurisdiction.

For the fiscal year ended June 30, 2022, the District had abated property taxes under these programs.

Tax Abatement Program	Amount of Taxes Abated during the Fiscal Year
Enterprise Zone	$ 116,649
Strategic Investment	38,695
	$ 155,344

16. INTERFUND TRANSFERS

The internal transfers are budgeted and recorded to show operational commitments between funds.

Transfers in and out were as follows:

Fund	Transfers Out	Transfers In
General	$ 800,000	$ -
Facilities Reserve	-	200,000
Equipment Reserve	-	600,000
Total	$ 800,000	$ 800,000

The Transfer in of $800,000 was made up of $600,000 to the Equipment Reserve Fund and $200,000 to the Facilities Reserve, and is combined with the General Fund in accordance with GASB 54.

17. COMMITMENTS & CONTINGENCIES

The COVID-19 outbreak in the United States has caused substantial disruption to business and local governments due to mandated and voluntary suspension of operations and stay at home orders. There is considerable uncertainty around the duration of the outbreak and the long-term impact to the overall economy. However, the impact of the reduction of economic activity is not determinable.

This Page Intentionally Left Blank

COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT
COLUMBIA COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

This Page Intentionally Left Blank

COLUMBIA 911 COMMUNICATIONS DISTRICT
COLUMBIA COUNTY, OREGON
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POST EMPLOYMENT BENEFITS
June 30, 2022

OPEB: (HEALTH INSURANCE)

Year Ended June, 30	OPEB Liability Beginning of Year	Service Cost	Liability Interest	Changes of Benefit Terms	Economic/ Demographic Gains or Losses	Changes of Assumptions	Benefit Payments	OPEB Liability End of Year	Estimated Covered Payroll	Total OPEB Liability as a % of Covered Payroll
2022	$ 103,127	$ 7,956	$ 2,454	$ -	$ -	$ 595	$ (111)	$ 114,021	$ 1,577,320	0.15558%
2021	83,142	5,482	3,099	-	14,956	(3,366)	(186)	103,127	1,485,502	0.20862%
2020	71,929	4,816	2,969	-	-	3,460	(32)	83,142	1,333,554	0.22264%
2019	83,882	5,404	3,189	-	(12,763)	(7,359)	(424)	71,929	1,248,958	0.25533%
2018	N/A	N/A	N/A	N/A	N/A	N/A	N/A	83,882	N/A *	N/A

The above table presents the most recent calculation of the post-retirement health insurance under GASB 75 and it provides information about the total plan unfunded liability.
This Schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

* Information not available

COLUMBIA 911 COMMUNICATIONS DISTRICT
COLUMBIA COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2022	0.014 %	$ 1,653,012	$ 1,577,320	104.8 %	87.6 %
2021	0.014	2,956,314	1,485,502	199.0	75.8
2020	0.013	2,211,404	1,333,554	165.8	80.2
2019	0.013	2,006,278	1,248,958	160.6	82.1
2018	0.014	1,911,367	1,246,226	153.4	83.1
2017	0.015	2,241,173	1,281,869	174.8	80.5
2016	0.017	988,800	1,280,179	77.2	91.9
2015	0.016	(354,232)	1,196,365	(29.6)	103.6
2014	0.016	797,498	1,246,503	64.0	92.0

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

SCHEDULE OF CONTRIBUTIONS

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2022	$ 306,325	$ 306,325	$ -	$ 1,474,067	20.8 %
2021	301,263	301,263	-	1,577,320	19.1
2020	283,164	283,164	-	1,485,502	19.1
2019	202,662	202,662	-	1,333,554	15.2
2018	192,451	192,451	-	1,248,958	15.4
2017	158,997	158,997	-	1,246,226	12.8
2016	169,039	169,039	-	1,281,869	13.2
2015	156,156	156,156	-	1,280,179	12.2
2014	153,499	153,499	-	1,196,365	12.8

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

COLUMBIA 911 COMMUNICATION DISTRICT
COLUMBIA COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

OPEB - RHIA

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB ASSET/(LIABILITY) FOR RHIA

Year Ended June 30,	(a) District's Proportion of the net OPEB asset/(liability) (NOA/(L))	(b) District's proportionate share of the net OPEB asset/(liability)(NOA/(L))	(c) District's covered payroll	(b/c) NOA/(L) as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2022	0.0084 %	$ 37,615	$ 1,577,320	2.38 %	183.9 %
2021	0.0085	17,225	1,485,502	1.16	150.1
2020	0.0122	23,559	1,333,554	1.77	144.4
2019	0.0119	13,301	1,248,958	1.06	124.0
2018	0.0123	5,123	1,246,226	0.41	108.9

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

Amounts for covered payroll (c) use the prior year's data to match the measurement date used by the OPEB plan for each year.

SCHEDULE OF CONTRIBUTIONS FOR RHIA

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	District's covered payroll	Contributions as a percent of covered payroll
2022	N/A	$ N/A	$ N/A	$ 1,474,067	N/A %
2021	N/A	N/A	N/A	1,577,320	N/A
2020	N/A	N/A	N/A	1,485,502	N/A
2019	N/A	N/A	N/A	1,333,554	N/A
2018	N/A	N/A	N/A	1,248,958	N/A
2017	N/A	N/A	N/A	1,246,226	N/A

The amounts presented for each fiscal year were actuarially determined at December 31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

All statutorily required contributions were made and are included within PERS contributions (See p. 48)

COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT
COLUMBIA COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2022

GENERAL FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES:				
9-1-1 Excise Fees	$ 595,000	$ 595,000	$ 745,042	$ 150,042
Current Year Taxes	2,819,722	2,819,722	3,087,235	267,513
Prior Year Taxes	77,200	77,200	61,977	(15,223)
SIP Revenue - PGE	45,000	45,000	14,743	6,915
Communications Service Fee	19,100	19,100	51,915	(4,357)
Tow Companies	-	-	905	905
Service to Scappoose Fire	-	-	1,951	1,951
Service to Westport Fire	-	-	1,654	1,654
Forest Trust Funds	-	-	58,938	58,938
Rents and Royalties	7,600	7,600	-	(7,600)
OEM Reimbursement	48,000	48,000	34,381	(13,619)
Earnings on Investments	23,000	23,000	(11,500)	(34,500)
Tower Site Lease Revenue	11,300	11,300	8,228	(3,072)
Miscellaneous	2,700	2,700	2,799	99
Total Revenues	3,648,622	3,648,622	4,058,268	409,646
EXPENDITURES:				
Personnel Services:				
Executive Director	126,200	126,200	120,277	5,923
Chief Financial Officer	96,800	96,800	98,431	(1,631)
Office Support Specialist	58,400	58,400	58,334	66
Operations Manager	91,900	91,900	91,636	264
Program Coordinator	79,100	79,100	-	79100
Training and Cert Coordinator	-	-	53,610	(53,610)
CAD Specialist	87,200	87,200	87,006	194
GIS Specialist	92,700	92,700	49,904	42,796
Technical Manager	91,900	91,900	86,604	5,296
Lead Dispatchers	157,700	157,700	131,599	26,101
Full-time Communication Specialists	761,700	761,700	572,612	189,088
Part-time Communication Specialists	61,100	61,100	50,762	10,338
Overtime Wages	128,800	128,800	141,423	(12,623)
Holiday Premium Pay	16,900	16,900	10,850	6,050
FICA	141,600	141,600	117,931	23,669
PERS	408,300	408,300	306,548	101,752
Worker's Compensation Insurance	3,400	3,400	2,353	1,047
OR State Work Hrs Assessment	1,000	1,000	718	282
Unemployment Insurance	16,600	16,600	13,888	2,712
Medical, Rx, Dental, Vision Insurance	420,400	420,400	325,882	94,518
LTD, life, AD&D Insurance	17,600	17,600	13,288	4,312
Employee Assistance Program	3,000	3,000	0	3,000
Flexible Spending Plan Administration	1,500	1,500	1,548	(48)
Other Personnel Services	15,600	15,600	11,090	4,510
Deferred compensation/HRA	73,900	73,900	52,957	20,943
Total Personnel Services	2,953,300	2,953,300 (1)	2,399,251	554,049
Materials and Services:				
Tower Site Lease / Rent	51,800	51,800	42,804	8,996
Tower & Facility Maintenance	12,400	12,400	6,087	6,313
Tower Site Power & Backup Power	18,100	18,100	12,004	6,096
Tower Site Equipment Repairs & Maintenance	71,900	71,900	61,909	9,991
On Site Backup Power, R & M, Fuel	10,400	10,400	2,090	8,310
On Site Radio & Audio Recording Equipment. R & M	18,900	18,900	8,224	10,676
CAD / GIS / Operations Systems R & M	190,300	190,300	90,006	100,294
Admin Data Systems R&M	42,800	42,800	24,775	18,025
Operations Supplies & Expense	4,900	4,900	2,104	2,796
Facility Utilities	45,900	45,900	37,843	8,057
Facility Maintenance	47,700	47,700	52,383	(4,683)

Continued on page 50b

COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT
COLUMBIA COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2022

GENERAL FUND

	ORIGINAL BUDGET	FINAL BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET
Telecommunications / Emergency	$ 9,200	$ 9,200		7,912	$ 1,288
Telecommunications / Radio	7,500	7,500		3,535	3,965
Telecommunications / Data Base Access	3,900	3,900		1,525	2,375
Telecommunications / Business	25,900	25,900		20,593	5,307
Office Equipment Lease R & M	9,300	9,300		6,237	3,063
Office Supplies & Expense	9,900	9,900		9,865	35
Dues & Subscriptions	4,800	4,800		4,349	451
Business Insurance	44,800	44,800		37,038	7,762
Vehicle Expense	3,400	3,400		730	2,670
Staff Training & Meeting Fees	25,000	25,000		18,668	6,332
Staff Lodging & Meals	19,500	19,500		13,044	6,456
Staff Mileage & Transportation	9,000	9,000		4,622	4,378
Reference & Training Manuals	1,500	1,500		122	1,378
Board Training & Meeting Fees	3,500	3,500		745	2,755
Board Mileage & Transportation	3,000	3,000		0	3,000
Board Lodging & Meals	6,500	6,500		364	6,136
Notices & Publications	4,500	4,500		3,371	1,129
Elections	12,000	12,000		0	12,000
Legal Service	55,000	55,000		28,356	26,644
Audit Service	12,500	12,500		7,250	5,250
Debt Services	10,000	10,000		-	10,000
Professional Services	40,000	40,000		39,440	560
Public Education & Publishing	40,000	40,000		3,228	36,772
Recognition, Events & Awards	6,500	6,500		5,412	1,088
Contract Labor Services	15,000	15,000		8,217	6,783
Disaster & Event Preparedness	14,000	14,000		-	14,000
Miscellaneous Expense	1,000	1,000		-	1,000
Leases	-	-		23,169	(23,169)
Total Materials and Services	912,300	912,300	(1)	588,021	324,279
Capital Outlay:					
System Equipment - On-Site	10,000	10,000		1,656	8,344
System Equipment - OffSite	10,000	10,000		-	10,000
Office Equipment	30,000	30,000		29,545	455
Total Capital Outlay	50,000	50,000	(1)	31,201	18,799
Contingency	236,522	236,522	(1)	-	236,522
Total Expenditures	4,152,122	4,152,122		3,018,473	1,133,649
Excess of Revenues Over, (Under) Expenditures	(503,500)	(503,500)		1,039,795	1,543,295
Other Financing Sources, (Uses):					
Transfer Out	(800,000)	(800,000)		(800,000)	-
Other financing sources	-	-	(1)	23,169	23,169
Total Other Financing Sources,(Uses)	(800,000)	(800,000)		(776,831)	23,169
Net Change in Fund Balance	(1,303,500)	(1,303,500)		262,964	1,566,464
Fund Balance, Beginning	2,103,500	2,103,500		2,615,181	511,681
Fund Balance, Ending	$ 800,000	$ 800,000		2,878,145	$ 2,078,145

(1) Appropriation Level

Reconciliation to Governmental Fund Balance as required by GASB #54:
Ending Fund Balances:

Equipment Reserve Fund	2,453,096
Facilities Reserve Fund	327,936
Revenue Loss Reserve Fund	1,570,228
	$ 7,229,405

Continued from Page 50a

This Page Intentionally Left Blank

COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT

COLUMBIA COUNTY, OREGON

SUPPLEMENTARY INFORMATION

This Page Intentionally Left Blank

COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT
COLUMBIA COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2022

FACILITIES RESERVE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Earnings on Investments	$ 3,000	$ 3,000	$ (1,774)	$ (4,774)
Total Revenues	3,000	3,000	(1,774)	(4,774)
EXPENDITURES				
Capital Outlay	352,900	352,900 (1)	93,034	259,866
Total Expenditures	352,900	352,900	93,034	259,866
Excess of Revenues Over, (Under) Expenditures	(349,900)	(349,900)	(94,808)	255,092
Other Financing Sources, (Uses)				
Transfers In	200,000	200,000	200,000	-
Total Other Financing Sources (Uses)	200,000	200,000	200,000	-
Net Change in Fund Balance	(149,900)	(149,900)	105,192	255,092
Fund Balance, Beginning	149,900	149,900	222,744	72,844
Fund Balance, Ending	$ -	$ -	$ 327,936	$ 327,936

(1) Appropriation Level

Note: This fund's activities have been combined with the General Fund activities in accordance with GASB #54 due to its financing resources being derived primarily from General Fund transfers.

COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT
COLUMBIA COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2022

EQUIPMENT RESERVE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Earnings on Investments	$ 14,500	$ 14,500	$ (12,356)	$ (26,856)
Total Revenues	14,500	14,500	(12,356)	(26,856)
EXPENDITURES				
Capital Outlay	2,583,900	2,583,900 (1)	165,207	2,418,693
Total Expenditures	2,583,900	2,583,900	165,207	2,418,693
Excess of Revenues Over, (Under) Expenditures	(2,569,400)	(2,569,400)	(177,563)	2,391,837
Other Financing Sources (Uses)				
Transfers In	600,000	600,000	600,000	-
Total Other Financing Sources (Uses)	600,000	600,000	600,000	-
Net Change in Fund Balance	(1,969,400)	(1,969,400)	422,437	2,391,837
Fund Balance, Beginning	1,969,400	1,969,400	2,030,659	61,259
Fund Balance, Ending	$ -	$ -	$ 2,453,096	$ 2,453,096

(1) Appropriation Level

Note: This fund's activities have been combined with the General Fund activities in accordance with GASB #54 due to its financing resources being derived primarily from General Fund transfers.

COLUMBIA 911 COMMUNICATIONS DISTRICT
COLUMBIA COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2022

REVENUE LOSS RESERVE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES				
Earnings on Investments	$ 12,600	$ 12,600	$ (7,216)	$ (19,816)
Total Revenues	12,600	12,600	(7,216)	(19,816)
EXPENDITURES				
Revenue Loss Recovery	1,589,300	1,589,300 (1)	-	1,589,300
Total Expenditures	1,589,300	1,589,300	-	1,589,300
Excess of Revenues Over (Under) Expenditures	(1,576,700)	(1,576,700)	(7,216)	
Net Change in Fund Balance	(1,576,700)	(1,576,700)	(7,216)	1,569,484
Fund Balance, Beginning	1,576,700	1,576,700	1,577,444	744
Fund Balance, Ending	$ -	$ -	$ 1,570,228	$ 1,570,228

(1) Appropriation Level

Note: This fund's activities have been combined with the General Fund activities in accordance with GASB #54 due to its financing resources being derived primarily from General Fund transfers.

COLUMBIA 911 COMMUNICATIONS DISTRICT
COLUMBIA COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED
For the Year Ended June 30, 2022

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED AT 7/1/21	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT 6/30/22
GENERAL FUND:						
Current:						
2021-22	$ 3,238,232	$ 86,575	$ (7,143)	$ 1,181	$ 3,076,213	$ 69,482
Prior Years:						
2020-21	62,780	-2	(606)	1,828	34,142	29,863
2019-20	35,358	0	(327)	2,129	17,676	19,484
2018-19	21,017	-	(356)	3,047	16,901	6,806
2017-18	6,870	-	(223)	1,292	6,140	1,799
Prior Years	5,170	-	(344)	871	2,208	3,488
Total Prior	131,195	(2)	(1,856)	9,167	77,067	61,440
Total General Fund	$ 3,369,427	$ 86,572	$ (8,998)	$ 10,348	$ 3,153,280	$ 130,922

RECONCILIATION TO REVENUE:	GENERAL FUND
Cash Collections by County Treasurer Above	$ 3,153,280
Accrual of Receivable:	
Change in deferred revenue from prior year	4,457
June 30, 2021	(13,903)
June 30, 2022	9,173
Other	662
Total Revenue	$ 3,153,669

COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT

COLUMBIA COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT
REQUIRED BY OREGON STATE REGULATIONS

This Page Intentionally Left Blank

PAULY, ROGERS AND CO., P.C.
12700 SW 72nd Ave. ♦ Tigard, OR 97223
(503) 620-2632 ♦ (503) 684-7523 FAX
www.paulyrogersandcocpas.com

June 2, 2023

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Columbia 9-1-1 Communications District (the District) as of and for the year ended June 30, 2022, and have issued our report thereon dated June 2, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America .

Compliance

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

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

- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **Indebtedness limitations, restrictions, and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

In connection with our testing nothing came to our attention that caused us to believe the Columbia 9-1-1 Communications District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

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

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

Roy R. Rogers

Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.