

**City of Rainier
Regular City Council Meeting
January 10, 2022
6 p.m.
Rainier City Hall**

Mayor Jerry Cole called the Regular Council Meeting to order at 6 p.m.

Council Present: Connie Budge, Scott Cooper, Robert duPlessis, Jeremy Howell, Mike Kreger and Levi Richardson

Council Absent: Jenna Weaver

City Attorney Present: No

City Staff Present: Sarah Blodgett, City Recorder; Gregg Griffith, Police Chief; W. Scott Jorgensen, City Administrator; Sue Lawrence, Public Works Director

Flag Salute

OPEN PUBLIC HEARING REGARDING NUISANCE HOUSE AT 313 WEST 7TH STREET – ACCEPT PUBLIC COMMENT – CLOSE PUBLIC HEARING

Mayor Jerry Cole opened the public hearing at 6:01 p.m. He read an email into the record that had been submitted by Kathy Meier. She was unable to attend the hearing in person. Meier lives on West 8th Street and has observed many people coming and going from the property over the years and many disabled vehicles, furniture and garbage spread throughout it. The house on the property was eventually made uninhabitable but the eyesore remains. She's not proud of the disarray on the property and feels it's a nuisance for the community. City Administrator W. Scott Jorgensen said the property had been scheduled for a sheriff's office auction January 5. He called the sheriff's office that afternoon and was told that the attorneys representing the bank that owns the property requested that the same be postponed until February 9. Council President Mike Kreger said the property has been discussed by council for years. The nuisance is an issue and the city needs to be diligent in resolving it. Councilor Scott Cooper agreed. Cole concurred and said the property is a blight on the area. Cole closed the hearing at 6:05 p.m. Kreger moved to declare the property a nuisance. That motion was seconded by Cooper and adopted unanimously.

Additions/Deletions from the Agenda: There were no additions or deletions to the agenda at this time.

Mayor's Address: Cole wished everyone a Happy New Year. He commended the public works staff for doing its due diligence during the recent heavy rains. There's potential for flooding, but the city was prepared and is working on a long-term fix. Staffing was low at the police department over Christmas break, but the city's officers did well.

Visitor Comments: Dave Davies from David Evans and Associates said he was the project manager for the A Street Project. It was nominated for an American Public Works Association award and got first place in Oregon. A Street is now much safer. Davies praised Public Works Director Sue Lawrence for her work on the project and said she's a good asset for the city. Davies presented the award to Cole and the council. Cole said it was a great honor. Mark Whiteley said he's concerned about speeding on A Street and suggests that there be speed bumps or additional signage.

Consider Approval of the Consent Agenda

Consider Approval of the December 6, 2021 Regular Council Meeting Minutes—Kreger moved to approve the consent agenda. That motion was seconded by Councilor Robert duPlessis and adopted unanimously.

New Business

- a. Adoption of Columbia County Hazard Mitigation Plan—Columbia County Emergency Management Director Chris Carey said the plan is updated every five years by the county and local communities. Cole asked if there were any major changes to the plan since it was last adopted. Carey said the hazards tend to stay the same. Councilor Connie Budge asked if the geohazard and slide problems on the east and west side of town are included in the plan. Carey said that slips and slides are things that the county and city need to adapt to. Once they reach a certain magnitude and there's damage, that can be aggregated and the county can make an ask for federal mitigation funds. As long as those issues are acknowledged in the plan, the county can request the funding to build back with more resilience to mitigate the hazard. Jorgensen said that once the Fox Creek Feasibility Study is complete, the City can apply for flood mitigation funding through the Oregon Office of Emergency Management or the Federal Emergency Management Agency. Cooper moved to adopt the plan. That motion was seconded by Kreger and adopted unanimously.
- b. Appointment of Candace Forrest to the REDCO Budget Committee—Cole said he recommended that Forrest be appointed to the position. Budge asked if the appointment should take place at a REDCO board meeting. Cole said the mayor and council have traditionally done appointments to the REDCO Budget Committee. Cooper moved to approve the appointment. That motion was seconded by Kreger and adopted unanimously.
- c. RFP for Certified Public Accountant Professional Services—Jorgensen

said the City advertised the RFP and received one proposal from a firm that staff directly engaged. The proposal was included in the council packet and was for just under \$60,000. He recommends that the RFP be extended for another month so staff can reach out to other firms for additional proposals. Cooper agreed. Kreger said some of the fees proposed by the firm were excessive. Council agreed by consensus to extend the process for another month. City Recorder Sarah Blodgett said the services included in the proposal that was received are more than the city needs. Most of what is required is preparation for the budget. Cole said the item would be moved to Unfinished Business for the February council agenda.

- d. Resolution 22-01-01—For the Assessment of Costs for Demolition of Nuisance House at 516 East E Street—Kreger moved to approve the resolution. That motion was seconded by Cooper and adopted unanimously.
- d. Code Enforcement Survey Results—Jorgensen summarized the results, which were included in the council packet. Budge said she would have preferred to see it include input from people who live outside of the city. She wants more consistency with survey methods. Cooper suggested that a future work session be scheduled on the code enforcement issue. Jorgensen said he could follow up with the Department of State Lands (DSL) and the county about the intergovernmental agreements that should be in the works that would help with code enforcement issues. He said that Planning Commission Chair Erin O’Connell had some ideas for an ordinance to address the issues involving RVs. Planning Commission will be discussing that at its February meeting.
- e. Scope of Work for Fox Creek Feasibility Study—Jorgensen asked about the deadline for the study to be completed. Lawrence said it should be done by September. Kreger moved to approve the scope of work. That motion was seconded by Budge and adopted unanimously, with Cooper abstaining.
- f. Council Goal Setting Session—Budge said she would like to schedule the goal setting session before the budget process begins. She also wants the members of the city’s other committees to be involved to the session. Council agreed by consensus to schedule the session for March 14 at the Masonic Lodge, with a 6 p.m. start time.

Unfinished Business

- a. Riverfront Trail Update—Lawrence said the plan is to have the project’s third phase completed in March.
- b. Fox Creek Update—Lawrence said the alarm system worked during the recent high water weather events in the city. Cole said that Mark Buffington from the Oregon Department of Transportation was in town during all of that to make sure there was a plan in place if Highway 30 had to be shut down.
- c. Senior and Multigenerational Housing

Staff Report—Police Chief Gregg Griffith said that the recent donut fundraiser brought in just over \$4,000. Testing for the officer applicants is scheduled to take place January 29. Lawrence said she's working on repairs to the water plant. The repairs for the land slippage on First Street are almost finished. Public works was busy maintaining the roads during the recent snowstorm. Jorgensen said today was his first day back at the office after taking two weeks off for paternity leave. His wife gave birth Christmas morning to a baby girl. He and the city planner met with a representative of the Department of Land Conservation and Development November 30 regarding the possible adjustment of the city's urban growth boundary. On December 6, he spoke with Rep. Brad Witt's office about having him do a town hall meeting in Rainier after the February legislative session. Jorgensen has offered up the use of city hall for that purpose. He had a discussion with DSL staff about the IGA for code enforcement on property in city limits that's owned by that agency. Jorgensen continues working with the Rainier Oregon Historical Museum board of directors about the memorandum of understanding for the use of city facilities and met with Carey from county emergency management. Along with Cole, he attended the Rainier Chamber of Commerce meeting December 15 and presented former Senator Betsy Johnson with a plaque for her years of service in the legislature. He, Blodgett and the city planner coordinated on the publication of legally required notices for the public hearing on the nuisance property and some ordinances that will be considered by the Planning Commission at its next meeting.

Council Reports

City Calendar/Announcements—Cole said the next council meeting is scheduled for February 7.

Cole adjourned the regular council meeting at 7:05 p.m.

Mayor Jerry Cole

W. Scott Jorgensen, City Administrator

**APPLICATION FOR SERVING ON
CITIZEN ADVISORY BOARDS/COMMITTEES
CITY OF RAINIER**

Date: January 12th, 2022

Name: Crystal Harrel

Mailing Address: PO Box 1671 Rainier, OR 97048

Street Address: 1023 W C Street Rainier, OR 97048

Phone Number: 360-560-7095

Length of Residency in Rainier: 25 years

I am interested in serving on one or more of the following Boards/Committees of the City of Rainier. (See back for descriptions.)

☒ City Council

☐ Planning Commission (volunteer)

☐ Library Board (volunteer)

☐ Budget Committee (volunteer)

☐ Park Advisory Group (volunteer)

☐ 'A' Street Advisory Committee (volunteer)

1. Why are you interested in serving on this Board or Committee?

I would like to be more involved with my local community and help to make decisions that continue to improve our local environment for community members.

2. What strengths do you possess to contribute to this Board or Committee?

I am a strong advocate with positive communication skills. I am passionate and invested in our local community. I have 11 years experience in Community Mental Health (both Macro and Micro level) and have good relationships with local agencies.

3. Do you have previous or current experience in community affairs? If so, please explain.

Yes; As mentioned above I have worked in Community Mental Health for 11 years, which relies heavily on community resources and services. As a Licensed Clinical Social Worker, I have experience working with and in our community.

Thank you for completing this questionnaire and your interest in serving your community.

**APPLICATION FOR SERVING ON
CITIZEN ADVISORY BOARDS/COMMITTEES
CITY OF RAINIER**

Date: 1-27-22

Name: Tess-J. Thurese Poat

Mailing Address: PO Box 1387

Street Address: 211 W. 7th St.

Phone Number: 971-352-7010

Length of Residency in Rainier: Since July 2020

I am interested in serving on one or more of the following Boards/Committees of the City of Rainier. (See back for descriptions.)

- | | |
|--|--|
| <input checked="" type="checkbox"/> City Council | <input type="checkbox"/> Planning Commission (volunteer) |
| <input type="checkbox"/> Library Board (volunteer) | <input type="checkbox"/> Budget Committee (volunteer) |
| <input type="checkbox"/> Park Advisory Group (volunteer) | <input type="checkbox"/> 'A' Street Advisory Committee (volunteer) |

1. Why are you interested in serving on this Board or Committee?

*Please
see
Attached.*

2. What strengths do you possess to contribute to this Board or Committee?

3. Do you have previous or current experience in community affairs? If so, please explain.

Thank you for completing this questionnaire and your interest in serving your community.

J therese Poat

jtheresepeat@gmail.com

971-352-7010

1. Why are you interested in serving on this Board or Committee?

I appreciate Rainier community's dedication to each other, while embracing new families, new ideas, and respecting its history. I admire its close knit community and its equitable and compassionate assistance to all members. I would like to assist Rainier's future with whichever of my skills might be useful.

2. What strengths do you possess to contribute to this board or committee?

Over the course of my career, my strengths and experiences have surrounded the areas of social service, direct care, and applied research. I would like to offer to the committee my strengths in analytical research, volunteer recruitment and community engagement, and project and program management. I develop a quick rapport and calmly resolve conflicts, and others note my eye for detail. I also bring an enthusiasm to learn and contribute to a community that my family has decided to call their forever home.

3. Do you have previous or current experience in community affairs? If so, please explain.

I started in my hometown in high school as an aide to our city clerk, Charles LeGrant, who instilled in me an appreciation of local history, voting rights, and equitable action. My college advisors encouraged me toward project management and student development for a student body of over 40,000. Since graduate school my applied research has focused on community based participatory research and community collaboration. In recent years I have moved back into direct social service and am currently employed as an intake specialist at HOPE of Rainier. At HOPE I hear the concerns and struggles of our community members in need, and believe that I would well represent their interests.

j. therese poat

(971) 352-7010 | jtheresepoat@gmail.com

2007 Master of Arts, Applied Anthropology; Portland State University

https://www.researchgate.net/profile/Jennifer_Poat

<https://www.linkedin.com/in/j-therese-poat-32b5704/>

Diverse applied research experience; from observation to analysis, design to publication.

Select Research Experience

My research experiences include: ethnographic and qualitative methods design, project assessment, mixed-methods implementation and analysis, community based participatory research, service learning, and focus groups. Spanish conversational proficiency.

Research Triangle Institute, Contract Researcher

2017- 19 Recruitment and data collection for a longitudinal, computer aided study for the RESPECT project; an FDA sponsored assessment of an American public health initiative directed toward LGBTQ youth.

SmartRevenue, Contract Ethnographer

2002- 18 On-site ethnographic observations, rapid assessment of user (UX) experiences, computer aided screeners, in-depth health interviews, data collection and management.

Oregon Health & Science University, School of Nursing

2007-12 Project manager: GENETALK Vignette study (Nancy Press, PI)

-Program assistant for the ICESS consortium: Interdisciplinary Center for Epigenetics, Science & Society

-Project Manager for the study GENETALK: Is primary care ready to utilize the promise of genetics? counselors, primary care physicians, and patients of various experience in epigenetic tests.

2009-12 Research Associate: ESLD Treatment Decisions Study (Lissi Hansen, PI)

Data management of mixed methods; using ethnographic notes, chart records and family interviews to address communication among all involved parties on the trajectory of end-stage liver disease.

US Veterans Administration, Research Assistant

2007-10 Project EQUALED: A Community Based Participation Research study (Somnath Saha, PI)

Analysis on focus group conversations regarding race and gender concordance within a health care setting.

Portland State University, Public Health Education Department

2002 Graduate Research Assistant (Yvonne Michaels, PI)

Immigrant and Refugee Women's Health: Community Needs Assessment.

University of Michigan, Survey Research Institute

Morrison Youth Services, Residential Counselor I

1999 -02 Evaluation of client social development and positive social interactions.

Chairs, Papers, and Presentations

Recent study interests include: comorbidity and chronic illness, concordance and trust within healthcare interactions, practical mental health applications, and folk etiologies.

Presentation: Our Long Ride on the Short Bus; Syndemics, Support and the Social Security Disability system. In New and Emerging Perspectives in the Anthropology of Mental Health, Society for Applied Anthropology International Conference, November 2021.

Paper: Trust is the Basis for Effective Suicide Risk Screening and Assessment in Veterans. Linda Ganzini, Lauren M Denneson, Nancy Press, Matthew J Bair, Drew A Helmer, Jennifer Poat, Steven K Dobscha. Journal of General Internal Medicine. 04/2013; Society of General Internal Medicine, Springer Verlag.

Presentation: Medical Anthropology in Practice: lessons from the Clinical field, Portland State University, November 2011

Session Chair: Ethical Dilemmas of Medical Research, Society for Applied Anthropology International Conference, March 2011

Presentation: Poat, J., Press, N., Sellers, D. GENE TALK: How do Americans feel about sharing Genetic information, Society for Applied Anthropology International Conference, March 2011

Presentation: Medical Anthropology in Practice: lessons from the Clinical field, Portland State University, May & November 2010

Session Chair: Current Research in Health Disparities, Society for Applied Anthropology International Conference, March 2010

Presentation: Poat, J., Press, N., Saha, S., O'Brien, K. Components of Trust between a patient and provider, Society for Applied Anthropology International Conference, March 2010

Poster: O'Brien, K., Poat, J., Press, N., Saha, S. "They're Looking Through You": Reports from African American, Latina/Latino, and European American adults concerning experiences with doctors. Society for the Psychological Study of Ethnic Minority Issues first convention, Ann Arbor, Michigan (2010 June)

Presentation: Medical Anthropology in Practice: lessons from the Clinical field, Applied Anthropology course, Portland State University, November 2009

Presentation: Good Enough Health: Health Care Seeking Behaviors Among Oregon's Seasonal and Day-Laborers; Feb 2007. Portland State University, Department of Anthropology

Presentation: Service Learning, Community Organizations, & the Anthropological Difference

**APPLICATION FOR SERVING ON CITIZEN
ADVISORY BOARDS/COMMITTEES CITY OF RAINIER**

Date: 09/26/2021

Name: Denise Watsor

Mailing Address: P.O.Box 1660 Box 1660

Street Address: 803 West C Street

Phone Number: 541-992-4512

Length of Residency in Rainier: 1 year 2 months

I am interested in serving on one or more of the following Boards/Committees of the City of Rainier. (See back for descriptions.)

☒ **City Council**

Library Board (volunteer)
Park Advisory Group (volunteer).

Planning Commission (volunteer)
Budget Committee (volunteer)
'A' Street Advisory Committee
(volunteer)

1 Why are you interested In serving on this Board or Committee?

I have a vested interest in this community, I am retiring here and I'm on the parks commission. would like to contribute to my community with fresh eyes.

2 What strengths do you possess to contribute to this Board or Committee?

My integrity is my biggest strength , I'm easy to communicate with
and believe it's integral for transparent growth.

I have courage to be uncomfortable for the greater good
and empathy for everyone.

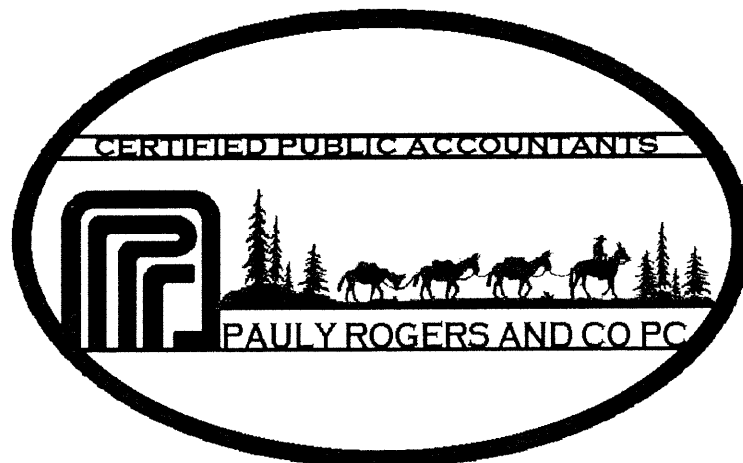
3 Do you have previous or current experience In community affairs? If so, please explain. I have worked on committees and campaigns before in Nevada and Idaho. They were political in nature and I was a part of the grass roots up until our candidate went to his term in office

Thank you for completing this questionnaire and your interest in serving your community.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2021



12700 SW 72nd Ave.
Tigard, OR 97223

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

2020-2021 COUNCIL MEMBERS AND OFFICERS

CITY COUNCIL

TERM EXPIRES

Jerry Cole - Mayor	December 31, 2022
Mike Kreger – Council President	December 31, 2024
Connie Budge	December 31, 2022
Brenda Tschida	December 31, 2022
Robert DuPlessis	December 31, 2022
Scott Cooper	December 31, 2022
Jenna Weaver	December 31, 2024
Levi Richardson	December 31, 2024

Council members receive mail at the address listed below.

OFFICIALS

W. Scott Jorgenson, City Administrator/Finance Director/Recorder
P.O. Box 100
Rainier, Oregon 97048

CITY ATTORNEY

Stephen D. Petersen, P.C.
P.O. Box 459
Rainier, Oregon 97048

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

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**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

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**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**

This section of the City of Rainier's annual financial report presents our discussion and analysis of the City's financial performance during the fiscal year ended June 30, 2021. Please read it in conjunction with the City's financial statements and notes, which follow this section.

FINANCIAL HIGHLIGHTS

- The City's total net position was \$6,630,665 at June 30, 2021.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report is prepared by the City using the concepts in the Governmental Accounting Standards Board Statement No. 34 (GASB 34), which sets reporting standards for governmental units under generally accepted accounting principles (GAAP). However, the City's statements are not prepared under GAAP, but have been prepared on the modified cash basis of accounting described in Note 1 to the basic financial statements. Accordingly, the City's basic financial statements do not include all of the statements, reconciliations and disclosures that would normally be required.

Management has determined that the modified cash basis of accounting is appropriate for the City due to its lack of complexity and the necessity to account for, and plan for, the cash needed to operate the City.

This annual report consists of five parts: *management's discussion and analysis* (this section), the *basic financial statements*, *required supplementary information*, *supplementary information*, and *other information*. The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are *government-wide financial statements* that provide information about the City's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the City's operations in more detail than the government-wide statements. *The governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.

The basic financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the basic financial statements. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Government-wide Statements

The City provides “governmental activities” as defined in GASB 34, and has substantial business-type activities. The City has a total of eleven funds. Eight of the funds are classified as governmental funds. Three of these are considered major funds, while the other five are deemed minor funds. The three remaining funds are classified as enterprise funds.

Fund Financial Statements

The fund financial statements provide more detailed information about the City’s most significant *funds* - not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

Most of the City’s basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City’s programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

GOVERNMENT-WIDE MODIFIED CASH BALANCES PRIMARY GOVERNMENT

	2020	2021
ASSETS:		
Cash and Investments	\$ 5,381,469	\$ 6,697,425
Property Taxes Receivable	79,435	75,342
Total Assets	5,460,904	6,772,767
LIABILITIES		
Accrued Compensated Absences	65,592	66,722
Payroll Liabilities	333	38
Total Liabilities	65,925	66,760
DEFERRED INFLOW OF RESOURCES:		
Deferred Revenue	79,435	75,342
NET POSITION		
Unrestricted	4,118,978	4,459,834
Restricted	940,659	2,170,831
Total Net Position	\$ 5,315,544	6,630,665

CHANGES IN MODIFIED CASH BASIS NET POSITION

	2020	2021
RECEIPTS:		
Charges for Services and Contributions		
Governmental Activities	\$ 301,836	315,772
Business-Type Activities:		
Water	953,344	1,030,474
Sewer	975,587	1,030,344
Timber	291,738	135,882
General Revenues		
Property Tax	1,564,329	1,647,183
Other Taxes/Fees	108,211	124,573
Operating Grants	142,524	142,992
Interest	105,002	43,814
Miscellaneous/Other	384,443	1,266,430
Total Receipts	4,684,490	5,737,464
DISBURSEMENTS:		
Governmental Activities:		
General Government	89,268	72,846
City Building and Maintenance	12,139	9,776
Land Use and Development	20,453	21,056
Library	59,442	49,073
Attorney	7,396	7,476
Finance & Administration	22,748	44,648
Municipal Court	103,989	50,614
Public Properties	65,135	95,369
Police Department	755,534	800,679
Street	159,384	184,605
Library Trust	5,915	7,445
Capital Outlay	228,023	822,224
Debt Service Payment	927,497	924,252
Special Projects	50,000	-
Business-Type Activities:		
Water	901,932	598,314
Sewer	729,148	687,086
Timber	61,249	46,880
Total Disbursements	4,199,252	4,422,343
Beginning Net Position	4,687,782	5,315,544
Change in Net Position	627,762	1,315,121
Ending Net Position	\$ 5,315,544	6,630,665

The main sources of revenue are property tax receipts, user fees, and project related grants and timber proceeds. The main disbursements include public safety, water and sewer utilities, street maintenance, and special projects.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Governmental fund balances totaled \$4,340,811 at June 30, 2021. A summary of changes in governmental fund balances follows:

CHANGES IN GOVERNMENTAL FUND BALANCES

	June 30, 2020 2020	June 30, 2021 2021	Change
General Fund	\$ 1,791,654	\$ 2,164,940	\$ 373,286
Other Funds	1,301,799	2,175,871	874,072
Total	<u>\$ 3,093,453</u>	<u>\$ 4,340,811</u>	<u>\$ 1,247,358</u>

CAPITAL ASSETS

The City does not have information available regarding the City's capital assets or depreciation.

LONG TERM DEBT

The City's Long Term Debt associated with the City's capital assets is not disclosed in the Basic Financial Statements because the City is on the modified cash basis of accounting.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

Our financial report is designed to provide our taxpayers, ratepayers, investors and creditors with an overview of the City's finances. If you have any questions about this report or need any clarification of information please contact the City of Rainier. Our address is: PO Box 100, Rainier, OR 97048.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**STATEMENT OF NET POSITION - MODIFIED CASH BASIS
June 30, 2021**

	PRIMARY GOVERNMENT			COMPONENT
	GOVERNMENTAL	BUSINESS TYPE	TOTAL	UNIT (REVIEWED)
ASSETS				
Cash and Investments	\$ 4,289,396	\$ 2,408,029	\$ 6,697,425	\$ 670,064
Property Tax Receivable	51,415	23,927	75,342	13,333
Total Assets	4,340,811	2,431,956	6,772,767	683,397
LIABILITIES				
Accrued Compensated Absences	66,722	-	66,722	-
Payroll Liabilities	38	-	38	-
Total Liabilities	66,760	-	66,760	-
DEFERRED INFLOW OF RESOURCES				
Unavailable Property Tax Revenue	51,415	23,927	75,342	13,333
Total Deferred Inflows of Resources	51,415	23,927	75,342	13,333
NET POSITION:				
Restricted for:				
Street	261,505	-	261,505	-
Library	94,840	-	94,840	-
Debt Service	364,096	-	364,096	177,745
SDC Charges	1,236,497	-	1,236,497	-
Special Projects	213,893	-	213,893	-
Unrestricted	2,051,805	2,408,029	4,459,834	492,319
Total Net Position	\$ 4,222,636	\$ 2,408,029	\$ 6,630,665	\$ 670,064

See accompanying notes to basic financial statements.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the year ended June 30, 2021**

Functions/Programs	Program Cash Receipts			Net Receipts (Disbursements) and Changes in Net Position			
	Cash Disbursements	Charges For Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total	Component Unit (Reviewed)
Governmental Activities							
General Government	\$ 72,846	\$ -	\$ -	\$ (72,846)	\$ -	\$ (72,846)	\$ -
City Building and Maintenance	9,776	-	-	(9,776)	-	(9,776)	-
Land Use and Development	21,056	3,226	-	(17,830)	-	(17,830)	-
Library	49,073	123	-	(48,950)	-	(48,950)	-
Attorney	7,476	-	-	(7,476)	-	(7,476)	-
Finance & Administration	44,648	141,307	-	96,659	-	96,659	-
Municipal Court	50,614	55,166	-	4,552	-	4,552	-
Public Properties	95,369	115,950	-	20,581	-	20,581	-
Police Department	800,679	-	3,420	(797,259)	-	(797,259)	-
Street	184,605	-	139,572	(45,033)	-	(45,033)	-
Special Projects	-	-	-	-	-	-	-
Library Trust	7,445	-	-	(7,445)	-	(7,445)	-
Capital Outlay	822,224	-	-	(822,224)	-	(822,224)	-
Debt Service Payments	924,252	-	-	(924,252)	-	(924,252)	-
Total Governmental Activities	3,090,063	315,772	142,992	(2,631,299)	-	(2,631,299)	-
Business-Type Activities							
Water	598,314	1,030,474	-	-	432,160	432,160	-
Sewer	687,086	1,030,344	-	-	343,258	343,258	-
Timber	46,880	135,882	-	-	89,002	89,002	-
Total Business Activities	1,332,280	2,196,700	-	-	864,420	864,420	-
Total Primary Government	\$ 4,422,343	\$ 2,512,472	\$ 142,992	(2,631,299)	864,420	(1,766,879)	-
Component Unit							
Rainier Economic Development Cour	\$ 600,711	\$ -	\$ -	-	-	-	(600,711)
General Receipts							
Property Taxes				1,137,396	509,787	1,647,183	286,827
Interest on Delinquent Taxes				207	-	207	-
Property Tax Reimbursements				-	-	-	-
Other Taxes				124,573	-	124,573	-
Interest				43,607	-	43,607	5,908
Miscellaneous				1,254,555	11,875	1,266,430	1,868
Transfers (net)				1,319,449	(1,319,449)	-	-
Total General Receipts and Transfers				3,879,787	(797,787)	3,082,000	294,603
Change in Net Position				1,248,488	66,633	1,315,121	(306,108)
Beginning Net Position				2,974,148	2,341,396	5,315,544	976,172
Ending Net Position				\$ 4,222,636	\$ 2,408,029	\$ 6,630,665	\$ 670,064

See accompanying notes to basic financial statements

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
June 30, 2021**

	GENERAL FUND	DEBT SERVICE FUND	STREET FUND	SPECIAL PROJECT FUND	NON-MAJOR FUNDS	TOTAL
ASSETS:						
Cash and Investments	\$ 2,118,565	\$ 364,096	\$ 261,505	\$ 213,893	\$ 1,331,337	\$ 4,289,396
Taxes Receivable	46,375	-	5,040	-	-	51,415
Total Assets	<u>\$ 2,164,940</u>	<u>\$ 364,096</u>	<u>\$ 266,545</u>	<u>\$ 213,893</u>	<u>\$ 1,331,337</u>	<u>\$ 4,340,811</u>
DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:						
Liabilities:						
Payroll Liabilities	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ 38
Total Liabilities	<u>38</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38</u>
Deferred Inflows of Resources:						
Unavailable Property Tax Revenue	46,375	-	5,040	-	-	51,415
Total Deferred Inflows of Resources	<u>46,375</u>	<u>-</u>	<u>5,040</u>	<u>-</u>	<u>-</u>	<u>51,415</u>
Fund Balances:						
Restricted for:						
Street Fund	-	-	261,505	-	-	261,505
Library Fund	-	-	-	-	94,840	94,840
Debt Service Fund	-	364,096	-	-	-	364,096
SDC Charges	-	-	-	-	1,236,497	1,236,497
Special Projects	-	-	-	213,893	-	213,893
Unassigned	2,118,527	-	-	-	-	2,118,527
Total Fund Balances	<u>2,118,527</u>	<u>364,096</u>	<u>261,505</u>	<u>213,893</u>	<u>1,331,337</u>	<u>4,289,358</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,164,940</u>	<u>\$ 364,096</u>	<u>\$ 266,545</u>	<u>\$ 213,893</u>	<u>\$ 1,331,337</u>	<u>\$ 4,340,811</u>

See accompanying notes to basic financial statements.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

Reconciliation of the Governmental Funds
Balance Sheet - Modified Cash Basis to the Statement of Net Position - Modified Cash Basis
June 30, 2021

Total Fund Balances - Governmental Funds	\$ 4,289,358
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Liabilities applicable to the governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long term, are reported in the Statement of Net Position.

Liabilities	
Accrued Compensated Absences	<u>(66,722)</u>

Net Position	<u><u>\$ 4,222,636</u></u>
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See accompanying notes to basic financial statements.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the year ended June 30, 2021

	GENERAL FUND	DEBT SERVICE FUND	STREET FUND	SPECIAL PROJECT FUND	NON-MAJOR FUNDS	TOTAL
RECEIPTS:						
DEQ SRF WWTP	\$		\$	\$	\$ 795,853	\$ 795,853
Current Property Taxes	1,002,885	\$ -	103,426	-	-	1,106,311
Prior Property Taxes	27,585	-	3,500	-	-	31,085
Interest on Delinquent Taxes	207	-	-	-	-	207
Property Tax Reimbursement	-	-	-	-	-	-
Other State Taxes	84,948	-	-	-	-	84,948
State Liquor Taxes	37,770	-	-	-	-	37,770
State Cigarette Taxes	1,855	-	-	-	-	1,855
State Marine Board	14,550	-	-	-	-	14,550
Boating Fees	71,905	-	-	-	-	71,905
Grants	-	-	-	-	-	-
Municipal Court Fines	55,166	-	-	-	-	55,166
Fees and Permits	144,656	-	-	-	-	144,656
State Revenue Sharing	26,225	-	-	-	-	26,225
State Street Allotment	-	-	139,572	-	-	139,572
Mineral Royalties	10,245	-	-	-	-	10,245
Leases	44,045	-	-	-	-	44,045
Library Donations	4,000	-	-	-	-	4,000
Interest	42,982	-	-	-	625	43,607
Rainier Together Revenue	-	-	-	-	-	-
RV Camping	615	-	-	-	-	615
REDCO	-	-	-	-	200,000	200,000
Vehicle Impoundment	300	-	-	-	-	300
Police Training & USDOJ	3,420	-	-	-	-	3,420
Administrative Support	9,600	-	-	-	-	9,600
System Development Charges	-	-	-	-	14,260	14,260
Miscellaneous	45,456	-	1,259	132,138	54	178,907
Total Receipts	1,628,415	-	247,757	132,138	1,010,792	3,019,102
DISBURSEMENTS:						
Personnel Services	923,134	-	56,142	-	-	979,276
Materials and Services	227,236	-	128,303	-	7,445	362,984
Capital Outlay	22,692	-	31,198	259,032	509,302	822,224
Debt Service	-	924,252	-	-	-	924,252
Total Disbursements	1,173,062	924,252	215,643	259,032	516,747	3,088,736
Excess of Receipts Over, (Under) Disbursements	455,353	(924,252)	32,114	(126,894)	494,045	(69,634)
Other Financing Sources, (Uses)						
Operating Transfers In	-	924,252	-	-	675,000	1,599,252
Operating Transfers Out	(80,000)	-	(200,000)	-	-	(280,000)
Total Other Financing Sources, (Uses)	(80,000)	924,252	(200,000)	-	675,000	1,319,252
Net Change in Fund Balances	375,353	-	(167,886)	(126,894)	1,169,045	1,249,618
Beginning Fund Balance	1,743,174	364,096	429,391	340,787	162,292	3,039,740
Ending Fund Balance	\$ 2,118,527	\$ 364,096	\$ 261,505	\$ 213,893	\$ 1,331,337	\$ 4,289,358

See accompanying notes to basic financial statements

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

Reconciliation of the Governmental Funds
Statement of Receipts, Disbursements, and Changes in Fund Balances - Modified Cash Basis
to the Statement of Activities - Modified Cash Basis
For the year ended June 30, 2021

Total Net Changes in Fund Balances - Governmental Funds	\$ 1,249,618
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Payment of accrued compensated absences is a disbursement in the governmental funds, but the payment reduces long-term liabilities in the Statement of Net Position. Additions to accrued compensated absences is an expense for the Statement of Net Position but not the governmental funds.	<u>(1,130)</u>
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Change in Net Position of Governmental Activities	<u><u>\$ 1,248,488</u></u>
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See accompanying notes to basic financial statements.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
June 30, 2021**

	WATER FUND	SEWER FUND	TIMBER FUND	TOTAL
ASSETS:				
Cash and Investments	\$ 557,320	\$ 593,851	\$ 1,256,858	\$ 2,408,029
Taxes Receivable	-	23,927	-	23,927
	<u>557,320</u>	<u>23,927</u>	<u>-</u>	<u>23,927</u>
Total Assets	<u>\$ 557,320</u>	<u>\$ 617,778</u>	<u>\$ 1,256,858</u>	<u>\$ 2,431,956</u>
DEFERRED INFLOWS OF RESOURCES AND NET POSITION:				
Deferred Inflows of Resources:				
Unavailable Property Tax Revenue	\$	23,927	-	23,927
	<u>-</u>	<u>23,927</u>	<u>-</u>	<u>23,927</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>23,927</u>	<u>-</u>	<u>23,927</u>
Net Position				
Unrestricted	557,320	593,851	1,256,858	2,408,029
	<u>557,320</u>	<u>593,851</u>	<u>1,256,858</u>	<u>2,408,029</u>
Total Net Position	<u>557,320</u>	<u>593,851</u>	<u>1,256,858</u>	<u>2,408,029</u>
Total Deferred Inflows of Resources and Net Position	<u>\$ 557,320</u>	<u>\$ 617,778</u>	<u>\$ 1,256,858</u>	<u>\$ 2,431,956</u>

See accompanying notes to basic financial statements.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
For the year ended June 30, 2021**

	WATER FUND	SEWER FUND	TIMBER FUND	TOTAL
OPERATING RECEIPTS				
Water Deposits	\$ 1,024,954	\$ -	\$ -	\$ 1,024,954
Water Revenue	420	-	-	420
Hook-Up Fees	5,100	500	-	5,600
Sewer Revenue	-	696,475	-	696,475
Sludge Revenue	-	333,369	-	333,369
PGE: Watershed Easement			-	
Timber Sales	-	-	135,882	135,882
Total Receipts	1,030,474	1,030,344	135,882	2,196,700
OPERATING DISBURSEMENTS				
Personnel Services	419,769	438,046	15,289	873,104
Materials and Services	178,545	249,040	31,591	459,176
Capital Outlay	-	-	-	-
Total Operating Disbursements	598,314	687,086	46,880	1,332,280
Operating Income (Loss)	432,160	343,258	89,002	864,420
NONOPERATING RECEIPTS (DISBURSEMENTS)				
Property Taxes	-	509,787	-	509,787
Miscellaneous	9,042	2,833	-	11,875
Total Nonoperating Receipts (Disbursements)	9,042	512,620	-	521,662
Income (Loss) Before Contributions and Transfers	441,202	855,878	89,002	1,386,082
Other Financing Sources (Uses)				
Transfer Out	(487,336)	(832,113)	-	(1,319,449)
Change in Modified Cash Basis Net Position	(46,134)	23,765	89,002	66,633
Beginning Net Position	603,454	570,086	1,167,856	2,341,396
Ending Net Position	\$ 557,320	\$ 593,851	\$ 1,256,858	\$ 2,408,029

See accompanying notes to basic financial statements

CITY OF RAINIER
COLUMBIA COUNTY OREGON

COMBINING STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS
PROPRIETARY FUNDS
For the year ended June 30, 2021

	WATER FUND	SEWER FUND	TIMBER FUND	TOTAL
Cash Flows from Operating Activities:				
Cash Received from Customers	\$ 1,030,474	\$ 1,030,344	\$ 135,882	\$ 2,196,700
Payments to Suppliers	(178,545)	(249,040)	(46,880)	(474,465)
Payments to Employees	(419,769)	(438,046)	-	(857,815)
Net Cash From Operations	432,160	343,258	89,002	864,420
Cash Flows From Capital and Related Financing Activities:				
Property Taxes	-	509,787	-	509,787
Interfund Transfers	(487,336)	(832,113)	-	(1,319,449)
Net Cash (Used) By Capital and Related Financing Activities	(487,336)	(322,326)	-	(809,662)
Cash Flows From Investing Activities				
Interest and Miscellaneous	9,042	2,833	-	11,875
Net Cash (Used) By Investing Activities	9,042	2,833	-	11,875
Net Increase In Cash and Investments	(46,134)	23,765	89,002	66,633
Cash and Investments at Beginning of Year	603,454	570,086	1,167,856	2,341,396
Cash and Investments at End of Year	<u>\$ 557,320</u>	<u>\$ 593,851</u>	<u>\$ 1,256,858</u>	<u>\$ 2,408,029</u>
Reconciliation of Cash Flows From Operating Activities to Operating Income				
Operating Income	\$ 432,160	\$ 343,258	\$ 89,002	\$ 864,420
Adjustments				
(Increase), Decrease in Accounts Receivable	-	2,128	-	2,128
Increase, (Decrease) in Deferred Revenue	-	(2,128)	-	(2,128)
Net Cash From Operations	<u>\$ 432,160</u>	<u>\$ 343,258</u>	<u>\$ 89,002</u>	<u>\$ 864,420</u>

See accompanying notes to basic financial statements.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ORGANIZATION AND THE FINANCIAL REPORTING ENTITY

The City of Rainier (the City) is a municipal corporation organized under ORS 221 of the State of Oregon and uses a council form of government. The City Council, composed of an elected Mayor and the elected council members, forms the legislative branch of the City's government and, along with an appointed City Administrator, manages the operations. Police protection, water and sewer services, street maintenance, a library, parks, land use planning and building inspection services are provided for all its citizens.

Accounting principles generally accepted in the United States of America require that these financial statements present the City of Rainier (the primary government) and all component units, if any. Component units, as established by the Government Accounting Standards Board (GASB) Statement No. 61, are separate organizations that are included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

Based upon the above criteria, the following is a brief description of a component unit of the City:

Rainier Economic Development Council (REDCO) – was formed in April 1993 to have urban renewal authority under Oregon law. REDCO does planning and economic development that focuses on the Rainier Waterfront. Receipts are primarily from property taxes. Disbursements are made for planning and economic development.

Although it is legally separate from the City, REDCO's council is appointed by the City Council and because of the significance of its financial relationship with the City, REDCO should be reported as if it were part of the reporting entity (City). The reviewed financial statements of REDCO for fiscal year 2020-21 are included in the City's modified cash basis basic financial statements.

B. BASIS OF PRESENTATION – FUND ACCOUNTING

Funds are used to report the financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

The following major governmental funds are reported:

General Fund - This fund accounts for all receipts and disbursements, except those required to be accounted for in another fund. The principal receipt sources are property taxes, franchise fees, fines and state-shared receipts. Disbursements are made primarily to finance current operations, the library and for public safety.

Debt Service Fund - This fund provides for the payment of principal and interest on the Water Improvement Bonds and notes payable debt. Principal receipt sources are transfers from other funds.

Street Fund – This fund accounts for receipts from gas tax apportionments received from the State of Oregon, property taxes, and disbursements for maintenance of public streets.

Special Project Fund – This fund provides for special improvements made the to "A" Street Plaza area to the riverfront area.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. BASIS OF PRESENTATION – FUND ACCOUNTING (CONTINUED)

ENTERPRISE FUNDS

These funds account for the acquisition, operation and maintenance of facilities and services, which are entirely or predominantly self-supporting through service charges to customers. The following funds are included in this category:

- Water Fund
- Sewer Fund
- Timber Fund

OTHER FUNDS

These funds account for receipts derived from specifically designated sources which are legally restricted to finance particular functions or activities that the City Council desires to account for separately. Funds included within this category are:

- Library Fund
- Water Capital Improvement Fund
- Sewer Capital Improvement Fund
- Transportation Capital Improvement Fund

C. BASIS OF ACCOUNTING

The City follows the modified cash basis of accounting. Under the modified cash basis of accounting, receipts are recognized when collected rather than when measurable and available, and disbursements are recognized when paid rather than when incurred. Fund operating statements present increases (receipts and other financing sources) and decreases (disbursements and other financing uses) in cash. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

This basis of accounting is specifically allowed under Oregon State Law, and the City considers the use of this basis to be an appropriate reflection of the City's financial status and results of operations. Accounting principles generally accepted in the United States of America would require that all funds considered to be governmental funds be accounted for on the modified accrual basis of accounting and proprietary funds under the accrual method. Under these bases receipts are recorded when measurable and available, and disbursements are recorded when incurred, with certain modifications. The principal modifications from the cash basis are the recording of compensated absences and uncollected property taxes which are disclosed as deferred inflows of resources but not recorded as a receipt.

Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating receipts of the enterprise funds are charges to customers for sales and services. Operating disbursements for enterprise funds include the cost of sales and services, and administrative disbursements. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements report information on the primary government under the modified cash basis of accounting. Under this modification capital assets and related depreciation, long term debt and pension liabilities are not reported. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment is offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

E. BUDGETS

A budget is prepared for each fund type in accordance with the modified cash basis of accounting and legal requirements set forth in the Oregon Local Budget Law. The budget process begins early in each fiscal year with the establishment of the budget committee. Recommendations are developed through late winter with the budget committee approving the budget in early spring. Public notices of the budget hearing are published generally in early spring with a public hearing being held approximately three weeks later. The Council may amend the budget prior to adoption; however, budgeted disbursements for each fund may not be increased by more than ten percent. The budget is then adopted, appropriations are made and the tax levy declared no later than June 30.

The General Fund is budgeted by organizational unit. The disbursement budgets for the other remaining funds are appropriated at the following levels:

LEVEL OF CONTROL

Personnel Services

Materials and Services

Capital Outlay

Contingencies and Transfers

Debt Service

Disbursements cannot legally exceed the above appropriation levels except in the case of grants which could not be estimated at the time of budget adoption and are appropriated by Council resolution. Management may amend line items in the budget without Council approval as long as appropriation levels (the legal level of control) are not changed. The Council may make appropriation transfers by resolution as long as total appropriations by fund are not increased. Supplemental appropriations may occur if the Council approves them due to a need which exists which was not determined at the time the budget was adopted. Budget amounts shown in the financial statements reflect the original budget amounts and one appropriation transfer resolution. Disbursements in the various funds were within authorized appropriations for the year ended June 30, 2021.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. PROPERTY TAXES

Ad valorem property taxes are levied and become a lien on all taxable property as of July 1. Property taxes are levied on November 15. Collection dates are November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15. Taxes unpaid and outstanding on May 16 are considered delinquent. As the basic financial statements are presented on the modified cash basis, uncollected property taxes are shown in the combined balance sheet with the offset to unavailable property tax revenue. Uncollected taxes are deemed by management to be substantially collectible or recoverable through liens.

G. CAPITAL ASSETS

Capital asset records are not maintained. Accordingly, the modified cash basis basic financial statements do not include capital assets and the related depreciation in the proprietary and government-wide financial statements. The amount of capital assets and related depreciation are not known. Acquisitions of capital assets are recorded as disbursements in the various funds when purchased. Receipts from the sale of capital assets are accounted for as receipts in the fund that purchased the asset. Maintenance and repairs are charged to disbursement accounts when paid.

H. LONG-TERM OBLIGATIONS

Long-term debt associated with capital assets is not reported in the modified cash basis basic financial statements because they are presented on the modified cash basis of accounting. The Debt Service Fund makes payments for general obligation debt. All other long-term debt is paid by the Water and Sewer Funds. All debt principal and interest is budgeted in the Debt Service, Water and Sewer Funds.

I. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the modified cash basis 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. The PERS pension related deferrals is disclosed in these footnotes but not recorded in the basic financial statements because the City uses the modified cash basis of accounting.

In addition to liabilities, the modified cash basis 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. The City has two types of items which qualify for reporting in this category, unavailable property tax receipts and pension related deferrals. Unavailable property tax receipts are deferred and recognized as an inflow of resources in the period that the amounts are received. At June 30, 2021 there were deferred inflows representing unavailable property taxes reported on both the Statement of Net Position and the Balance Sheets. The PERS pension related deferrals is disclosed in these footnotes but not recorded in the basic financial statements because the City uses the modified cash basis of accounting.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. RETIREMENT PLANS

Substantially all of the City'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.

K. 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.
- 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 nonspendable, committed, or assigned fund balances at year end.

The Council 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 disbursements. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

L. VESTED COMPENSATED ABSENCES

Vested or accumulated vacation leave is reported in the government wide financial statements. In accordance with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 16, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. Unpaid sick pay lapses upon termination of employment.

M. CONTRIBUTED CAPITAL

Grants and other contributions are recorded when received but contributed capital is not recorded.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. NET POSITION

Net position comprises the various net earnings from operations, nonoperating receipts and disbursements. Net position are classified in the following three categories:

- Net Investment in Capital Assets – consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Since capital assets are not shown in the statement of financial position there is no investment in capital assets recorded.
- 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.
- Unrestricted – consists of all other assets that are not included in the other categories previously mentioned.

O. INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for disbursements initially made from it that are properly applicable to another fund are recorded as disbursements in the reimbursing fund and as reductions of disbursements in the fund that is reimbursed. Operating interfund transactions are reported as transfers. Quasi-external transactions are accounted for as receipts or disbursements as paid or received.

P. 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 financial statements and the reported amounts of receipts and disbursements during the reporting period. Actual results could differ from those estimates.

Q. 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. For the year ending June 30, 2021, there were no receipts received in excess of disbursements to be recorded in the balance sheet or Statement of Net Position.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS

The cash management policies are governed by state statutes. Statutes authorize investing in bankers acceptances, commercial paper, 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.

A cash pool is maintained that is available for use by all funds. Each fund type's portion of this pool is reported on the combined balance sheet as Cash and Investments.

Cash and Investments (recorded at cost) consist of:

Deposits with Financial Institutions:	
Demand Deposits	\$ 396,025
Investments	<u>6,292,153</u>
	<u>\$ 6,688,178</u>

DEPOSITS

Deposits with financial institutions are comprised of bank demand deposits. The total bank balance per the bank statements is \$489,396 of which \$250,000 is covered by federal depository insurance and the remaining amount is collateralized by the Oregon Public Funds Collateralization Program (PFCP).

Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the deposits may not be returned. There is no policy for custodial credit risk. As of June 30, 2021, none of the bank balance was exposed to custodial credit risk because it was insured or collateralized.

INVESTMENTS

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's compliance with all portfolio guidelines can be found in their annual report when issued. 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 approximates fair value. 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. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. 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](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.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

2. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

The investments at June 30, 2021 consisted of the following:

Investment Type	Maturities (in months)			
	Fair Value	Less than 3	3-18	18-59
State Treasurer's Local Government Investment Pool	\$ 6,292,153	\$ 6,292,153	\$ -	\$ -
Total	<u>\$ 6,292,153</u>	<u>\$ 6,292,153</u>	<u>\$ -</u>	<u>\$ -</u>

Interest Rate Risk

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There are no investments that have a maturity date greater than 3 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.

Concentration of Credit Risk

At June 30, 2021, 100% of total investments were in the State Treasurer's Investment Pool. State statutes do not limit the percentage of investments in State Treasurer's Investment Pool.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

3. 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 Comprehensive Annual Financial Report which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2020-CAFR.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.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

3. 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, 2017 actuarial valuation, which became effective July 1, 2019. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Effective January 1, 2020, Senate Bill 1049 requires employees to pay contributions on re-employed PERS retirees' salaries as if they were an active member, excluding IAP (6%) contributions. Employer contributions for the year ended June 30, 2021 were \$145,869, excluding amounts to fund employer specific liabilities. In addition, approximately \$64,171 in employee contributions were paid or picked up by the City in 2020-2021.

Pension Asset or Liability

Since the City's financial statements are reported on the cash basis, no amounts are reported on the balance sheet for pension related assets, deferred outflows, liabilities or deferred inflows. Had the City's financial statements been reported in accordance with GAAP, it would have reported a net pension liability of \$2,198,327 at June 30, 2021 for its proportionate share of the net pension asset. The pension asset was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2018. The City's proportion of the net pension liability was based on a projection of the City'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 dates of June 30, 2020 and 2019, the City's proportion was .010 percent and .009 percent, respectively. Pension expense for the year ended June 30, 2021 was \$303,504.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

The rates in effect for the year ended June 30, 2021 were:

- (1) Tier 1/Tier 2 – 19.22%
- (2) OPSRP Employer Contribution – 8.75%
- (3) OPSRP Police and Fire – 13.38%

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 96,753	\$ -
Changes in assumptions	117,977	4,134
Net difference between projected and actual earnings on pension plan investments	258,495	-
Net changes in proportionate share	125,312	19,751
Differences between City contributions and proportionate share of contributions	-	138,145
Subtotal - Amortized Deferrals (below)	598,537	162,030
City contributions subsequent to measuring date	145,869	-
Deferred outflow (inflow) of resources	<u>\$ 744,406</u>	<u>\$ 162,030</u>

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, 2022.

Subtotal amounts related to pension as deferred outflows of resources, \$598,537, and deferred inflows of resources, (\$162,030), net to \$436,507 and will be recognized in pension expense as follows:

Year ending June 30,	Amount
2020	\$ 108,909
2021	124,278
2022	112,862
2023	88,289
2024	2,169
Thereafter	-
Total	<u>\$ 436,507</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021. Oregon PERS produces an independently audited CAFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2020-CAFR.pdf>

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Valuations – The employer contribution rates effective July 1, 2019 through June 30, 2021, 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, 2018
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	2.50 percent
Investment rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increase	3.50 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision, blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy 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 Unisex, Social 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.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

3. 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%
Alternative Investments	7.5%	17.5%	15.0%
Opportunity Portfolio	0.0%	3.0%	0.0%
Risk Parity	0.0%	2.5%	2.5%
Total			100.0%

(Source: June 30, 2020 PERS CAFR; p. 102)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019 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.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Core Fixed Income	9.60%	4.07%
Short-Term Bonds	9.60%	3.68%
Bank/Leveraged Loans	3.60%	5.19%
High Yield Bonds	1.20%	5.74%
Large/Mid Cap US Equities	16.17%	6.30%
Small Cap US Equities	1.35%	6.68%
Micro Cap US Equities	1.35%	6.79%
Developed Foreign Equities	13.48%	6.91%
Emerging Market Equities	4.24%	7.69%
Non-US Small Cap Equities	1.93%	7.25%
Private Equity	17.50%	8.33%
Real Estate (Property)	10.00%	5.55%
Real Estate (REITS)	2.50%	6.69%
Hedge Fund of Funds - Diversified	1.50%	4.06%
Hedge Fund - Event-driven	0.38%	5.59%
Timber	1.13%	5.61%
Farmland	1.13%	6.12%
Infrastructure	2.25%	6.67%
Commodities	1.13%	3.79%
<i>Assumed Inflation - Mean</i>		<i>2.50%</i>

(Source: June 30, 2020 PERS CAFR; p. 74)

Discount Rate – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2020 and 2019 was 7.20 percent for both years, was 7.20 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 City’s proportionate share of the net pension liability to changes in the discount rate – The following presents the City’s proportionate share of the net pension liability calculated using the discount rate of 7.20 percent, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (6.20 percent) or one percent higher (8.20 percent) than the current rate.

	<u>1% Decrease (6.20%)</u>	<u>Discount Rate (7.20%)</u>	<u>1% Increase (8.20%)</u>
District's proportionate share of the net pension liability	\$ 3,264,335	\$ 2,198,327	\$ 1,304,431

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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, 2020 Measurement Date that meet this requirement.

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

Employees of the City 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.

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 City pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSERP members earning \$2,500 or more per month 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 OPSERP 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 City did not make any optional contributions to member IAP accounts for the year ended June 30, 2021.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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>

4. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA)

Plan Description:

As a member of Oregon Public Employees Retirement System (OPERS) the City 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.

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 cities are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the City currently contributes 0.06% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2021. 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 City's contributions to RHIA for the years ended June 30, 2021 were not considered material to the basic financial statements by management and would not have been reported due to the modified cash basis of accounting being used.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

4. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA) (CONTINUED)

Since the City's financial statements are reported on the cash basis, no amounts are reported on the balance sheet for OPEB related assets, deferred outflows, liabilities or deferred inflows. Had the City's financial statements been reported in accordance with GAAP, it would have reported a net OPEB liability/(asset) of \$17,406 for its proportionate share of the net OPEB liability/(asset). The OPEB liability/(asset) was measured as of June 30, 2020, and the total OPEB liability/(asset) used to calculate the net OPEB liability/(asset) was determined by an actuarial valuation as of December 31, 2018. Consistent with GASB Statement No. 75, paragraph 59(a), the City's proportion of the net OPEB liability/(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 dates of June 30, 2020 and 2019, the City's proportion was .01 percent for both years. OPEB expense for the year ended June 30, 2021 was \$3,329.

Components of OPEB Expense/(Income):

Employer's Proportionate share of collective system OPEB Expense/(Income)	\$ (2,800)
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	14
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	-
	<u>\$ (2,786)</u>

Components of Deferred Outflows/Inflows of Resources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expended and actual experience	-	1,779
Changes of assumptions	-	925
Net Difference between project and actual earning on investment	1,936	-
Changes in proportionate share	216	446
Differences between employer contributions and employer's proportionate share of system contributions	-	-
Subtotal - Amortized Deferrals (below)	<u>2,152</u>	<u>3,150</u>
Contributions subsequent to measurement date	<u>-</u>	<u>-</u>
Deferred outflow (inflow) of resources	<u>2,152</u>	<u>3,150</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability/(asset) in the fiscal year ended June 30, 2022.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

4. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA) (CONTINUED)

Subtotal amounts related to OPEB as deferred outflows of resources, \$2,152, and deferred inflows of resources, (\$3,150), net to (\$998) and will be recognized in OPEB expense as follows:

<u>Year of June 30,</u>	
2022	\$ (1,773)
2023	(552)
2024	716
2025	611
2026	-
Thereafter	-
Total	<u>\$ (998)</u>

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, 2020. That independently audited report was dated March 12, 2021 and can be found at:

https://www.oregon.gov/pers/EMP/Documents/GASB/2020/GASB_75_FYE_6.30.2020.pdf

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2018
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Inflation rate	2.50 percent
Investment rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increase	3.50 percent
Retiree healthcare participation	Healthy retirees: 32%; Disabled retirees: 20%
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy 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 Unisex, Social 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.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

4. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA) (CONTINUED)

Discount Rate:

The discount rate used to measure the total OPEB liability as of the measurement dates of June 30, 2020 and 2019 was 7.20 and 7.20 percent, respectively. The projection of cash flows used to determine the discount rate assumed that contributions from 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 liability.

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019 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
Core Fixed Income	9.60%	4.07%
Short-Term Bonds	9.60%	3.68%
Bank/Leveraged Loans	3.60%	5.19%
High Yield Bonds	1.20%	5.74%
Large/Mid Cap US Equities	16.17%	6.30%
Small Cap US Equities	1.35%	6.68%
Micro Cap US Equities	1.35%	6.79%
Developed Foreign Equities	13.48%	6.91%
Emerging Market Equities	4.24%	7.69%
Non-US Small Cap Equities	1.93%	7.25%
Private Equity	17.50%	8.33%
Real Estate (Property)	10.00%	5.55%
Real Estate (REITS)	2.50%	6.69%
Hedge Fund of Funds - Diversified	1.50%	4.06%
Hedge Fund - Event-driven	38.00%	5.59%
Timber	1.13%	5.61%
Farmland	1.13%	6.12%
Infrastructure	2.25%	6.67%
Commodities	1.13%	3.79%
<i>Assumed Inflation - Mean</i>		2.50%

(Source: June 30, 2020 PERS CAFR; p. 74)

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

4. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA) (CONTINUED)

Sensitivity of the City's proportionate share of the net OPEB liability/(asset) to changes in the discount rate – The following presents the City's proportionate share of the net OPEB liability/(asset) calculated using the discount rate of 7.20 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (6.20 percent) or one percent higher (8.20 percent) than the current rate.

	1% Decrease <u>(6.20%)</u>	Discount Rate <u>(7.20%)</u>	1% Increase <u>(8.20%)</u>
City's proportionate share of the net OPEB liability (asset)	(14,052)	(17,406)	(20,273)

Changes Subsequent to the Measurement Date

There are no changes subsequent to the June 30, 2020 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

5. DEFERRED COMPENSATION PLAN

A deferred compensation plan is available to employees wherein they may execute an individual agreement with the City for amounts earned by them to not be paid until a future date when certain circumstances are met. These circumstances are termination by reason of resignation, death, disability, or retirement; unforeseeable emergency; or by requesting a de minimis distribution from inactive accounts valued less than \$5,000. Payment to the employee will be made over a period not to exceed 15 years. The deferred compensation plan is one which is authorized under IRC Section 457 and has been approved in its specifics by a private ruling from the Internal Revenue Service. The assets of the plan are held by the administrator for the sole benefit of the plan participants and are not considered assets or liabilities of the City.

6. PROPERTY TAX LIMITATIONS

The voters of the State of Oregon passed a constitutional limit on property taxes for City and non-City government operations. The limitation provides that property taxes for non-City operations are limited to \$10 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.

Also, the state voters passed a second limit on property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit. This second limit has reduced the amount of operating property tax receipts available to the City for its 1999-00 fiscal year and thereafter. This reduction was accomplished by rolling assessed property values back to their 1995-96 values, less 10% and limiting future assessment 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.

CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS

7. INTERFUND TRANSFERS

Transfers are made to finance operations between funds.

Amounts are comprised of the following:

	<u>Transfer Out</u>	<u>Transfer In</u>
General	\$ 79,803	\$ -
Debt Service	-	924,252
Sewer Fund	832,113	-
Water Fund	487,336	-
Street Fund	200,000	-
Non-Major Funds	-	675,000
	<u>\$ 1,599,252</u>	<u>\$ 1,599,252</u>

8. 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. The City is a member of City/County Insurance Services (CCIS), a public entity risk pool operating as a common risk management and insurance program for participating Oregon cities and counties. An annual premium is paid to CCIS for its general insurance coverage and for its workers compensation insurance coverage. The agreement with CCIS provides that CCIS will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event.

Commercial coverage is purchased for employee health and accident insurance and for errors and omissions insurance. Settled claims have not exceeded this commercial coverage for any of the past three fiscal years.

9. LONG-TERM OBLIGATIONS

The following changes occurred in the liabilities reported during the year ended June 30, 2021:

<u>Name</u>	<u>Interest Rates</u>	<u>Original Issue</u>	<u>Outstanding 7/1/2020</u>	<u>Issued</u>	<u>Matured and Redeemed</u>	<u>Outstanding 6/30/2021</u>	<u>Due Within One Year</u>
Notes Payable	2.87-6.0%	\$ 14,341,654	\$ 7,078,711	\$ -	\$ (662,312)	\$ 6,416,399	\$ 689,162
Water Improvement							
		Total Long Term Debt	<u>\$ 7,078,711</u>	<u>\$ -</u>	<u>\$ (662,312)</u>	<u>\$ 6,416,399</u>	<u>\$ 689,162</u>

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS**

9. LONG-TERM OBLIGATIONS (CONTINUED)

Future minimum payments:

Year ending June 30,	Notes Payable		Total	
	Principal	Interest	Principal	Interest
2022	689,162	212,025	689,162	212,025
2023	711,820	188,117	711,820	188,117
2024	642,322	163,364	642,322	163,364
2025	662,041	142,396	662,041	142,396
2026	687,442	120,745	687,442	120,745
2027-2031	2,483,820	298,930	2,483,820	298,930
2032-2036	311,243	94,753	311,243	94,753
2037-2041	197,009	23,060	197,009	23,060
2042-2043	31,540	1,635	31,540	1,635
Total	<u>\$ 6,416,399</u>	<u>\$ 1,245,025</u>	<u>\$ 6,416,399</u>	<u>\$ 1,245,025</u>

In the event of default, the lender has the ability to make all outstanding principal and interest immediately due and payable, as well as cease the disbursements of the bond proceeds. In addition, the lender may direct the State to divert any state funds due to the City to be applied to the payment of the loans.

None of these obligations are recorded in the basic financial statements because the modified cash basis of accounting is used.

10. TAX ABATEMENTS

As of June 30, 2021, the City had state allowed tax abatements through one program, the Enterprise Zone Program, which impacted their levied taxes.

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.

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, 2021, the City had abated property taxes totaling \$6,060 under this program.

11. COMMITMENTS AND 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 City expects the economic activity to negatively impact fund received.

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2021

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

SUPPLEMENTARY INFORMATION
June 30, 2021

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
2021	0.009 %	\$ 2,198,327	\$ 920,567	238.8 %	75.8 %
2020	0.009	1,608,636	872,570	184.4	80.2
2019	0.010	1,447,457	943,746	153.4	82.1
2018	0.010	1,291,886	941,920	137.2	83.1
2017	0.008	1,209,613	905,241	133.6	80.5
2016	0.007	414,540	877,461	47.2	91.9
2015	0.010	(227,765)	835,934	(27.2)	103.6
2014	0.010	512,777	768,791	66.7	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
2021	\$ 80,146	\$ 80,146	\$ -	\$ 1,099,671	7.3 %
2020	126,812	126,812	-	920,567	13.8
2019	107,421	107,421	-	872,570	12.3
2018	109,752	109,752	-	943,746	11.6
2017	90,322	90,322	-	941,920	9.6
2016	85,406	85,406	-	905,241	9.4
2015	60,207	60,207	-	877,461	6.9
2014	60,682	60,682	-	835,934	7.3

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.

RIDGELINE MONTESSORI SCHOOL
EUGENE, OREGON
REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2021

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB ASSET FOR RHIA

Year Ended June 30,	(a) Employer's proportion of the net OPEB asset (NOA)	(b) Employer's proportionate share of the net OPEB asset (NOA)	(c) Employer's covered payroll	(b/c) NOA as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total OPEB asset
2021	0.0081 %	\$ 17,406	\$ 920,567	1.891 %	150.1 %
2020	0.0088	15,663	872,570	1.737	144.5
2019	0.0010	9,819	943,746	1.040	124.0
2018	0.0010	4,039	941,920	0.429	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

Year Ended June 30,	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
2021	\$ N/A	\$ N/A	\$ -	\$ 1,099,671	- %
2020	N/A	N/A	-	920,567	-
2019	N/A	N/A	-	872,570	-
2018	N/A	N/A	-	943,746	-

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.

All statutorily required contributions were made and are included with PERS contributions (See p. 32)

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

	<u>GENERAL FUND</u>			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
RECEIPTS:				
Current Levy	\$ 951,939	\$ 951,939	\$ 1,002,885	\$ 50,946
Prior Years' Levies	35,000	35,000	27,585	(7,415)
Interest Delinquent Taxes	300	300	207	(93)
Property Tax Reimbursement	6,800	6,800	-	(6,800)
State Marijuana Tax	65,000	65,000	84,948	19,948
State Liquor Taxes	29,000	29,000	37,770	8,770
State Cigarette Taxes	2,600	2,600	1,855	(745)
State Marine Board	6,000	6,000	14,550	8,550
State Revenue Sharing	10,000	10,000	26,225	16,225
Grants	1,000	1,000	-	(1,000)
Municipal Court Fines	65,000	65,000	55,166	(9,834)
Franchise Fees	125,000	125,000	117,792	(7,208)
Business License Fees	22,000	22,000	23,515	1,515
Planning Fees	6,000	6,000	3,226	(2,774)
Library Fees	200	200	123	(77)
Boat Launching	20,000	20,000	50,410	30,410
Boat Storage	15,000	15,000	21,495	6,495
RV Camping	-	-	615	615
Mineral Royalties	4,500	4,500	10,245	5,745
Leases	45,000	45,000	44,045	(955)
Miscellaneous	6,000	6,000	45,456	39,456
Interest	8,000	8,000	42,982	34,982
Library Donations	-	-	4,000	4,000
Police Training	3,500	3,500	3,420	(80)
Vehicle Impoundment	100	100	300	200
Administrative Support	7,200	7,200	9,600	2,400
Total Receipts	\$ 1,435,139	\$ 1,435,139	\$ 1,628,415	\$ 193,276

Continued on page -35- & -36-

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

<u>GENERAL FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
DISBURSEMENTS:				
General Government:				
Personnel Services	\$ 5,000	\$ 5,000	\$ 50,288	\$ (45,288)
Materials and Services	62,500	62,500	22,495	40,005
Capital Outlay	9,000	9,000	6,445	2,555
Contingency	134,891	134,891	-	134,891
Total General Government	211,391	211,391 (1)	79,228	132,163
City Building Maintenance:				
Materials and Services	9,500	9,500	9,776	(276)
Capital Outlay	5,000	5,000	813	4,187
Total City Building Maintenance	14,500	14,500 (1)	10,589	3,911
Land Use and Development:				
Personnel Services	13,909	13,909	13,837	72
Materials and Services	11,200	11,200	7,219	3,981
Total Land Use and Development	25,109	25,109 (1)	21,056	4,053
Library:				
Personnel Services	1,317	1,317	-	1,317
Materials and Services	61,500	61,500	49,031	12,469
Capital Outlay	-	-	5,907	(5,907)
Total Library	62,817	62,817 (1)	54,938	7,879
Attorney:				
Materials and Services	7,500	7,500	7,470	30
Total Attorney	7,500	7,500 (1)	7,470	30
Finance and Administration:				
Personnel Services	48,691	48,691	41,359	7,332
Materials and Services	5,350	5,350	3,250	2,100
Total Finance and Administration	\$ 54,041	\$ 54,041 (1)	\$ 44,609	\$ 9,432

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Continued on page -36-

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

	<u>GENERAL FUND</u>			
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
DISBURSEMENTS (CONTINUED):				
Municipal Court:				
Personnel Services	\$ 33,078	\$ 33,078	\$ 23,317	\$ 9,761
Materials and Services	31,600	31,600	27,253	4,347
Capital Outlay	-	-	2,027	(2,027)
Total Municipal Court	<u>64,678</u>	<u>64,678</u>	(1) <u>52,597</u>	<u>12,081</u>
Public Properties:				
Personnel Services	81,979	81,979	64,953	17,026
Materials and Services	65,300	65,300	30,333	34,967
Capital Outlay	5,000	5,000	-	5,000
Total Public Properties	<u>152,279</u>	<u>152,279</u>	(1) <u>95,286</u>	<u>56,993</u>
Police:				
Personnel Services	770,321	770,321	729,380	40,941
Materials and Services	89,100	89,100	70,606	18,494
Capital Outlay	3,600	3,600	7,500	(3,900)
Total Police	<u>863,021</u>	<u>863,021</u>	(1) <u>807,486</u>	<u>55,535</u>
Total Disbursements	<u>1,455,336</u>	<u>1,455,336</u>	<u>1,173,259</u>	<u>282,077</u>
Excess of Receipts Over (Under) Disbursements	(20,197)	(20,197)	455,156	475,353
Other Financing Sources, (Uses)				
Operating Transfers Out	(79,803)	(79,803)	(1) (79,803)	-
Total Other Financing Sources, (Uses)	<u>(79,803)</u>	<u>(79,803)</u>	<u>(79,803)</u>	<u>-</u>
Net Change in Fund Balance	(100,000)	(100,000)	375,353	475,353
Beginning Fund Balance	<u>1,502,744</u>	<u>1,502,744</u>	<u>1,743,174</u>	<u>240,430</u>
Ending Fund Balance	<u>\$ 1,402,744</u>	<u>\$ 1,402,744</u>	<u>\$ 2,118,527</u>	<u>\$ 715,783</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

	<u>DEBT SERVICE FUND</u>			
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
RECEIPTS:				
Interest	\$ -	\$ -	\$ -	\$ -
Total Receipts	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS:				
Debt Service:				
WWTP	\$ 682,113	\$ 682,113	\$ 761,916	\$ (79,803)
Water Debt	162,337	162,337	162,336	1
Proposed Infrastructure	115,680	115,680		115,680
Total Disbursements	960,130	960,130 (1)	924,252	35,878
Excess of Receipts Over, (Under) Disbursements	(960,130)	(960,130)	(924,252)	35,878
Other Financing Sources, (Uses)				
Operating Transfers In	1,324,226	1,324,226	924,252	399,974
Total Other Financing Sources, (Uses)	1,324,226	1,324,226	924,252	-
Net Change in Fund Balance	364,096	364,096	-	(364,096)
Beginning Fund Balance	-	-	364,096	364,096
Ending Fund Balance	<u>\$ 364,096</u>	<u>\$ 364,096</u>	<u>\$ 364,096</u>	<u>\$ -</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

	<u>STREET FUND</u>			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
RECEIPTS:				
Current Levy	\$ 103,426	\$ 103,426	\$ 103,426	\$ -
Prior Years' Levies	3,500	3,500	3,500	-
State Street Allotment	60,000	60,000	139,572	79,572
Miscellaneous	-	-	1,259	1,259
Total Receipts	166,926	166,926	247,757	80,831
DISBURSEMENTS:				
Personnel Services	64,636	64,636	56,142	8,494
Materials and Services	112,350	112,350	128,303	(15,953)
Capital Outlay	353,000	353,000	31,198	321,802
Contingency	39,198	39,198	-	39,198
Total Disbursements	569,184	569,184 (1)	215,643	353,541
Excess of Receipts Over (Under) Disbursements	(402,258)	(402,258)	32,114	434,372
Other Financing Sources (Uses)				
Operating Transfers Out	-	- (1)	(200,000)	(200,000)
Total Other Financing Sources (Uses)	-	-	(200,000)	(200,000)
Net Change in Fund Balance	(402,258)	(402,258)	(167,886)	234,372
Beginning Fund Balance	402,258	402,258	429,391	27,133
Prior Period Adjustment	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ 261,505	\$ 261,505

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

	<u>SPECIAL PROJECTS FUND</u>			
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
RECEIPTS:				
NOEA-WRA Wetland Migration	\$ 34,099	\$ 34,099	\$ -	\$ (34,099)
ODOT TGM Grant	150,000	150,000	-	(150,000)
IFA Loan (A Street Plaza)	100,000	100,000	-	(100,000)
Strategic Planning Grant	75,000	75,000	-	(75,000)
Miscellaneous	-	-	132,138	132,138
REDCO	100,000	100,000	-	(100,000)
Total Receipts	<u>459,099</u>	<u>459,099</u>	<u>132,138</u>	<u>(326,961)</u>
DISBURSEMENTS:				
Materials and Services	-	-	-	-
Capital Outlay	<u>425,000</u>	<u>425,000</u>	<u>259,032</u>	<u>165,968</u>
Total Disbursements	<u>425,000</u>	<u>425,000</u>	<u>(1) 259,032</u>	<u>165,968</u>
Excess of Receipts Over (Under) Disbursements	34,099	34,099	(126,894)	(160,993)
Net Change in Fund Balance	34,099	34,099	(126,894)	(160,993)
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>340,787</u>	<u>340,787</u>
Ending Fund Balance	<u>\$ 34,099</u>	<u>\$ 34,099</u>	<u>\$ 213,893</u>	<u>\$ 179,794</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**COMBINING BALANCE SHEET - MODIFIED CASH BASIS
ALL NON-MAJOR FUNDS
June 30, 2021**

	LIBRARY FUND	WATER CAPITAL IMPROVE- MENT FUND	SEWER CAPITAL IMPROVE- MENT FUND	TRANS CAPITAL IMPROVE- MENT FUND	TOTAL
ASSETS:					
Cash and Investments	\$ 94,840	\$ 58,409	\$ 751,845	\$ 426,243	\$ 1,331,337
Taxes Receivable	-	-	-	-	-
Total Assets	<u>\$ 94,840</u>	<u>\$ 58,409</u>	<u>\$ 751,845</u>	<u>\$ 426,243</u>	<u>\$ 1,331,337</u>
LIABILITIES AND FUND BALANCES:					
Fund Balances:					
Restricted	\$ 94,840	\$ 58,409	\$ 751,845	\$ 426,243	\$ 1,331,337
Total Fund Balance	<u>94,840</u>	<u>58,409</u>	<u>751,845</u>	<u>426,243</u>	<u>1,331,337</u>
Total Liabilities and Fund Balances	<u>\$ 94,840</u>	<u>\$ 58,409</u>	<u>\$ 751,845</u>	<u>\$ 426,243</u>	<u>\$ 1,331,337</u>

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS - ALL NON-MAJOR FUNDS
For the year ended June 30, 2021**

	LIBRARY FUND	WATER CAPITAL IMPROVE- MENT FUND	SEWER CAPITAL IMPROVE- MENT FUND	TRANS CAPITAL IMPROVE- MENT FUND	TOTAL
RECEIPTS:					
DEQ SRF WWTP	\$ -	\$ -	\$ 795,853	\$ -	\$ 795,853
Interest	625	-	-	-	625
REDCO	-	-	-	200,000	200,000
System Development Charges	-	3,680	10,580	-	14,260
Miscellaneous	54	-	-	-	54
Total Receipts	679	3,680	806,433	200,000	1,010,792
DISBURSEMENTS:					
Materials and Services	7,445	-	-	-	7,445
Capital Outlay	-	301,244	207,151	907	509,302
Total Disbursements	7,445	301,244	207,151	907	516,747
Excess of Receipts Over (Under) Disbursements	(6,766)	(297,564)	599,282	199,093	494,045
Other Financing Sources (Uses)					
Operating Transfers In	-	325,000	150,000	200,000	675,000
Total Other Financing Sources (Uses)	-	325,000	150,000	200,000	675,000
Net Change in Fund Balance	(6,766)	27,436	749,282	399,093	1,169,045
Beginning Fund Balance	101,606	30,973	2,563	27,150	162,292
Ending Fund Balance	\$ 94,840	\$ 58,409	\$ 751,845	\$ 426,243	\$ 1,331,337

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

SUPPLEMENTARY INFORMATION

Combining, Individual Fund, Account Group
and Other Financial Schedules

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

LIBRARY TRUST FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
RECEIPTS:				
Donations/Book Sales	\$ -	\$ -	\$ 54	\$ 54
Interest	105	105	\$ 625	\$ 520
Total Receipts	105	105	679	574
DISBURSEMENTS:				
Trust	92,605	92,605	-	92,605
Materials and Services	7,500	7,500	7,445	55
Total Disbursements	100,105	100,105 (1)	7,445	55
Excess of Receipts Over (Under) Disbursements and Transfers	(100,000)	(100,000)	(6,766)	93,234
Beginning Fund Balance	100,000	100,000	101,606	1,606
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,840</u>	<u>\$ 94,840</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

WATER CAPITAL IMPROVEMENT FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
RECEIPTS:				
System Development Charges	\$ 4,500	\$ 4,500	\$ 3,680	\$ (820)
Water System Master Plan Grant	50,000	50,000	-	(50,000)
Total Receipts	54,500	54,500	3,680	(50,820)
DISBURSEMENTS:				
Capital Outlay:				
Water System Master Plan	50,000	50,000	-	50,000
Water System Improvement	325,000	325,000	301,244	23,756
Consulting	10,000	10,000	-	10,000
Contingency	29,500	29,500	-	29,500
Total Expenditures	414,500	414,500 (1)	301,244	113,256
Net Change Fund Balance	(360,000)	(360,000)	(297,564)	62,436
Other Financing Sources, -Uses				
Operating Transfers In	325,000	325,000	325,000	-
Total Other Financing Sources, -Uses	325,000	325,000	325,000	-
Excess of Receipts Over (Under) Disbursements	(35,000)	(35,000)	27,436	62,436
Beginning Fund Balance	35,000	35,000	30,973	(4,027)
Ending Fund Balance	\$ -	\$ -	\$ 58,409	\$ 58,409

(1) Appropriation Level

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021

SEWER CAPITAL IMPROVEMENT FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
RECEIPTS:				
DEQ SRF WWTP	\$ 616,700	\$ 616,700	\$ 795,853	\$ 179,153
DEQ Planning Grant	50,000	50,000	-	(50,000)
Sewer SDC	8,000	8,000	10,580	2,580
Total Receipts	674,700	674,700	806,433	131,733
DISBURSEMENTS:				
Capital Outlay	825,000	825,000	207,151	617,849
Contingency	548	548	-	548
Total Disbursements	825,548	825,548 (1)	207,151	618,397
Net Change in Fund Balance	(150,848)	(150,848)	599,282	750,130
Other Financing Sources, -Uses				
Operating Transfers In	150,000	150,000	150,000	-
Total Other Financing Sources, -Uses	150,000	150,000	150,000	-
Excess of Receipts Over, -Under Disbursemer	(848)	(848)	749,282	750,130
Beginning Fund Balance	848	848	2,563	1,715
Ending Fund Balance	\$ -	\$ -	\$ 751,845	\$ 751,845

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

TRANSPORTATION CAPITAL IMPROVEMENT FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
RECEIPTS:				
REDCO	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
TSP Grant	175,000	175,000	-	(175,000)
STP Trant	212,461	212,461	-	(212,461)
SCA Grant	150,000	150,000	-	(150,000)
Total Receipts	737,461	737,461	200,000	(537,461)
DISBURSEMENTS:				
Contingency	27,150	27,150	-	27,150
Capital Outlay	737,461	737,461	907	736,554
Total Disbursements	764,611	764,611 (1)	907	763,704
Excess of Receipts Over (Under) Disbursements	(27,150)	(27,150)	199,093	226,243
Other Financing Sources (Uses)				
Operating Transfers In	-	-	200,000	200,000
Total Other Financing Sources (Uses)	-	-	200,000	200,000
Net Change in Fund Balance	(27,150)	(27,150)	399,093	426,243
Beginning Fund Balance	27,150	27,150	27,150	-
Ending Fund Balance	\$ -	\$ -	\$ 426,243	\$ 426,243

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

	<u>WATER FUND</u>			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
RECEIPTS:				
Hook-Up Fees	\$ 2,500	\$ 2,500	\$ 5,100	\$ 2,600
Water Deposits	4,500	4,500	1,024,954	1,020,454
Water Revenue	920,000	920,000	420	(919,580)
Miscellaneous	4,000	4,000	9,042	5,042
Total Receipts	931,000	931,000	1,039,516	108,516
DISBURSEMENTS:				
Personnel Services	429,115	429,115	419,769	9,346
Materials and Services	191,620	191,620	178,545	13,075
Capital Outlay	3,000	3,000	-	3,000
Contingency	45,897	45,897	-	45,897
Total Disbursements	669,632	669,632 (1)	598,314	71,318
Excess of Receipts Over (Under) Disbursements	261,368	261,368	441,202	179,834
Other Financing Sources (Uses)				
Reserve for Future Use	(300,000)	(300,000)	-	(300,000)
Transfers Out	(487,337)	(487,337) (1)	(487,336)	1
Total Other Financing Sources (Uses)	(787,337)	(787,337)	(487,336)	1
Net Change in Fund Balance	(525,969)	(525,969)	(46,134)	479,835
Beginning Fund Balance	525,969	525,969	603,454	77,485
Ending Fund Balance	\$ -	\$ -	\$ 557,320	\$ 557,320

(1) Appropriation Level

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021

	<u>SEWER FUND</u>			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
RECEIPTS:				
Property Taxes-Current	\$ 490,221	\$ 490,221	\$ 509,787	\$ 19,566
Hook-Up Fees	500	500	500	-
Sewer Revenue	670,000	670,000	696,475	26,475
Sludge Revenue	240,000	240,000	333,369	93,369
Miscellaneous	100	100	2,833	2,733
	<u>1,400,821</u>	<u>1,400,821</u>	<u>1,542,964</u>	<u>142,143</u>
Total Receipts				
DISBURSEMENTS:				
Personnel Services	451,011	451,011	438,046	12,965
Materials and Services	292,700	292,700	249,040	43,660
Capital Outlay	3,000	3,000	-	3,000
Contingency	14,814	14,814	-	14,814
	<u>761,525</u>	<u>761,525</u>	<u>(1) 687,086</u>	<u>74,439</u>
Total Disbursements				
Excess of Receipts Over (Under) Disbursements	639,296	639,296	855,878	216,582
Other Financing Sources (Uses)				
Reserve for Future Use	(200,000)	(200,000)	-	(200,000)
Transfers Out	(867,990)	(867,990)	(1) (832,113)	35,877
	<u>(1,067,990)</u>	<u>(1,067,990)</u>	<u>(832,113)</u>	<u>(164,123)</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balance	(428,694)	(428,694)	23,765	452,459
Beginning Fund Balance	428,694	428,694	570,086	141,392
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 593,851</u>	<u>\$ 593,851</u>

(1) Appropriation Level

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - ACTUAL AND BUDGET
For the year ended June 30, 2021**

<u>TIMBER FUND</u>				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
RECEIPTS:				
Timber Sales	\$ 180,000	\$ 180,000	\$ 135,882	\$ (44,118)
Total Receipts	180,000	180,000	135,882	(44,118)
DISBURSEMENTS:				
Personnel Services	-	-	15,289	(15,289)
Materials and Services	75,100	75,100	31,591	43,509
Capital Outlay	30,500	30,500		30,500
Contingency	500,000	500,000	-	500,000
Total Disbursements	605,600	605,600 (1)	46,880	558,720
Excess of Receipts Over (Under) Disbursements	(425,600)	(425,600)	89,002	514,602
Other Financing Sources (Uses)				
Reserve for Future Use	(713,400)	(713,400)	-	(713,400)
Total Other Financing Sources (Uses)	(713,400)	(713,400)	-	(713,400)
Net Change in Fund Balance	(1,139,000)	(1,139,000)	89,002	1,228,002
Beginning Fund Balance	1,139,000	1,139,000	1,167,856	28,856
Ending Fund Balance	\$ -	\$ -	\$ 1,256,858	\$ 1,256,858
(1) Appropriation Level				

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED - GENERAL FUND
For the year ended June 30, 2021

TAX YEAR	GENERAL FUND					BALANCE UNCOLLECTED OR UNSEG- REGATED AT 6/30/2021
	IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/01/2020	DEDUCT DISCOUNTS	ADJUST- MENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	
CURRENT:						
2020-2021	\$ 1,054,872	\$ 28,267	\$ (1,004)	\$ 621	\$ 1,002,885	\$ 23,337
PRIOR YEARS:						
2019-2020	24,367	(16)	(778)	878	12,648	11,835
2018-2019	12,741	(32)	(503)	973	6,189	7,054
2017-2018	6,882	-	(92)	1,262	5,747	2,305
2016-2017	2,184	-	(111)	539	2,117	495
Prior	1,973	-	(95)	355	884	1,349
Total Prior	48,147	(48)	(1,579)	4,007	27,585	23,038
Total	\$ 1,103,019	\$ 28,219	\$ (2,583)	\$ 4,628	\$ 1,030,470	\$ 46,375

RECONCILIATION TO REVENUE:

Cash Collections by County Treasurer Above	\$ 1,030,470
Interest on Delinquent Taxes	207
Total Revenue	<u>\$ 1,030,677</u>

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

OTHER INFORMATION

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED - STREET FUND
For the year ended June 30, 2021**

TAX YEAR	<u>STREET FUND</u>					BALANCE UNCOLLECTED OR UNSEG- REGATED AT 6/30/2021
	IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/01/2020	DEDUCT DISCOUNTS	ADJUST- MENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	
CURRENT:						
2020-2021	\$ 114,649	\$ 3,072	\$ (110)	\$ 68	\$ 108,999	\$ 2,536
PRIOR YEARS:						
2019-2020	2,648	(2)	(84)	95	1,375	1,286
2018-2019	1,365	(3)	(34)	106	673	767
2017-2018	748	-	(9)	137	625	251
2016-2017	237	-	(12)	59	230	54
Prior	215	-	(12)	39	96	146
Total Prior	5,213	(5)	(151)	436	2,999	2,504
Total All Funds	<u>\$ 119,862</u>	<u>\$ 3,067</u>	<u>\$ (261)</u>	<u>\$ 504</u>	<u>\$ 111,998</u>	<u>\$ 5,040</u>

RECONCILIATION TO REVENUE:

Cash Collections by County Treasurer Above	\$ 111,998
Taxes in Lieu	<u>(5,072)</u>
Total Revenue	<u>\$ 106,926</u>

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED - SEWER FUND
For the year ended June 30, 2021**

TAX YEAR	SEWER FUND				CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEG- REGATED AT 6/30/2021
	IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/01/2020	DEDUCT DISCOUNTS	ADJUST- MENTS TO ROLLS	ADD INTEREST		
CURRENT:						
2020-2021	\$ 520,391	\$ 13,945	\$ (495)	\$ 307	\$ 494,745	\$ 11,513
PRIOR YEARS:						
2019-2020	12,620	(8)	(404)	455	6,550	6,129
2018-2019	6,985	(17)	(276)	534	3,393	3,867
2017-2018	3,991	-	(53)	732	3,333	1,337
2016-2017	1,288	-	(65)	318	1,249	292
Prior	1,171	-	(71)	207	517	790
Total Prior	26,055	(25)	(869)	2,246	15,042	12,415
Total All Funds	\$ 546,446	\$ 13,920	\$ (1,364)	\$ 2,553	\$ 509,787	\$ 23,928

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

OTHER INFORMATION

**CITY OF RAINIER
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS
June 30, 2021**

	TOTAL REQUIREMENTS		DEQ STATE REVOLVING LOANS	
Original Amount			\$9,891,241	
Interest Rate			1.13 - 2.87%	
YEAR OF MATURITY	PRINCIPAL	INTEREST	PRINCIPAL DUE 6/1 AND 12/1	INTEREST DUE 6/1 AND 12/1
2020-2021	662,312	234,875	503,281	151,767
2021-2022	689,162	212,025	517,828	137,220
2022-2023	711,820	188,117	532,795	122,253
2023-2024	642,322	163,364	548,197	106,851
2024-2025	662,041	142,396	564,042	91,006
2025-2026	687,442	120,745	580,347	74,701
2026-2027	708,549	98,139	597,123	57,925
2027-2028	661,051	74,801	614,383	40,665
2028-2029	684,492	54,859	632,143	22,905
2029-2030	375,929	34,126	322,869	4,633
2030-2031	53,800	37,004	-	-
2031-2032	54,571	24,462	-	-
2032-2033	60,375	21,928	-	-
2033-2034	61,213	19,090	-	-
2034-2035	67,087	16,217	-	-
2035-2036	67,997	13,056	-	-
2036-2037	73,946	9,858	-	-
2037-2038	74,935	6,368	-	-
2037-2039	15,485	2,836	-	-
2037-2040	16,036	2,285	-	-
2037-2041	16,607	1,714	-	-
2037-2042	17,198	1,123	-	-
2037-2043	14,341	512	-	-
TOTALS	\$ 7,078,711	\$ 1,479,900	\$ 5,413,008	\$ 809,926

DEQ State Revolving Loans consist of two loans.

	Balance Due
R75262	\$ 1,523,574
R75263	3,889,434
TOTAL	\$ 5,413,008

CITY OF RAINIER
COLUMBIA COUNTY, OREGON

SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS
June 30, 2021

WATER FUND		WATER FUND		SPECIAL PROJECTS FUND		SPECIAL PROJECTS FUND	
OREGON SPECIAL		OREGON SPECIAL		OREGON SPECIAL		OREGON SPECIAL	
PUBLIC WORKS FUND		PUBLIC WORKS FUND		PUBLIC WORKS FUND		PUBLIC WORKS FUND	
\$886,347		\$1,211,307		\$785,747		\$300,000	
6.00%		5.01%		3.42%		3.56%	
PRINCIPAL DUE 12/1	INTEREST DUE 12/1	PRINCIPAL DUE 12/1	INTEREST DUE 12/1	PRINCIPAL DUE 12/1	INTEREST DUE 12/1	PRINCIPAL DUE 12/1	INTEREST DUE 12/1
46,112	23,224	80,314	12,686	24,355	37,127	8,250	10,071
48,879	20,457	84,338	8,662	29,573	35,909	8,544	9,777
51,812	17,524	88,563	4,437	29,802	34,430	8,848	9,473
54,920	14,415	-	-	30,042	32,940	9,163	9,158
58,216	11,120	-	-	30,294	31,438	9,489	8,832
61,709	7,627	-	-	35,559	29,923	9,827	8,494
65,412	3,925	-	-	35,837	28,145	10,177	8,144
-	-	-	-	36,129	26,354	10,539	7,782
-	-	-	-	41,435	24,547	10,914	7,407
-	-	-	-	41,757	22,475	11,303	7,018
-	-	-	-	42,095	30,388	11,705	6,616
-	-	-	-	42,449	18,263	12,122	6,199
-	-	-	-	47,822	16,160	12,553	5,768
-	-	-	-	48,213	13,769	13,000	5,321
-	-	-	-	53,624	11,359	13,463	4,858
-	-	-	-	54,055	8,677	13,942	4,379
-	-	-	-	59,508	5,975	14,438	3,883
-	-	-	-	59,983	2,999	14,952	3,369
-	-	-	-	-	-	15,485	2,836
-	-	-	-	-	-	16,036	2,285
-	-	-	-	-	-	16,607	1,714
-	-	-	-	-	-	17,198	1,123
-	-	-	-	-	-	14,341	512
<u>\$ 387,060</u>	<u>\$ 98,292</u>	<u>\$ 253,215</u>	<u>\$ 25,785</u>	<u>\$ 742,532</u>	<u>\$ 410,878</u>	<u>\$ 282,896</u>	<u>\$ 135,019</u>

January 27, 2022

Scott Jorgensen
City Administrator
City of Rainier, Oregon
Sjorgensen@cityofrainier.com
(via email)

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services I will provide.

Scope and Term

The City of Rainier is looking for assistance with preparing for the 2022-23 annual budget and other technical support as needed. Other technical support will be limited to ten (10) hours unless agreed to in advance.

Services are anticipated to begin immediately upon execution of an engagement letter and/or contract, with work expected to conclude or be renegotiated on/before June 30, 2022.

Fee for services

The fee for the above services is based on my standard billing rate, plus expenses, billed in 15-minute increments. A portion of the work may be performed by a subcontracted CPA under my supervision and/or review. The subcontractor's time/expenses will be billed on my monthly invoice.

If needed, travel is billed at 50% rate, plus mileage at the IRS standard rate. Hours will be tracked and billed as incurred. The City will be invoiced monthly.

Additional provisions

If either party elects to terminate my services for any other reason, the City will be obligated to compensate me for work completed through the date of termination.

In connection with this engagement, I may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, I cannot guarantee or warrant that emails from me will be properly delivered and read only by the addressee. Therefore, I specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by me in connection with the performance of this engagement.

In that regard, you agree that I shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

It is my policy to retain engagement documentation for a period of seven years, after which time I will commence the process of destroying the contents of my engagement files. To the extent I accumulate any of your original records during the engagement, those documents will be returned to you promptly upon completion of the engagement, and you will provide me with a receipt for the return of such records. The balance of my engagement file, other than a summary report of procedures performed, which I will provide to you at the conclusion of the engagement if desired, is my property, and I will provide copies of such documents at my discretion and if compensated for any time and costs associated with the effort.

Very truly yours,



Summer Sears
Owner/Principal
Summer Sears CPA, LLC
P.O. Box 5094
Bend, Oregon 97708-5094
541-241-2056
summer@searscpa.com
www.searscpa.com

ACCEPTED AND AGREED:

Name/Position:

Date

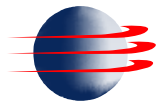
City of Rainier, Oregon

License No./ Premises No.		Tradename/Licensee/License Type	Premises Address & Phone	Premises Mailing Address
Lic. 325563		BRIDGEVIEW TOBACCO SHOP	29375 WASHINGTON WY	
Prem. 2791		BRIDGEVIEW TOBACCO SHOP INC O - OFF-PREMISES SALES	RAINIER, OR 97048 503-556-0151	
Lic. 327495		CHEVRON FOOD MART	WEST 3RD & "B" ST	PO BOX 69
Prem. 8623		WILSON OIL INC O - OFF-PREMISES SALES	RAINIER, OR 97048 503-423-3300	LONGVIEW, WA 98632
Lic. 328111		CORNERSTONE CAFE	102 EAST A ST	PO BOX 700
Prem. 44328		CORNERSTONE CAFE LLC F-COM - FULL ON-PREMISES SALES	RAINIER, OR 97048 503-556-8772	RAINIER, OR 97048
Lic. 330323		DELI MART	75930 ROCK CREST ST SUITE C	PO BOX 1421
Prem. 54888		DELMART INC O - OFF-PREMISES SALES	RAINIER, OR 97048 503-556-4544	RAINIER, OR 97048
Lic. 330324		DELI MART	75930 ROCK CREST ST SUITE C	PO BOX 1421
Prem. 54889		DELMART INC L - LIMITED ON-PREMISES SALES	RAINIER, OR 97048 503-556-4544	RAINIER, OR 97048
Lic. 325734		DELI STORE	75724 ROCKCREST ST	
Prem. 2806		DELI STORE LLC O - OFF-PREMISES SALES	RAINIER, OR 97048 503-556-8091	
Lic. 325735		DELI STORE	75724 ROCKCREST ST	
Prem. 30052		DELI STORE LLC L - LIMITED ON-PREMISES SALES	RAINIER, OR 97048 503-556-8091	
Lic. 328215		DOLLAR GENERAL STORE #18501	211 W B ST	100 MISSION RIDGE
Prem. 58679		DG RETAIL LLC O - OFF-PREMISES SALES	RAINIER, OR 97048	GOODLETTSVILLE, TN 97072
Lic. 325784		EAGLES LODGE #4022 RAINIER	109 W "A" ST	PO BOX 6
Prem. 14242		EAGLES LODGE #4022 RAINIER F-CLU - FULL ON-PREMISES SALES	RAINIER, OR 97048 503-556-2035	RAINIER, OR 97048
Lic. 330289		EL TAPATIO RESTAURANTE II	117 "A" ST W	2627 SE 82ND AVE
Prem. 25642		GUITRON ALCAZAR INC F-COM - FULL ON-PREMISES SALES	RAINIER, OR 97048 503-556-8323	PORTLAND, OR 97266
Lic. 325755		EVERGREEN PUB	115 E FIRST ST	PO BOX 578
Prem. 2828		EVERGREEN PUB LLC F-COM - FULL ON-PREMISES SALES	RAINIER, OR 97048 503-556-3802	RAINIER, OR 97048
Lic. 335498		GROCERY OUTLET OF RAINIER OREG	215 W B ST	PO BOX 1358
Prem. 59035		DELAM ENTERPRISES LLC O - OFF-PREMISES SALES	RAINIER, OR 97048 503-395-2018	RAINIER, OR 97048
Lic. 326521		HOMETOWN PIZZA	109 E A ST	530 18TH AVE
Prem. 48125		PIZZA HAVEN LLC L - LIMITED ON-PREMISES SALES	RAINIER, OR 97048 503-556-3700	LONGVIEW, WA 98632
Lic. 324968		INTERSTATE TAVERN	119 E "B" ST	PO BOX 158
Prem. 2824		INTERSTATE TAVERN LLC O - OFF-PREMISES SALES	RAINIER, OR 97048 503-556-9950	RAINIER, OR 97048
Lic. 325980		INTERSTATE TAVERN	119 E "B" ST	PO BOX 158
Prem. 2824		INTERSTATE TAVERN LLC F-COM - FULL ON-PREMISES SALES	RAINIER, OR 97048 503-556-9950	RAINIER, OR 97048

License No./ Premises No.		Tradename/Licensee/License Type	Premises Address & Phone	Premises Mailing Address
Lic.	326097	LUIGI'S PIZZARIA	119 E 1ST ST	PO BOX 578
Prem.	38055	LUIGI'S PIZZARIA LLC L - LIMITED ON-PREMISES SALES	RAINIER, OR 97048 503-556-3802	RAINIER, OR 97048
Lic.	326336	NEW BRIDGEVIEW DELI	29389 WASHINGTON WY	
Prem.	29153	NEW BRIDGEVIEW DELI INC L - LIMITED ON-PREMISES SALES	RAINIER, OR 97048 503-556-6165	
Lic.	328440	OL PASTIME TAVERN	105 E A ST	PO BOX 1624
Prem.	2827	RAINIER OL PASTIME TAVERN INC F-COM - FULL ON-PREMISES SALES	RAINIER, OR 97048 503-556-2442	RAINIER, OR 97048
Lic.	328802	OL PASTIME TAVERN	105 E A ST	PO BOX 1624
Prem.	2827	RAINIER OL PASTIME TAVERN INC L - LIMITED ON-PREMISES SALES	RAINIER, OR 97048 503-556-2442	RAINIER, OR 97048

Count for RAINIER

19



Vilardi Electric, Inc.

PO Box 1200
Rainier, OR 97048

Phone: 503.556.2951
Fax: 503.556.3761

CCB # 154994
WA # VILAREI912P6

Proposal

1/14/22

City of Rainier
PO Box 100
Rainier, OR 97048

RE: light pole

Sue,

To replace the existing pole that was damaged at the Rainier Senior Center with a new pole and LED fixture head will be \$5110.00

This will include removing the existing pole from its existing base and installing the new pole and light. Disposal of the old pole light is not included.

The existing concrete base with bolts will be used for the new pole. A new concrete base with J-bolts is not included if it were to be needed.

Should you have any questions, please feel free to call me.

Sincerely,

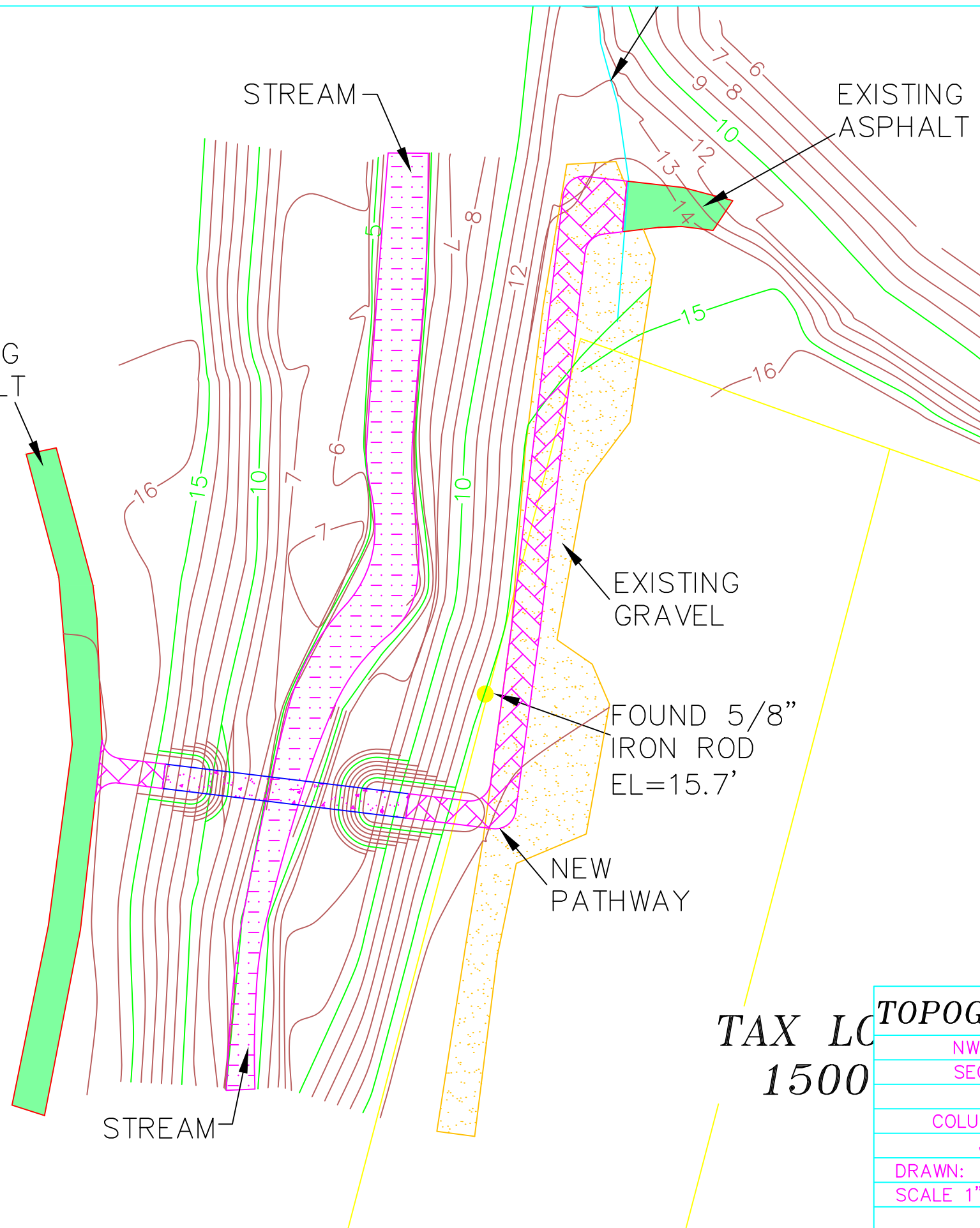
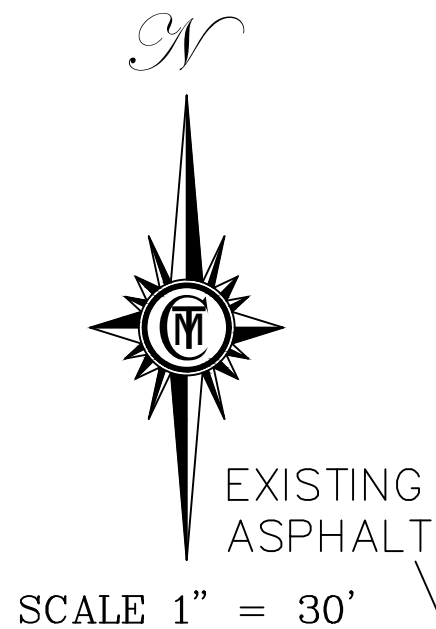
William Vilardi
Vilardi Electric

In the event suit or action is instituted to enforce any terms of this contract, the prevailing party shall be entitled to recover from the other party, such sum as the court may adjudge reasonable as attorney fees at trial or on appeal of such suit or action, in addition to all other sums provided by law.

Vilardi Electric, Inc. reserves the right to secure liens or repossess any materials installed, in the event the purchaser fails to perform by nonpayment, per terms of this contract.

We may withdraw this proposal if not accepted within 30 days.

Due to the current economic situation, material prices are subject to change without notice.



NOTES

1. THE PURPOSE OF THIS MAP WAS TO SHOW THE EXISTING CONDITIONS FOR THE RIVER BANK ADJACENT TO 207 & 209 WEST "A" STREET. LCD EXCAVATION, LLC HAS ADDED PROPOSED PATHWAY AND BRIDGE LAYOUT TO THE SURVEY PROVIDED BY CMT SURVEYING.
2. THE BASIS OF BEARINGS IS PER "WATERFRONT PLACE CONDOMINIUMS" COLUMBIA COUNTY RECORDS.
3. LOCAL DATUM WAS ESTABLISHED BY A MANHOLE ELEVATION AS SHOWN ON CSM-0477 (NGVD29), ELEVATION = 18.54'.
4. THIS MAP WAS PREPARED FOR THE EXCLUSIVE USE OF LCD EXCAVATION.
5. THIS MAP WAS PREPARED BY PLAT RECORDS, CALCULATED DATA, AND FIELD MEASUREMENTS, A RECORDED BOUNDARY SURVEY WILL NOT BE FILED.
6. ALL UTILITY LOCATIONS ARE SHOWN BY ABOVE GROUND FEATURES AND LOCATION OF PAINT MARKS SUPPLIED BY THE LOCAL UTILITY COMPANIES. CMT TAKES NO RESPONSIBILITY OF UNDERGROUND LOCATION. PLEASE NOTIFY THE UTILITY NOTIFICATION CENTER BEFORE ANY DIGGING 1-800-332-2344.

TAX LOT 1500

TOPOGRAPHIC SURVEY	
NW 1/4 OF THE SE 1/4	
SEC 16, T7N, R2W, W.M.	
CITY OF RAINIER	
COLUMBIA COUNTY, OREGON	
JANUARY 19, 2022	
DRAWN: TJA	CHECKED: TJA
SCALE 1"=30'	ACCOUNT # 269-006



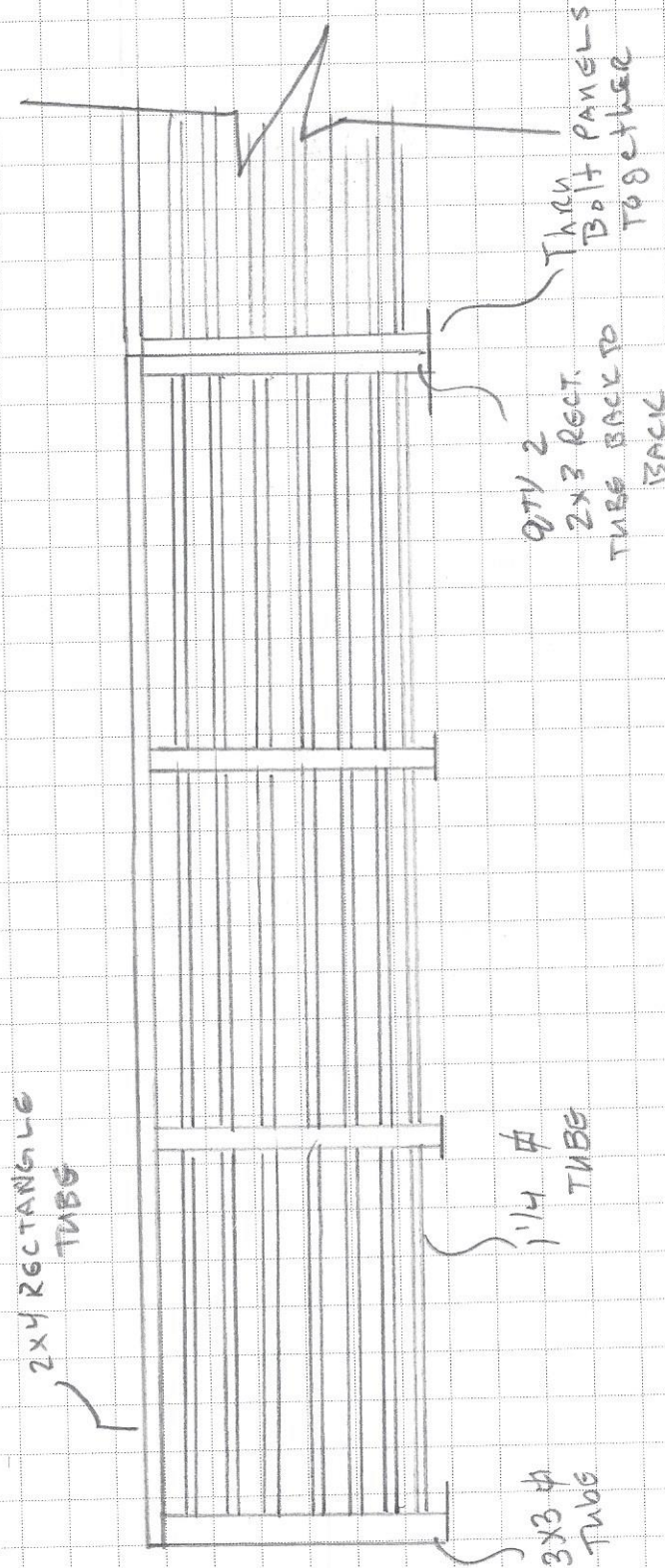
CMT SURVEYING AND CONSULTING

20330 SE HIGHWAY 212
DAMASCUS, OR 97089
PHONE (503) 850-4672 FAX (503) 850-4590



H & N SHEET METAL INC.
1133 California Way Longview, WA 98632
(Mail) P.O. Box 5 Longview, WA 98632
(360) 578-9900 Fax (360) 578-9908

JOB _____
SHEET NO. _____ OF _____
CALCULATED BY _____ DATE _____
CHECKED BY _____ DATE _____
SCALE _____



ALL ALUMINUM
6061

City Administrator Report
February 7, 2022 Rainier Council Meeting

Mayor Cole and Members of the Council,

I began advertising the vacant council position on January 11 and had plaque made and given to Jenna Weaver, along with a letter thanking her for her years of service to the community and its residents.

The following day, I directly engaged Summer Sears for a proposal for CPA services. She comes highly recommended by the auditing firm the city contracts with, as well as Clatskanie City Manager Greg Hinkelman.

January 13 was spent in a series of meetings. First was the Col-Pac board meeting, then the Rainier Chamber of Commerce and the Rainier Oregon Historical Society (ROHS). The Memorandum of Understanding with the ROHS has been signed and executed.

I met with now-Senator Rachel Armitage on January 12 to inform her about the city's issues. She was appointed to her seat on January 14, and I attended the joint county commissioners meeting, virtually, where that process was conducted.

On January 18, I took the steps to renew my notary commission, as it is set to expire in April. I also worked with Sue to submit required reporting paperwork for the ARPA funds being used for the Fox Creek feasibility study.

I've been talking with our union representatives about upcoming contract negotiations. We're hoping to start that process by the end of the month.

Along with Kelso City Manager Andrew Hamilton, I did a pre-recorded segment for Local Matters on KLTV the afternoon of January 19.

On January 21, I followed up with the Department of State Lands about the IGA that would enable the city's police to enforce code violations on property owned by that agency. I expect to have the IGA for council consideration at its March meeting. That afternoon, Sue and I had a virtual meeting with Dave Elkin from Juncus Studio in advance of his presentation at the Parks Committee meeting.

I attended the Rainier Chamber of Commerce board meeting January 26, followed by a meeting with U.S. Rep. Suzanne Bonamici. We discussed federal grant funding for the Veterans Way and Fox Creek projects.

Sincerely,

W. Scott Jorgensen, Executive MPA
City Administrator

Rainier Police Department
Reportable Incidents
2021

INCIDENT	Jan.	Feb.	Mar.	Apr.	May.	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	TOTAL
Abandoned Vehicles	3	2	6	0	0	1	5	7	9	7	1	5	46
Agency Assists	28	36	30	25	29	18	29	23	19	27	30	19	313
Alarms	7	10	2	8	1	9	4	2	9	10	3	7	72
Animal Complaints	5	4	7	2	1	6	8	8	3	11	10	2	67
Assault	1	1	1	0	1	2	4	0	0	1	1	0	12
Assault on Police	0	0	0	0	1	0	0	0	0	0	0	0	1
Attempt to Elude Police	0	1	2	0	0	1	0	0	1	0	0	0	5
Murder	0	0	0	0	0	0	0	0	0	0	0	0	0
Attempted suicide or suicidal	0	1	2	3	0	0	0	1	1	1	1	0	10
Burglary	0	0	0	1	2	4	1	3	1	0	1	0	13
Child Abuse	0	0	1	0	1	1	1	0	0	0	0	0	4
Citizen Assists	144	184	133	135	118	151	332	118	113	113	104	85	1730
City Ordinance Violations	4	1	12	2	3	14	14	14	6	3	1	3	77
Criminal Mischief	2	1	3	5	2	7	0	3	0	3	11	4	41
Criminal Trespass	0	4	2	0	1	2	0	2	1	0	1	0	13
Death Investigations	0	0	1	1	0	1	0	0	0	1	1	1	6
Disabled Vehicles	0	0	0	0	0	1	0	1	0	0	0	0	2
Disorderly Conduct	0	0	0	0	1	0	0	0	2	0	0	0	3
Disturbances	1	2	4	7	7	8	3	7	18	10	5	4	76
Domestic Disputes	1	1	2	0	1	0	2	4	1	0	1	2	15
Driving/Parking Complaints	8	11	16	16	10	17	21	29	8	3	13	14	166
Drug Activity	0	0	2	0	0	0	0	0	0	0	0	0	2
D.U.I.	3	3	3	2	1	2	0	2	3	0	2	1	22
Escape	0	0	0	0	0	0	0	0	0	0	0	0	0
False Info to Police	0	0	0	0	0	0	0	0	0	0	0	0	0
Forgery/Fraud	0	3	1	2	1	1	1	3	0	4	1	1	18
Follow Up	17	14	20	22	19	20	16	10	19	21	22	7	207
Furnishing Alcohol	0	0	0	0	0	0	0	0	0	0	0	0	0
Harassment	0	0	1	3	1	2	1	1	2	1	3	2	17
Hazard	11	10	5	3	5	7	6	8	3	9	7	18	92
Hit & Run	0	2	1	2	2	1	3	0	0	1	0	2	14
Juvenile Problems	0	1	2	2	6	5	2	3	0	0	1	1	23
Kidnapping	0	0	0	0	0	0	0	0	0	0	0	0	0
Menacing	0	0	0	0	0	0	0	0	2	0	0	0	2
M.I.P.	0	0	0	0	0	0	0	0	2	0	0	0	2
Misc.	5	4	3	7	8	1	6	6	9	12	6	5	72
Motor Vehicle Crashes	4	8	2	2	3	14	7	6	5	5	3	10	69
Premise Check	664	744	821	702	410	832	487	470	461	485	539	425	7040
Probation/ No contact Violation	1	0	0	0	0	0	0	0	0	0	0	0	1
Property Reports	8	2	3	2	6	7	9	11	5	1	3	4	61
Prowler	0	0	0	0	0	0	0	0	0	0	0	0	0
Rape	0	0	0	0	0	0	0	0	0	0	0	0	0
Reckless Driving	0	1	1	1	0	0	0	0	1	0	0	0	4
Recovered Stolen Vehicles	0	0	0	0	0	2	0	0	2	0	0	1	5
Resisting Arrest	0	0	0	0	0	0	0	0	0	0	0	0	0
Restraining Order Violations	0	0	2	1	1	1	0	0	0	0	1	0	6
Robbery	0	0	0	0	0	0	0	0	0	0	0	0	0
Search Warrants Served	1	1	0	0	0	0	0	0	0	0	0	0	2
Sex Crimes	1	0	0	0	1	0	0	1	2	0	0	0	5
Sex Offender Registration	1	4	0	4	0	4	2	3	5	2	0	3	28
Suspicious Circumstances	37	0	30	36	23	52	57	37	30	40	50	28	420
Theft	3	4	2	4	4	7	5	11	7	8	11	6	72
U.U.M.V.	0	0	0	1	0	3	0	4	2	0	1	3	14
Vehicle Impounds	0	0	0	0	0	0	0	0	0	0	0	0	0
Warrant Arrests	0	1	1	1	2	3	5	2	1	2	1	1	20
Weapon Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Welfare Check	5	8	6	7	5	10	7	4	9	7	7	4	79
TOTAL	965	1069	1130	1009	677	1217	1038	804	762	788	842	668	10969
Traffic / Parking													
Warnings	40	34	36	13	26	21	23	14	14	12	21	10	264
Citations	14	23	30	10	14	15	23	22	19	25	8	7	210
Total	54	57	66	23	40	36	46	36	33	37	29	17	474