

**Columbia County, Oregon**

**Annual Financial Report**

**For the fiscal year ended June 30, 2025**

prepared by

**Finance Department  
Columbia County, Oregon**

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## **Introductory Section**

**Columbia County, Oregon**  
**Board of Commissioners and Elected Officials**

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**Board of Commissioners**

<u>Name</u>	<u>Term Expires</u>
Margaret Magruder	December 2028
Kellie Jo Smith	December 2026
Casey Garrett	December 2028

**Elected Officials**

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Andrea Jurkiewicz	County Assessor	December 2026
Debbie Klug	County Clerk	December 2026
Joshua Pond	County District Attorney	December 2026
Brian Pixley	County Sheriff	December 2026
Mary Ann Guess	County Treasurer	December 2026
Jim Gibson	Justice of the Peace	December 2028

**Registered Agent**

Amy Hansford, Director of Finance  
230 Strand Street  
St. Helens, OR 97051

## **Report of Independent Auditors**

The Board of Commissioners  
Columbia County, Oregon

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Columbia County, Oregon (the County) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

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

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of the proportionate share of the net pension liability, schedule of contributions – pension, schedule of the proportionate share – RHIA, schedule of contributions – RHIA, schedule of changes in total OPEB liability and related ratios, and schedule of revenues, expenditures, and changes in fund balances – actual and budget for the general fund, jail operations fund, road fund, direct pass-through grant fund, community corrections fund, and inmate benefit expense fund, and the notes to the required supplementary information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis, schedule of the proportionate share of the net pension liability, schedule of contributions – pension, schedule of the proportionate share – RHIA, schedule of contributions – RHIA, and schedule of changes in total OPEB liability and related ratios in accordance with GAAS, which consisted of inquiries of

management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The schedules of revenues, expenditures and changes in fund balances – budget and actual, as listed in the table of contents under required supplementary information, are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The supplementary information as listed in the table of contents (collectively, the supplementary information) is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary information and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2026, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control

over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

**Other Reporting Required by *Minimum Standards for Audits of Oregon Municipal Corporations***

In accordance with the *Minimum Standards for Audits of Oregon Municipal Corporations*, we have also issued our report dated March 20, 2026, on our consideration of Columbia County, Oregon's compliance with certain provisions of laws, regulations, contracts, and grant agreements, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0330 of the *Minimum Standards for Audits of Oregon Municipal Corporations*. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

A handwritten signature in black ink that reads "Ashley Osten". The signature is written in a cursive, flowing style.

Ashley Osten, Principal, for  
Baker Tilly US, LLP  
Portland, Oregon  
March 20, 2026

## **Management's Discussion and Analysis**

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## **Columbia County, Oregon Management's Discussion and Analysis For the Year Ended June 30, 2025**

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As management of Columbia County, Oregon (the County), we offer readers of the County's financial statements this narrative overview and analysis of the County's financial activities for the fiscal year ended June 30, 2025 (FY2025). We encourage readers to consider the information presented here in conjunction with the financial statements.

**Financial Highlights** – The assets and deferred outflows of resources of Columbia County, Oregon exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$65,451,523 (net position). Of this amount, unrestricted net position is negative \$14,236,539. This deficit is attributable to governmental activities and is further discussed in the government-wide financial analysis section of this Management's Discussion and Analysis (MD&A).

- The County's total net position increased by \$526,339 from last year, an increase of 0.8 percent.
- The County's current assets saw a decrease of \$3,440,377 to end the year at \$38,914,458, a change of -8.1 percent.
- The value of capital and right to use assets net of depreciation and amortization increased by \$4,517,675 or 7.6 percent.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$25,946,407, a decrease of 16.9 percent from last year, or \$5,263,440. The Jail Operations Fund, Road Fund, Direct Pass-Through Grant Fund, Community Corrections, and Inmate Benefit Expense Fund account for \$12,637,362 of the total fund balance. Of the County's 24 governmental funds, 10 equaled or grew in fund balance relative to last year. The greatest fund balance increase was in the Jail Operations Fund at \$1,015,321 while the largest fund balance decline was in the Direct Pass-Through Grant Fund at (\$3,808,847).
- At the end of FY2025, fund balance for the General Fund is \$912,482, a decrease of 58.1 percent relative to last year. Unassigned fund balance is 12.7 percent of total General Fund balance at \$115,744.
- Total government-wide outstanding debt increased by \$101,677 during the year, attributable to 2023 Oregon Business Development Department OBDD Special Public Works Fund Development (SPWFD) loan of which \$1,038,469 was drawn by the County during FY2025 for construction projects related to the John Gumm Building. The remaining change in outstanding debt was attributable to scheduled payments on outstanding debt during the year.

### Overview of the Financial Statements

The discussion and analysis are intended to serve as introductions to the County's basic financial statements which are comprised of three components:

- Government-wide financial statements
- Fund financial statements

# Columbia County, Oregon

## Management's Discussion and Analysis

### For the Year Ended June 30, 2025

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- Notes to the financial statements

This report contains required supplementary information and other pertinent information in addition to the basic financial statements themselves.

**Government-Wide Financial Statements** – The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private sector business.

The statement of net position presents information on all of the County's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, roads and bridges, public safety, health and welfare, culture and recreation, and economic development. The Solid Waste Transfer Station is the only business-type activity of the County.

The government-wide financial statements include not only the County itself (known as the primary government), but also the legally separate Meadowview Lighting District and the 4-H and Extension Service District. Though legally separate, the Lighting District and the 4-H Extension Service District's governing body is identical to the County's and the County is financially accountable. Because the services of these entities are exclusively for the benefit of the County, their financial data are included as governmental funds and blended component units. Complete financial statements for the 4-H and Extension Service District may be obtained at the Office of the Finance Director, 230 Strand Street, St. Helens, Oregon 97051.

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

Ending governmental fund balance is expressed in the categories of non-spendable (prepaid expenditures and inventory), restricted (determined by law or contractual terms), committed (reserved by the governing body for a specific purpose), assigned (reserved by the governing body, or its designee, for a specific purpose) and unassigned (unrestricted funds).

**Columbia County, Oregon**  
**Management’s Discussion and Analysis**  
**For the Year Ended June 30, 2025**

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County’s near-term financial decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

*Reconciliation of the governmental funds balance sheet to the governmental activities column on the statement of net position* – The measurement criteria for each statement result in several significant differences between these two statements. Capital assets used in governmental activities are not financial resources and therefore are not included in the fund balance, but they are part of net position. Liabilities which will be liquidated more than one year from the balance sheet date are not reported on the balance sheet but are reported on the statement of net position. Deferred outflows and inflows of resources, related primarily to reporting the County’s defined benefit pension and other post-employment benefit plans, are reported in the statement of net position but not on the balance sheet.

*Reconciliation of the statement of revenues, expenditures, and changes in fund balance to the governmental activities column on the statement of activities* – The fund balances of the County’s governmental funds decreased by \$5,263,440 during FY2025 and the net position of the governmental activities decreased by \$2,119,387. The difference between governmental fund balance and net position is due to fiscal year transactions that are reported differently on each statement. Repayments of long-term debt and expenditures for the acquisition of capital assets are not reported as expenses on the Statement of Activities. Instead, they are reductions of noncurrent liabilities and additions to capital assets, respectively. Other reconciling items include accrued revenues and expenses and changes in accruals and deferrals that affect net position.

As previously noted, the County maintains 24 individual funds that combine to make up the County’s governmental activities. Information is presented separately in the governmental fund balance sheet and in the government fund statement of revenues, expenditures, and changes in fund balances for the General Fund, five major special revenue funds (the Jail Operations Fund, Road Fund, Direct Pass-Through Grant Fund, Community Corrections Fund, and Inmate Benefit Expense Fund), with the data from the other 15 governmental funds combined into a single, aggregated presentation (Other Governmental). Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the Supplementary Information section of this report. The final three funds are internal service funds that combined with other governmental funds on the government-wide financial statements

**Columbia County, Oregon**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2025**

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The County adopts an annual appropriated budget for all funds. A budgetary comparison statement has been provided for each major fund to demonstrate compliance with this budget.

*Proprietary fund* – Since the opening of the Solid Waste Transfer Station in 2006, the County maintains an enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses this fund to account for all activity related to the transfer station and solid waste services provided to County residents.

*Fiduciary funds* – Fiduciary funds are used to account for resources held for the benefit of parties outside the County government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support County programs.

**Notes to the Basic Financial Statements** – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

*Required supplementary information* – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligations to the citizenry and its employees.

*Other supplementary information* – The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information for major funds.

**Government-Wide Financial Analysis**

*Government-Wide Net Position* – Generally, net position serves over time as a useful indicator of a government's financial position. The County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$65,451,523 at the close of the current fiscal year and \$64,925,184 at the close of the prior fiscal year as restated. The overall net position increased in FY2025; the net investment in capital assets increased \$3,540,998; restricted net position decreased \$9,581,118 and the deficit unrestricted net position decreased \$6,566,459. Details noted in the next table.

**Columbia County, Oregon**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2025**

	<b>Statement of Net Position</b>			
	Total Government-Wide			
	2025	Restated 2024	Change	% Change
Current and other assets	\$ 38,914,458	\$ 42,354,835	\$ (3,440,377)	-8.1%
Capital and right to use assets	63,639,580	59,121,905	4,517,675	7.6%
<b>Total assets</b>	<b>102,554,038</b>	<b>101,476,740</b>	<b>1,077,298</b>	<b>1.1%</b>
Related to pensions	11,647,000	9,792,682	1,854,318	18.9%
Related to OPEB	79,877	141,933	(62,056)	-43.7%
<b>Deferred outflows of resources</b>	<b>11,726,877</b>	<b>9,934,615</b>	<b>1,792,262</b>	<b>18.0%</b>
Current liabilities	6,172,912	6,243,904	(70,992)	-1.1%
Non-current liabilities	38,909,461	37,804,579	1,104,882	2.9%
<b>Total liabilities</b>	<b>45,082,373</b>	<b>44,048,483</b>	<b>1,033,890</b>	<b>2.3%</b>
Related to pensions	3,311,040	2,265,122	1,045,918	46.2%
Related to OPEB	435,979	172,566	263,413	152.6%
<b>Deferred inflows of resources</b>	<b>3,747,019</b>	<b>2,437,688</b>	<b>1,309,331</b>	<b>53.7%</b>
Net investment in capital assets	54,568,042	51,027,044	3,540,998	6.9%
Restricted	25,120,020	34,701,138	(9,581,118)	-27.6%
Unrestricted	(14,236,539)	(20,802,998)	6,566,459	-31.6%
<b>Total net position</b>	<b>\$ 65,451,523</b>	<b>\$ 64,925,184</b>	<b>\$ 526,339</b>	<b>0.8%</b>

As of June 30, 2025, the total government-wide unrestricted deficit decreased by \$6,566,459, or 31.6%, compared to the prior year. This improvement was primarily driven by the County's continued investment in capital assets and the reclassification of business-type net position from restricted to unrestricted.

The largest portion of the County's net position at \$54,568,042, representing over roughly 83.4% of government-wide net position, is net investment in capital assets (e.g., land and land improvements, construction in progress, buildings, infrastructure, furniture and equipment, reduced by related debt). The County uses these capital assets to provide services to citizens. These assets are not available for future spending.

This year, the value of net investment in capital assets increased \$3,540,998. Information on capital asset investment and debt levels can be found in the Notes to the Financial Statements.

**Columbia County, Oregon**  
**Management’s Discussion and Analysis**  
**For the Year Ended June 30, 2025**

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*Governmental Activities* – The deficit in governmental unrestricted net position of \$21,734,408 is primarily driven by the continued investment in capital assets. Total net position in governmental activities decreased by \$870,144, or 1.6 percent, in FY2025.

	<b>Statement of Net Position</b>			
	Governmental Activities			
	2025	Restated 2024	Change	% Change
Current and other assets	\$ 31,084,286	\$ 36,142,628	\$ (5,058,342)	-14.0%
Capital and right to use assets	59,457,560	54,777,992	4,679,568	8.5%
<b>Total assets</b>	<b>90,541,846</b>	<b>90,920,620</b>	<b>(378,774)</b>	<b>-0.4%</b>
Related to pensions	11,559,605	9,712,324	1,847,281	19.0%
Related to OPEB	79,278	140,768	(61,490)	-43.7%
Deferred outflows of resources	11,638,883	9,853,092	1,785,791	18.1%
Current liabilities	5,997,550	6,138,957	(141,407)	-2.3%
Non-current liabilities	38,695,767	37,578,417	1,117,350	3.0%
<b>Total liabilities</b>	<b>44,693,317</b>	<b>43,717,374</b>	<b>975,943</b>	<b>2.2%</b>
Related to pensions	3,286,195	2,246,535	1,039,660	46.3%
Related to OPEB	432,708	171,150	261,558	152.8%
Deferred inflows of resources	3,718,903	2,417,685	1,301,218	53.8%
Net investment in capital assets	50,386,022	46,683,131	3,702,891	7.9%
Restricted	25,116,895	28,748,082	(3,631,187)	-12.6%
Unrestricted	(21,734,408)	(20,792,560)	(941,848)	4.5%
<b>Total net position</b>	<b>\$ 53,768,509</b>	<b>\$ 54,638,653</b>	<b>\$ (870,144)</b>	<b>-1.6%</b>

**Columbia County, Oregon**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2025**

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*Business type activities* – At the end of the current fiscal year, a positive and increasing net position for the government's business-type activity, the Solid Waste Transfer Station, is seen. Cash holdings have increased due to the continued positive revenue to expenditure relationship this year.

	<b>Statement of Net Position</b>			
	Business-Type Activities			
	2025	Restated 2024	Change	% Change
Current and other assets	\$ 7,830,172	\$ 6,212,207	\$ 1,617,965	26.0%
Capital and right to use assets	4,182,020	4,343,913	(161,893)	-3.7%
<b>Total assets</b>	<b>12,012,192</b>	<b>10,556,120</b>	<b>1,456,072</b>	<b>13.8%</b>
Related to pensions	87,395	80,358	7,037	8.8%
Related to OPEB	599	1,165	(566)	-48.6%
<b>Deferred outflows of resources</b>	<b>87,994</b>	<b>81,523</b>	<b>6,471</b>	<b>7.9%</b>
Current liabilities	175,362	104,947	70,415	67.1%
Non-current liabilities	213,694	226,162	(12,468)	-5.5%
<b>Total liabilities</b>	<b>389,056</b>	<b>331,109</b>	<b>57,947</b>	<b>17.5%</b>
Related to pensions	24,845	18,587	6,258	33.7%
Related to OPEB	3,271	1,416	1,855	131.0%
<b>Deferred inflows of resources</b>	<b>28,116</b>	<b>20,003</b>	<b>8,113</b>	<b>40.6%</b>
Net investment in capital assets	4,182,020	4,343,913	(161,893)	-3.7%
Restricted	3,125	2,519	606	24.1%
Unrestricted	7,497,869	5,940,099	1,557,770	26.2%
<b>Total net position</b>	<b>\$ 11,683,014</b>	<b>\$ 10,286,531</b>	<b>\$ 1,396,483</b>	<b>13.6%</b>

**Columbia County, Oregon**  
**Management’s Discussion and Analysis**  
**For the Year Ended June 30, 2025**

*Statement of activities* – The table below details a comparison year over year of the government-wide statement of activities.

	<b>Statement of Activities</b>			
	Government-Wide			
	2025	Restated 2024	Change	% Change
<b>Revenues</b>				
Program revenues				
Charges for services	\$ 16,624,549	\$ 17,271,164	\$ (646,615)	-3.7%
Operating grants and contributions	17,237,037	18,001,372	(764,335)	-4.2%
General revenues				
Property taxes	16,346,276	15,740,131	606,145	3.9%
Interest earnings	1,674,004	1,962,424	(288,420)	-14.7%
Miscellaneous	249,177	-	249,177	0.0%
Total revenues	52,131,043	52,975,091	(844,048)	-1.6%
<b>Expenses</b>				
General government	11,786,328	10,759,978	1,026,350	9.5%
Roads and bridges	7,135,552	7,631,938	(496,386)	-6.5%
Public safety	24,426,841	23,177,785	1,249,056	5.4%
Health and welfare	2,115,561	1,768,799	346,762	19.6%
Culture and recreation	2,260,980	2,247,571	13,409	0.6%
Economic development	296,236	351,108	(54,872)	-15.6%
Transfer station	3,293,633	3,400,886	(107,253)	-3.2%
Interest on long-term debt	289,573	359,952	(70,379)	-19.6%
Total expenses	51,604,704	49,698,017	1,906,687	3.8%
Change in net position	526,339	3,277,074	(2,750,735)	-83.9%
Net position, beginning of year	64,925,184	61,648,110	3,277,074	5.3%
Net position, end of year	<u>\$ 65,451,523</u>	<u>\$ 64,925,184</u>	<u>\$ 526,339</u>	0.8%

Total revenues decreased by 1.6 percent or \$844,048, and expenses increased by \$1,906,687 or 3.8 percent, from last year. The change in net position increased \$526,339, or 0.8 percent, from FY2024, which is largely due to an increase in property taxes revenues

**Columbia County, Oregon**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2025**

**Governmental activities** – The following shows the statement of activities isolated to the County's governmental activities. Overall, there was decrease in net position for FY2025 of \$870,144, or 1.6 percent which is largely due to decreasing charges for services and grant revenues and increasing general government and public safety expenses. The County sold fewer forest products in FY2025, while the County received fewer state and federal grants when compared to FY2024.

	<b>Statement of Activities</b>			
	Governmental Activities			
	2025	Restated 2024	Change	% Change
Revenues				
Program revenues				
Charges for services	\$ 12,254,947	\$ 12,953,065	\$ (698,118)	-5.4%
Operating grants and contributions	17,237,037	18,001,372	(764,335)	-4.2%
General revenues				
Property taxes	16,346,276	15,740,131	606,145	3.9%
Interest earnings	1,344,272	1,697,548	(353,276)	-20.8%
Miscellaneous	249,177	-	249,177	0.0%
Total revenues	47,431,709	48,392,116	(960,407)	-2.0%
Expenses				
General government	11,786,328	10,759,978	1,026,350	9.5%
Roads and bridges	7,135,552	7,631,938	(496,386)	-6.5%
Public safety	24,426,841	23,177,785	1,249,056	5.4%
Health and welfare	2,115,561	1,768,799	346,762	19.6%
Culture and recreation	2,260,980	2,247,571	13,409	0.6%
Economic development	296,236	351,108	(54,872)	-15.6%
Interest on long-term debt	289,573	359,952	(70,379)	-19.6%
Total expenses	48,311,071	46,297,131	2,013,940	4.4%
Transfers	9,218	9,416	(198)	-2.1%
Change in net position	(870,144)	2,104,401	(2,974,545)	-141.3%
Net position, beginning of year	54,638,653	52,534,252	2,104,401	4.0%
Net position, end of year	\$ 53,768,509	\$ 54,638,653	\$ (870,144)	-1.6%

**Business-type activities** – The change in net position for the Transfer Station, the County's only business-type activity, increased \$1,396,483, or 13.6 percent, from the prior year. This was due to an increase in total revenues of \$116,359, or 2.5 percent, from the prior year related to increased interest earnings. Additionally, total expenses decreased by \$107,253 or 3.2 percent related to a decrease in the personnel expenses and interest expense. The Transfer Station reduced its number full-time employees in FY2025 and paid off debt obligations in the FY2024.

**Columbia County, Oregon**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2025**

	Statement of Activities Business-Type Activities			
	2025	Restated 2024	Change	% Change
Revenues				
Program revenues				
Charges for Services	\$ 4,369,602	\$ 4,318,099	\$ 51,503	1.2%
General revenues				
Interest earnings	329,732	264,876	64,856	24.5%
Total revenues	4,699,334	4,582,975	116,359	2.5%
Expenses				
Transfer station	3,293,633	3,400,886	(107,253)	-3.2%
Total expenses	3,293,633	3,400,886	(107,253)	-3.2%
Transfers	(9,218)	(9,416)	198	-2.1%
Change in net position	1,396,483	1,172,673	223,810	19.1%
Net position, beginning of year	10,286,531	9,113,858	1,172,673	12.9%
Net position, end of year	\$ 11,683,014	\$ 10,286,531	\$ 1,396,483	13.6%

**Fund Financial Analysis**

*Fund balance changes and make-up* – The County's major funds in FY2025 include the General Fund, Road Fund, Jail Operations Fund, Direct Pass-Through Grants Fund, Community Corrections Fund, and Inmate Benefit Expense Fund. Information on these funds can be found in the Fund Financial statements as well as in their individual Major Funds statements in the Financial Section of the County's financial statements. The make-up of the major funds frequently change in the County due predominantly to federal grants for nonrecurring projects such as investments in capital assets.

The General Fund's total fund balance decreased by \$1,267,335 driven primarily by reductions in grant and donation revenues and proceeds from the sales of assets.

The Jail Operations Fund total fund balance increased by \$1,015,321 primarily driven by increased local fees collected during the year as well as higher transfers from other funds.

The Road Fund total fund balance decreased by \$1,330,906 in FY2025 with increases in expenditures outpacing the fund's revenues. The County increased capital expenditures related to road projects in FY2025.

The Direct Pass-through Grant Fund total balance decreased by \$3,808,847 due primarily to increased capital expenditures related to the John Gumm Building project.

The Community Corrections Fund total fund balance decreased \$73,020 as expenditures continued to outpace revenues in the current year.

**Columbia County, Oregon**  
**Management’s Discussion and Analysis**  
**For the Year Ended June 30, 2025**

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The Inmate Benefit Expense Fund total fund balance decreased \$235,853 due primarily to an increase in professional contracted services expended in the current year.

**Budgetary Highlights**

The General Fund is the chief operating fund of the County. At the end of the current fiscal year unassigned fund balance in the General Fund was \$115,744. The unassigned balance does not currently meet the two-month operating expense policy for unassigned ending fund balance. The County remains committed to achieving this threshold and continues to focus on cost containment efforts, despite upward pressure on payroll expenses driven by retirement and health insurance outlays that continue to exceed the inflation rate.

**Capital Asset and Debt Administration**

*Capital assets* – The County’s FY2025 investment in capital assets totaled \$63,639,580, an increase of 7.6 percent from the prior fiscal year. This investment in capital assets includes land and land improvements, construction in progress, buildings, infrastructure, furniture and equipment, and right to use lease and subscription-based information technology arrangement assets. The increase is due to additional purchases and improvements of County buildings in the current fiscal year.

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Land and land improvements	\$ 5,996,632	\$ 5,996,632	\$ 637,483	\$ 637,483	\$ 6,634,115	\$ 6,634,115
Construction in progress	150,133	12,743,326	-	-	150,133	12,743,326
Buildings	32,314,261	16,686,944	2,821,887	2,961,506	35,136,148	19,648,450
Infrastructure	13,390,509	13,466,325	-	-	13,390,509	13,466,325
Furniture and equipment	5,667,516	3,797,385	722,650	744,924	6,390,166	4,542,309
Right-to-use lease asset	1,713,222	1,771,652	-	-	1,713,222	1,771,652
Right-to-use subscription-based information technology arrangements assets	225,287	315,728	-	-	225,287	315,728
	<u>\$ 59,457,560</u>	<u>\$ 54,777,992</u>	<u>\$ 4,182,020</u>	<u>\$ 4,343,913</u>	<u>\$ 63,639,580</u>	<u>\$ 59,121,905</u>

Additions and improvements to County buildings which took place in FY2025 related to upgrades at the County’s Courthouse Annex and John Gumm buildings. Additional details on capital assets for governmental and business-type activities can be found in the Notes to the Financial Statements.

*Long-term debt* – At the end of the current fiscal year, the County had total long-term debt outstanding of \$11,661,538, while in the prior year the balance was \$11,559,861, an increase of 0.9 percent, driven primarily by the 2023 Oregon Business Development Department OBDD Special Public Works Fund Development (SPWFD) loan of which \$1,038,469 was drawn by the County during FY2025 for construction projects related to the John Gumm Building. The remaining change in outstanding debt was attributable to scheduled payments on outstanding debt during the year. Further information on the County’s long-term debt is found in the Notes to the Financial Statements.

**Columbia County, Oregon**  
**Management’s Discussion and Analysis**  
**For the Year Ended June 30, 2025**

	Governmental Activities		Totals		Change
	2025	2024	2025	2024	+/-
Limited tax bond-PERS UAL Bond	\$ 2,590,000	\$ 3,465,000	\$ 2,590,000	\$ 3,465,000	\$ (875,000)
Road improvement loan-Rainier	-	29,949	-	29,949	(29,949)
Note-City of St. Helens, Transitional Housing	9,856	16,100	9,856	16,100	(6,244)
SPWFD Loan, John Gumm Building	7,038,469	6,000,000	7,038,469	6,000,000	1,038,469
Leases payables	1,756,451	1,707,405	1,756,451	1,707,405	49,046
Subscription-based information technology arrangements payables	266,762	341,407	266,762	341,407	(74,645)
	<u>\$ 11,661,538</u>	<u>\$ 11,559,861</u>	<u>\$ 11,661,538</u>	<u>\$ 11,559,861</u>	<u>\$ 101,677</u>

**Key Economic Factors and Budget Information for the Future**

**Budget information** – The County remains cautiously optimistic about its ability to stabilize General Fund services and personnel levels for FY2026 and beyond. The FY2026 budget reflects the ongoing structural challenge of stagnant revenues paired with rising fixed costs, particularly in Salary and Benefits. While the implementation of a 5% furlough program helped offset negotiated cost-of-living and benefit increases, reducing personnel expenses in the General Fund by approximately \$356,000 compared to the prior year. These measures represent short-term solutions to a longer-term structural imbalance. The County will undergo a strategic planning process that examines recurring revenue trends, service mandates, and funding priorities to support a more stable and sustainable budget process going forward.

The County also continues to navigate the broader challenges of the post-pandemic era, including the wind down of one-time federal relief funding. Since 2022, the County received over \$14 million in American Rescue Plan Act (ARPA) funds, which have now been fully expended. The absence of these funds is a primary driver of the overall budget reduction from FY2025 to FY2026 and underscores the importance of aligning ongoing expenditures with recurring revenue sources. The County continues to administer additional public health grants and is planning for future resiliency to serve the best interests of its citizens, as well as overseeing the ongoing expansion and renovation of County facilities to accommodate both staff and public needs.

Looking beyond the budget year, staff costs will continue to grow, with the Oregon Public Employees Retirement System (OPERS) representing a significant personnel cost driver. OPERS carries an unfunded liability that translates into a challenging retirement rate environment for the FY2025-2026 rate cycle. Combined with ongoing health insurance outlays that continue to outpace the inflation rate, personnel services costs will remain a budgetary pressure in the years ahead.

The County's elected leaders and professional staff will continue to balance available revenues against the service obligations of the community, making the difficult choices necessary to maintain a balanced budget and preserve a prudent level of reserves for future needs. The positive ending fund balance carried forward from FY2025, achieved through substantial expenditure reductions and strategic use of grant revenues, provides a modest foundation as the County works toward greater long-term fiscal stability.

**Columbia County, Oregon**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2025**

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**Requests for Information** – This financial report is designed to provide a general overview of Columbia County, Oregon's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, 230 Strand Street, St. Helens, OR 97051.

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**Financial Statements**

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## **BASIC FINANCIAL STATEMENTS**

The basic financial statements include interrelated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements
  - Governmental Funds
  - Proprietary Funds

In addition, the notes to the basic financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

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**COLUMBIA COUNTY, OREGON**  
**STATEMENT OF NET POSITION**  
**June 30, 2025**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Current assets:			
Cash and investments	\$ 27,582,815	\$ 7,448,380	\$ 35,031,195
Taxes receivable	674,559	-	674,559
Accounts receivable, net	1,761,739	378,667	2,140,406
Inventories	308,773	-	308,773
Prepays	343,022	-	343,022
Total current assets	<u>30,670,908</u>	<u>7,827,047</u>	<u>38,497,955</u>
Noncurrent assets:			
OPEB asset	413,378	3,125	416,503
Capital assets, net			
Non-depreciable	6,146,765	637,483	6,784,248
Depreciable, net of accumulated depreciation	51,372,286	3,544,537	54,916,823
Lease assets, net of accumulated amortization	1,713,222	-	1,713,222
Subscription-based information technology agreement, net of accumulated amortization	225,287	-	225,287
Total noncurrent assets	<u>59,870,938</u>	<u>4,185,145</u>	<u>64,056,083</u>
Total assets	<u>90,541,846</u>	<u>12,012,192</u>	<u>102,554,038</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Deferred outflows related to pensions	11,559,605	87,395	11,647,000
Deferred outflows related to OPEB	79,278	599	79,877
Total deferred outflows of resources	<u>11,638,883</u>	<u>87,994</u>	<u>11,726,877</u>
Total assets and deferred outflows of resources	<u>\$ 102,180,729</u>	<u>\$ 12,100,186</u>	<u>\$ 114,280,915</u>
<b>LIABILITIES:</b>			
Current liabilities:			
Accounts payable	\$ 1,750,244	\$ 164,627	\$ 1,914,871
Other liabilities	351,527	-	351,527
Deposits	715,403	-	715,403
Interest payable	12,549	-	12,549
Total OPEB liability	31,923	241	32,164
Current portion of accrued compensated absences	1,594,840	10,494	1,605,334
Current portion of leases payable	471,463	-	471,463
Current portion of SBITA payable	88,169	-	88,169
Current portion of long-term debt	981,432	-	981,432
Total current liabilities	<u>5,997,550</u>	<u>175,362</u>	<u>6,172,912</u>
Noncurrent liabilities:			
Net pension liability	25,605,320	193,585	25,798,905
Total OPEB liability	577,713	4,368	582,081
Noncurrent portion of accrued compensated absences	2,392,260	15,741	2,408,001
Noncurrent portion of leases payable	1,284,988	-	1,284,988
Noncurrent portion of SBITA payable	178,593	-	178,593
Noncurrent portion of long-term debt	8,656,893	-	8,656,893
Total noncurrent liabilities	<u>38,695,767</u>	<u>213,694</u>	<u>38,909,461</u>
Total liabilities	<u>44,693,317</u>	<u>389,056</u>	<u>45,082,373</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Deferred inflows related to pensions	3,286,195	24,845	3,311,040
Deferred inflows related to OPEB	432,708	3,271	435,979
Total deferred inflows of resources	<u>3,718,903</u>	<u>28,116</u>	<u>3,747,019</u>
<b>NET POSITION:</b>			
Net investment in capital assets	50,386,022	4,182,020	54,568,042
Restricted for:			
OPEB asset benefits	413,378	3,125	416,503
Jail operations	2,059,175	-	2,059,175
Roads	3,918,265	-	3,918,265
Community Corrections	3,661,263	-	3,661,263
Grants	2,722,275	-	2,722,275
Non-major funds	12,342,539	-	12,342,539
Unrestricted	<u>(21,734,408)</u>	<u>7,497,869</u>	<u>(14,236,539)</u>
Total net position	<u>\$ 53,768,509</u>	<u>\$ 11,683,014</u>	<u>\$ 65,451,523</u>

*The accompanying notes are an integral part of the basic financial statements.*

**COLUMBIA COUNTY, OREGON**  
**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2025**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business Type Activities	Total
Governmental activities:							
General government	\$ 11,786,328	\$ 3,632,685	\$ 4,024,060	\$ -	\$ (4,129,583)	\$ -	\$ (4,129,583)
Roads and bridges	7,135,552	744,756	6,656,860	-	266,064	-	266,064
Public safety	24,426,841	6,747,528	4,500,541	-	(13,178,772)	-	(13,178,772)
Health and welfare	2,115,561	174,401	1,001,677	-	(939,483)	-	(939,483)
Culture and recreation	2,260,980	955,577	387,422	-	(917,981)	-	(917,981)
Economic development	296,236	-	666,477	-	370,241	-	370,241
Interest on long-term debt	289,573	-	-	-	(289,573)	-	(289,573)
Total governmental activities	48,311,071	12,254,947	17,237,037	-	(18,819,087)	-	(18,819,087)
Business type activities:							
Transfer Station	3,293,633	4,369,602	-	-	-	1,075,969	1,075,969
Total business type activities	3,293,633	4,369,602	-	-	-	1,075,969	1,075,969
Total government	\$ 51,604,704	\$ 16,624,549	\$ 17,237,037	\$ -	(18,819,087)	1,075,969	(17,743,118)
General revenues:							
Property taxes					16,346,276	-	16,346,276
Interest and investment earnings					1,344,272	329,732	1,674,004
Miscellaneous revenues					249,177	-	249,177
Transfers in (out)					9,218	(9,218)	-
Total general revenues and transfers					17,948,943	320,514	18,269,457
Change in net position					(870,144)	1,396,483	526,339
Net position, beginning - as previously reported					55,887,896	10,296,969	66,184,865
Change in accounting principle - GASB 101 implementation					(1,249,243)	(10,438)	(1,259,681)
Net position, beginning - as restated					54,638,653	10,286,531	64,925,184
Net position, ending					\$ 53,768,509	\$ 11,683,014	\$ 65,451,523

*The accompanying notes are an integral part of the basic financial statements.*

## **FUND FINANCIAL STATEMENTS**

### **Major Governmental Funds**

#### **General Fund**

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

#### **Jail Operations Fund**

This fund was established in fiscal year 2014-15, the first year for the local option levy to support jail operations. Revenues for the fund come from property taxes, jail rental fees, general fund transfers and other miscellaneous fees and grants. The monies are used to operate the Columbia County Jail.

#### **Road Fund**

This fund was established as a requirement of ORS 366.542(4). Monies received from the State of Oregon (State Highway funds, gasoline tax apportionment and grants) make up the majority of the fund's revenue base with small additional contributions from fees charged to the public, federal grants, and transfers from other funds for goods and services. These monies are to be used for the construction and expansion, operations and maintenance, repair and preservation of County roads, streets and bridges.

#### **Direct Pass-Through Grant Fund**

This fund was set up to receive, control and disburse funds that the County receives for other entities under contract with the State of Oregon. The County has an oversight and fiduciary responsibility to the State. Federal funding sources, such as through the American Rescue Plan Act, are also recorded within this fund. Additionally, this fund includes revenues that the County Board of Commissioners have set aside for specific purposes including capital projects.

#### **Community Corrections Fund**

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

#### **Inmate Benefit Expense Fund**

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

**COLUMBIA COUNTY, OREGON**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**June 30, 2025**

	<u>General Fund</u>	<u>Jail Operations Fund</u>	<u>Road Fund</u>
<b>ASSETS:</b>			
Cash and investments	\$ 652,481	\$ 2,148,017	\$ 4,124,599
Taxes receivable	419,009	171,512	-
Accounts receivable, net	606,899	405,128	90,902
Inventories	-	-	265,101
Prepays	331,330	400	-
	<u>331,330</u>	<u>400</u>	<u>-</u>
Total assets	<u>\$ 2,009,719</u>	<u>\$ 2,725,057</u>	<u>\$ 4,480,602</u>
<b>LIABILITIES:</b>			
Accounts payable	\$ 401,987	\$ 522,629	\$ 271,236
Other liabilities	330,591	-	-
Deposits	15,102	-	26,000
	<u>15,102</u>	<u>-</u>	<u>26,000</u>
Total liabilities	<u>747,680</u>	<u>522,629</u>	<u>297,236</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable revenue - property taxes	349,557	142,853	-
	<u>349,557</u>	<u>142,853</u>	<u>-</u>
Total deferred inflows of resources	<u>349,557</u>	<u>142,853</u>	<u>-</u>
<b>FUND BALANCES:</b>			
Nonspendable	331,330	400	265,101
Restricted	465,408	2,059,175	3,918,265
Assigned	-	-	-
Unassigned	115,744	-	-
	<u>115,744</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>912,482</u>	<u>2,059,575</u>	<u>4,183,366</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,009,719</u>	<u>\$ 2,725,057</u>	<u>\$ 4,480,602</u>

*The accompanying notes are an integral part of the basic financial statements.*

<u>Direct Pass-Through Grant Fund</u>	<u>Community Corrections Fund</u>	<u>Inmate Benefit Expense Fund</u>	<u>Other Governmental</u>	<u>Total Governmental</u>
\$ 2,358,681	\$ 3,679,406	\$ 1,164,239	\$ 12,065,449	\$ 26,192,872
-	-	-	84,038	674,559
214,125	429	1,692	441,926	1,761,101
-	-	-	43,672	308,773
-	-	-	10,352	342,082
<u>\$ 2,572,806</u>	<u>\$ 3,679,835</u>	<u>\$ 1,165,931</u>	<u>\$ 12,645,437</u>	<u>\$ 29,279,387</u>
\$ 315,939	\$ 18,572	\$ 17,239	\$ 154,214	\$ 1,701,816
-	-	-	20,936	351,527
-	-	672,401	1,900	715,403
<u>315,939</u>	<u>18,572</u>	<u>689,640</u>	<u>177,050</u>	<u>2,768,746</u>
-	-	-	71,824	564,234
-	-	-	71,824	564,234
-	-	-	54,024	650,855
2,256,867	3,661,263	476,291	12,314,927	25,152,196
-	-	-	27,612	27,612
-	-	-	-	115,744
<u>2,256,867</u>	<u>3,661,263</u>	<u>476,291</u>	<u>12,396,563</u>	<u>25,946,407</u>
<u>\$ 2,572,806</u>	<u>\$ 3,679,835</u>	<u>\$ 1,165,931</u>	<u>\$ 12,645,437</u>	<u>\$ 29,279,387</u>

*The accompanying notes are an integral part of the basic financial statements.*

**COLUMBIA COUNTY, OREGON  
GOVERNMENTAL FUNDS  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
June 30, 2025**

---

Total fund balances - governmental funds \$ 25,946,407

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:

Non-depreciable	6,146,765	
Depreciable, net	51,372,286	
Lease assets, net	1,713,222	
Subscription-based information technology arrangements, net	225,287	59,457,560

Other long-term assets are unearned or not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds:

Property taxes earned but not available	564,234
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Pension-related changes (17,331,910)

OPEB related-changes (549,688)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:

Compensated absences payable	(3,987,100)	
Lease payable	(1,756,451)	
Subscription-based information technology arrangements payable	(266,762)	
Long-term obligations	(9,638,325)	
Interest payable	(12,549)	(15,661,187)

Internal service funds are used by management to charge costs of insurance and information systems and services to individual funds. Assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

1,343,093

Total net position - governmental activities \$ 53,768,509

*The accompanying notes are an integral part of the basic financial statements.*

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**COLUMBIA COUNTY, OREGON**  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**For the Fiscal Year Ended June 30, 2025**

	General Fund	Jail Operations Fund	Road Fund
<b>REVENUES:</b>			
Property taxes collected by County	\$ 8,789,018	\$ 3,625,822	\$ -
Local fees	3,040,311	4,527,376	567,948
Miscellaneous	395,716	13,683	58,187
Grants and donations	2,085,341	-	6,605,829
Intergovernmental services	190,545	-	12,245
Interest on investments	225,669	84,547	180,893
	<u>14,726,600</u>	<u>8,251,428</u>	<u>7,425,102</u>
<b>EXPENDITURES:</b>			
General government	5,378,384	-	-
Roads and bridges	-	-	6,383,215
Public safety	8,085,274	8,833,133	-
Health and welfare	552,940	-	-
Culture and recreation	-	-	-
Economic development	-	-	-
Capital outlay	588,281	78,804	2,267,280
Debt service			
Principal	904,761	-	-
Interest	212,551	-	-
	<u>15,722,191</u>	<u>8,911,937</u>	<u>8,650,495</u>
Revenues over (under) expenditures	<u>(995,591)</u>	<u>(660,509)</u>	<u>(1,225,393)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Insuance of debt	-	-	-
Proceeds from sale of assets	184,641	72,543	7,404
Issuance of right to use asset	554,202	-	-
Transfers in	1,802,153	1,788,451	-
Transfers out	(2,812,740)	(185,164)	(112,917)
	<u>(271,744)</u>	<u>1,675,830</u>	<u>(105,513)</u>
Net change in fund balance	(1,267,335)	1,015,321	(1,330,906)
<b>FUND BALANCE, BEGINNING</b>	<u>2,179,817</u>	<u>1,044,254</u>	<u>5,514,272</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 912,482</u>	<u>\$ 2,059,575</u>	<u>\$ 4,183,366</u>

*The accompanying notes are an integral part of the basic financial statements.*

Direct Pass- Through Grant Fund	Community Corrections Fund	Inmate Benefit Expense Fund	Other Governmental	Total Governmental
\$ -	\$ -	\$ -	\$ 3,378,429	\$ 15,793,269
50,787	62,719	208,571	2,360,248	10,817,960
263,728	2,141	-	303,768	1,037,223
3,053,972	2,837,546	-	2,775,443	17,358,131
-	18,916	-	599	222,305
101,564	193,501	29,224	486,124	1,301,522
<u>3,470,051</u>	<u>3,114,823</u>	<u>237,795</u>	<u>9,304,611</u>	<u>46,530,410</u>
1,802,346	-	-	3,580,057	10,760,787
-	-	-	13,865	6,397,080
1,130,416	2,850,438	473,648	1,288,595	22,661,504
1,427,230	-	-	-	1,980,170
-	-	-	2,100,547	2,100,547
-	-	-	296,236	296,236
4,375,173	13,617	-	763,410	8,086,565
-	6,432	-	-	911,193
-	248	-	-	212,799
<u>8,735,165</u>	<u>2,870,735</u>	<u>473,648</u>	<u>8,042,710</u>	<u>53,406,881</u>
<u>(5,265,114)</u>	<u>244,088</u>	<u>(235,853)</u>	<u>1,261,901</u>	<u>(6,876,471)</u>
1,038,469	-	-	-	1,038,469
-	-	-	2,004	266,592
-	-	-	-	554,202
542,806	-	-	790,043	4,923,453
(125,008)	(317,108)	-	(1,616,748)	(5,169,685)
<u>1,456,267</u>	<u>(317,108)</u>	<u>-</u>	<u>(824,701)</u>	<u>1,613,031</u>
(3,808,847)	(73,020)	(235,853)	437,200	(5,263,440)
<u>6,065,714</u>	<u>3,734,283</u>	<u>712,144</u>	<u>11,959,363</u>	<u>31,209,847</u>
<u>\$ 2,256,867</u>	<u>\$ 3,661,263</u>	<u>\$ 476,291</u>	<u>\$ 12,396,563</u>	<u>\$ 25,946,407</u>

*The accompanying notes are an integral part of the basic financial statements.*

**COLUMBIA COUNTY, OREGON  
GOVERNMENTAL FUNDS  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2025**

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Amounts reported in the statement of activities are different because:

Net change in fund balance \$ (5,263,440)

The statement of revenues, expenditures, and changes in fund balance report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which capital outlay exceeded depreciation and amortization in the current period.

Capital asset additions	7,771,601	
SBITA additions	10,997	
Lease asset additions	543,205	
Current year depreciation/amortization	(3,646,235)	4,679,568

Some revenue provide current financial resources in the governmental funds and are not reported in the statement of activities. 553,006

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Accrued interest expense	4,985	
Changes in compensated absences	10,312	15,297

Long-term debt principal payments (including lease and SBITA payments) are recorded as expenditures in the governmental funds and issuance of long-term debt is recorded as an other financing source. In the statement of activities issuance of long-term debt reduces net position and the payment of long-term debt principal increases net position.

Debt service proceeds	(1,038,469)	
Debt service principal payments	911,193	
Right to use asset proceeds	(554,202)	
Lease principal payments	494,159	
SBITA principal payments	85,642	(101,677)

Governmental funds report pension contributions as expenditures. However, in the statements of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense. (650,904)

Governmental funds report OPEB contributions as expenditures. However, in the statements of activities, the cost of OPEB benefits earned net of employee contributions is reported as OPEB expense. 53,642

Internal service funds are used by management to charge the costs of the administrative services department to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities. (155,636)

Change in net position of governmental activities \$ (870,144)

*The accompanying notes are an integral part of the basic financial statements.*

## **FUND FINANCIAL STATEMENTS**

### **Proprietary Funds**

#### **Enterprise Fund**

This fund is used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing the services to the general public on a continuing basis be financed primarily through user charges.

#### **County Transfer Station Fund**

This fund accounts for the operations of the County's Solid Waste Transfer Station facility in which the County has a long-term intergovernmental agreement with its cities to process all waste generated in the County. It also provides recycling and household hazardous waste services. The fund receives its revenues primarily from tipping fees.

### **Internal Service Funds**

These funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

#### **PERS Reserve Fund**

This fund was established in fiscal year 2015 to collect the internal payroll contributions to a PERS Reserve fund. An internal rate of 4.4% percent of PERS-eligible employees began being imposed in fiscal year 2014. This rate is the amount the County's PERS rate was reduced by the Oregon legislature starting in July 2013. The first year of collection the funds were held in each participating fund. The Board opted to create the reserve fund in the second year to add transparency in the County's financial statements. Funds collected will be used to address PERS rate increases in future.

#### **Internal Services Fund**

This fund was established to account for the central administrative functions within the County. Expenditures are primarily payroll and related expenses for County administration and support functions. Resources are internal administrative fees charged to County departments and internal customers.

#### **Support Major Projects Fund**

This fund was established to provide for better allocation of the cost of County-wide administrative projects to the funds and departments that benefit from those projects. Projects in the fund include the County's financial accounting software (Caselle), upgrades to the Courthouse meeting room, upgrades to the phone system, and smaller Information Technology projects.

**COLUMBIA COUNTY, OREGON  
 PROPRIETARY FUNDS  
 STATEMENT OF NET POSITION  
 June 30, 2025**

	Business-Type Activities - Enterprise Funds	Governmental Activities
	County Transfer Station Fund	Internal Service Funds
<b>ASSETS:</b>		
Current assets:		
Cash and investments	\$ 7,448,380	\$ 1,389,943
Accounts receivable, net	378,667	638
Prepays	-	940
Total current assets	<u>7,827,047</u>	<u>1,391,521</u>
Noncurrent assets:		
OPEB asset	3,125	-
Capital assets, net		
Non-depreciable	637,483	-
Depreciable, net of accumulated depreciation	<u>3,544,537</u>	<u>-</u>
Total noncurrent assets	<u>4,185,145</u>	<u>-</u>
Total assets	<u>12,012,192</u>	<u>1,391,521</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows related to pensions	87,395	-
Deferred outflows related to OPEB	<u>599</u>	<u>-</u>
Total deferred outflows of resources	<u>87,994</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 12,100,186</u>	<u>\$ 1,391,521</u>
<b>LIABILITIES:</b>		
Current liabilities:		
Accounts payable	\$ 164,627	\$ 48,428
Total OPEB liability	241	-
Accrued compensated absences	<u>10,494</u>	<u>-</u>
Total current liabilities	<u>175,362</u>	<u>48,428</u>
Noncurrent liabilities:		
Accrued compensated absences	15,741	-
Net pension liability	193,585	-
Total OPEB liability	<u>4,368</u>	<u>-</u>
Total noncurrent liabilities	<u>213,694</u>	<u>-</u>
Total liabilities	<u>389,056</u>	<u>48,428</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows related to pensions	24,845	-
Deferred inflows related to OPEB	<u>3,271</u>	<u>-</u>
Total deferred inflows of resources	<u>28,116</u>	<u>-</u>
<b>NET POSITION:</b>		
Net investment in capital assets	4,182,020	-
Restricted:		
OPEB asset benefits	3,125	-
Unrestricted	<u>7,497,869</u>	<u>1,343,093</u>
Total net position	<u>\$ 11,683,014</u>	<u>\$ 1,343,093</u>

*The accompanying notes are an integral part of the basic financial statements.*

**COLUMBIA COUNTY, OREGON**  
**PROPRIETARY FUNDS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**For the Fiscal Year Ended June 30, 2025**

	Business-Type Activities - Enterprise Funds	Governmental Activities
	County Transfer Station Fund	Internal Service Funds
<b>OPERATING REVENUES:</b>		
Fees	\$ 4,318,561	\$ -
Intergovernmental services	9,041	5,444,000
Miscellaneous	42,000	44,051
Total operating revenues	<u>4,369,602</u>	<u>5,488,051</u>
<b>OPERATING EXPENSES:</b>		
Personnel service	200,927	4,366,032
Materials and service	2,805,887	1,337,845
Depreciation	286,819	-
Total operating expenses	<u>3,293,633</u>	<u>5,703,877</u>
Operating income (loss)	<u>1,075,969</u>	<u>(215,826)</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>		
Interest income	<u>329,732</u>	<u>37,650</u>
Total non-operating revenues (expenses)	<u>329,732</u>	<u>37,650</u>
Net income (loss) before transfers and contributions	1,405,701	(178,176)
<b>TRANSFERS AND CONTRIBUTIONS:</b>		
Transfers in (out)	<u>(9,218)</u>	<u>255,450</u>
Net income before contributions	1,396,483	77,274
<b>CAPITAL CONTRIBUTIONS:</b>		
Capital contributions to County	<u>-</u>	<u>(232,910)</u>
Change in net position	1,396,483	(155,636)
<b>NET POSITION, BEGINNING - AS PREVIOUSLY REPORTED</b>	10,296,969	1,498,729
<b>Change in accounting principle - GASB 101 implementation</b>	<u>(10,438)</u>	<u>-</u>
<b>NET POSITION, BEGINNING - AS RESTATED</b>	<u>10,286,531</u>	<u>1,498,729</u>
<b>NET POSITION, ENDING</b>	<u>\$ 11,683,014</u>	<u>\$ 1,343,093</u>

*The accompanying notes are an integral part of the basic financial statements.*

**COLUMBIA COUNTY, OREGON**  
**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**  
**For the Fiscal Year Ended June 30, 2025**

	Business-Type Activities - Enterprise Funds	Governmental Activities
	County Transfer Station Fund	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from customers	\$ 4,400,578	\$ 5,488,048
Cash paid to employees and others for salaries and benefits	(214,369)	(4,366,032)
Cash paid to suppliers and others	(2,733,462)	(1,375,773)
Net cash provided by (used for) operating activities	<u>1,452,747</u>	<u>(253,757)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
Transfers in (out)	<u>(9,218)</u>	<u>255,450</u>
Net cash provided by (used for) non-capital financing activities	<u>(9,218)</u>	<u>255,450</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Purchase of capital assets	<u>(124,926)</u>	<u>(232,910)</u>
Net cash (used for) capital and related financing activities	<u>(124,926)</u>	<u>(232,910)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest received	<u>329,732</u>	<u>37,650</u>
Net cash provided by investing activities	<u>329,732</u>	<u>37,650</u>
Net increase (decrease) in cash and investments	1,648,335	(193,567)
<b>CASH AND INVESTMENTS, BEGINNING</b>	<u>5,800,045</u>	<u>1,583,510</u>
<b>CASH AND INVESTMENTS, ENDING</b>	<u>\$ 7,448,380</u>	<u>\$ 1,389,943</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:</b>		
Operating income (loss)	\$ 1,075,969	\$ (215,826)
Adjustments		
Depreciation and amortization	286,819	-
Decrease (increase) in:		
Accounts receivable and loans receivable	30,536	-
Inventories	-	(3)
Prepays	440	44,744
Increase (decrease) in:		
Accounts payable and accrued expenses	72,425	(82,672)
Net pension liability and pension related items	(6,979)	-
Net OPEB liability and OPEB related items	(836)	-
Accrued compensated absences	(5,627)	-
Net cash provided by operating activities	<u>\$ 1,452,747</u>	<u>\$ (253,757)</u>

*The accompanying notes are an integral part of the basic financial statements.*

**COLUMBIA COUNTY, OREGON**  
**FIDUCIARY FUNDS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**June 30, 2025**

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	<u>Custodial Fund</u>
<b>ASSETS:</b>	
Cash and investments	\$ 1,848,369
Taxes receivable	<u>3,766,628</u>
Total assets	<u>5,614,997</u>
<b>LIABILITIES:</b>	
Accounts payable	314,973
Other liabilities	<u>5,281,591</u>
Total liabilities	<u>5,596,564</u>
<b>NET POSITION</b>	
Net position for individuals, organizations, and other governments	<u>18,433</u>
Total net position	<u><u>\$ 18,433</u></u>

*The accompanying notes are an integral part of the basic financial statements.*

**COLUMBIA COUNTY, OREGON**  
**FIDUCIARY FUNDS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**For the Fiscal Year Ended June 30, 2025**

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	<u>Custodial Fund</u>
<b>ADDITIONS</b>	
Taxes collected for other governments	\$ 80,929,785
Royalties	<u>20</u>
Total additions	<u>80,929,805</u>
<b>DEDUCTIONS</b>	
Payment of taxes to other governments	80,922,553
Administrative expenses	36
Distribution to beneficiary	<u>100,000</u>
Total additions	<u>81,022,589</u>
Change in fiduciary net position	(92,784)
<b>NET POSITION, BEGINNING</b>	<u>111,217</u>
<b>NET POSITION, ENDING</b>	<u><u>\$ 18,433</u></u>

*The accompanying notes are an integral part of the basic financial statements.*

## Columbia County, Oregon Notes to the Financial Statements

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### **Note 1 – Summary of Significant Accounting Policies**

The basic financial statements of Columbia County, Oregon (the County) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

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

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

#### *Blended component units*

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

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

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

### **Measurement Focus, Basis of Accounting and Basis of Presentation**

*Government-wide financial statements* – The statement of net position and the statement of activities display information about the County as a whole. These statements include all the financial activities, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Custodial funds use the economic resources measurement focus and the accrual basis of accounting. The statement of activities presents a comparison between direct expenses and program revenues for each function of the governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities.

## Columbia County, Oregon Notes to the Financial Statements

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

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

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

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

**Description of Funds** – The County reports the following major funds:

*General Fund* – This fund accounts for the financial resources of the County that are not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees, grants, and state shared revenues. Primary expenditures are for public safety, health and welfare, and general administration.

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

Jail Operations Fund – This fund was established in fiscal year 2014-15, the first year for the local option levy to support jail operations. Revenues for the fund come from property taxes, jail rental fees, general fund transfers and other miscellaneous fees and grants. The monies are used to operate the Columbia County Jail.

Road Fund – This fund was established as a requirement of ORS 366.542(4). Monies received from the State of Oregon (State Highway funds, gasoline tax apportionment and grants) make up the majority of the fund's revenue base with small additional contributions from fees charged to the public, federal grants, and transfers from other funds for goods and services. These monies are to be used for the construction and expansion, operations and maintenance, repair and preservation of County roads, streets and bridges.

## Columbia County, Oregon Notes to the Financial Statements

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Direct Pass-Through Grant Fund – This fund was set up to receive, control and disburse funds that the County receives for other entities under contract with the State of Oregon. The County has an oversight and fiduciary responsibility to the State. Federal funding sources, such as through the American Rescue Plan Act, are also recorded within this fund. Additionally, this fund includes revenues that the County Board of Commissioners have set aside for specific purposes including capital projects.

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

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

Additionally, there are the following non-major special revenue funds:

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

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

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

Law Library Fund – This fund was established under authority of ORS 9.840 and 9.850. Revenues are received per schedule detailed in ORS 21.350 from the state court administrator. The revenue is to be used exclusively to maintain a law library at the county seat and be available for use by litigants and attorneys without additional fees.

Economic Development Fund – Accounts for shared revenue received from the Oregon State Lottery Fund to be used for economic development activities. State video lottery payments are the principal source of revenue.

Public Works Capital Fund – This fund provides for the operations and capital improvements needs of the County's bike paths with revenue that consists primarily from one percent of the County's state gasoline tax. It now also includes the System Development Charge (SDC) revenue stream that is restricted for capital upgrades for County roads and parks in the corresponding districts within the jurisdiction.

## Columbia County, Oregon Notes to the Financial Statements

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

CC Rider Transportation Fund – The Columbia County Rider Transportation Fund was established to provide transportation for Columbia County citizens. It is funded by state and federal grants and by local public entities support. Additional revenue is generated by rider fares and Medicaid payment for senior transportation.

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

Strategic Investment Program (SIP) Fund – This fund began in fiscal year 2016 and consists of the revenues from the County's SIP agreement with Portland General Electric (PGE) which will last 15 years through fiscal year 2030. Funds are distributed to jurisdictions in the Port Westward area and a portion is retained by the County as described in the intergovernmental agreement signed by the relevant taxing districts.

Sheriff Patrol Levy Fund – This fund was established in fiscal year 2023-24 as a 4-year local option levy to support law enforcement staffing. Revenues for the fund come from property taxes. The monies provide personnel and materials and services for additional sheriff deputies.

Clerk's Records Reserve Fund – This fund accounts for the operations of the County Clerk, which maintains records of deeds and mortgages of real property, maps, plats, contracts, powers of attorney, and other interests affecting title to real property. The fund receives its revenue primarily from clerk's recording fees.

Additionally, there is the following non-major debt service fund:

John Gumm Debt Service Fund – This fund receives monies through transfers from funds within the County. Funds are collected to make required debt service payments on the Special Public Works Fund Program Note issued to fund construction costs on the County's John Gumm Building.

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

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

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

## Columbia County, Oregon Notes to the Financial Statements

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*Proprietary Funds* – Proprietary funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the cost of providing the services to the general public on a continuing basis be financed primarily through user charges. The funds included in this category are as follows:

County Transfer Station Fund – This fund accounts for the operations of the County’s Solid Waste Transfer Station facility in which the County has a long-term intergovernmental agreement with its cities to process all waste generated in the County. It also provides recycling and household hazardous waste services. The fund receives its revenues primarily from tipping fees.

*Internal Service Funds* – These funds are used to provide services to other departments and funds within the County. For financial reporting purposes, these funds are blended into governmental activities for entity wide presentation.

PERS Reserve Fund – This fund was established in fiscal year 2015 to collect the internal payroll contributions to a PERS Reserve fund. An internal rate of 4.4% percent of PERS-eligible employees began being imposed in fiscal year 2014. This rate is the amount the County’s PERS rate was reduced by the Oregon legislature starting in July 2013. The first year of collection the funds were held in each participating fund. The Board opted to create the reserve fund in the second year to add transparency in the County’s financial statements. Funds collected will be used to address PERS rate increases in the future.

Internal Services Fund – This fund exists to account for the central administrative functions within the County. Expenditures are primarily payroll and related expenses for County administration and support functions. Resources are internal administrative fees charged to County departments and internal customers.

Support Major Projects Fund – This fund was established to provide for better allocation of the cost of County-wide administrative projects to the funds and departments that benefit from those projects. Projects in the fund include the County’s financial accounting software (Caselle), upgrades to the Courthouse meeting room, upgrades to the phone system, and smaller Information Technology projects.

*Fiduciary Funds* – Fiduciary funds reporting focuses on net position and changes in net position. The fiduciary category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and custodial funds. Fiduciary funds are used to account for assets the County holds in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. The County’s only fiduciary funds are custodial funds. Custodial funds are purely custodial and thus do not involve measurement of results of operations. The custodial fund of the County is:

Treasurer Fund – This fund accounts for assets held by the County Treasurer for the benefit of other Districts, governments in the County, or organizations

## Columbia County, Oregon Notes to the Financial Statements

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Similar to the way its revenues are recorded, governmental funds only record those expenditures that affect current financial resources. Principal and interest on general long-term debt are recorded as fund liabilities only when due, or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Vested compensated absences are recorded as expenditures only to the extent that they are expected to be liquidated with expendable financial resources. In the government-wide financial statements, however, with a full accrual basis of accounting, all expenditures affecting the economic resource status of the government must be recognized. Thus, the expense and related accrued liability for long term portions of debt and compensated absences must be included.

Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements, reconciliation is necessary to explain the adjustments needed to transform the fund based financial statements into the governmental column of the governmental-wide presentation. This reconciliation is part of the financial statements.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Transfer Station Fund are charges to customers for services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and overhead, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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

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

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

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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The County adopted resolutions for appropriation transfers which adjusted the fiscal year 2024-2025 original budget. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2025, except for:

<u>Fund</u>	<u>Appropriation Level</u>	<u>Amount</u>
General	Elections	\$ 51,907
General	Justice court	21,769
General	Columbia County firing range	1,013
Jail Operations	Materials and service	339,960
Direct Pass-Through Grant Fund	Capital Outlay	968,844
County Parks and Rec	Materials and service	33,464
County Parks and Rec	Transfers out	234
Building Services	Materials and service	783

**Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balance**

*Cash and Investments* – Cash and investments include cash on hand, demand deposits, short-term investments with original or remaining maturities of three months or less when purchased, and cash. The County invests in the State of Oregon Local Government Investment Pool (LGIP), which is authorized by Oregon Revised Statutes. Interest earned from pooled investments is allocated based on a fund’s portion of the total investment balance. Investments, including equity in pooled cash and investments, are stated at fair value.

*Property Taxes Receivable* – In the government-wide financial statements, uncollected property taxes are recorded on the statement of net position. In the fund financial statements, property taxes that are collected within 60 days after year-end are considered measurable and available and, therefore, are recognized as revenue. The remaining balance is recorded as unavailable revenue because it is not deemed available to finance operations of the current period. An allowance for doubtful accounts is not deemed necessary by management, as uncollectible taxes become a lien on the property. Property taxes are levied on all taxable property as of July 1, the beginning of the fiscal year, and become a lien on that date. Property taxes are payable on November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

*Accounts Receivable and Unearned Revenue* – 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 unearned revenue on the statement of net position and the balance sheet. An allowance for doubtful accounts is not deemed necessary by management based on historical collection patterns.

*Capital Assets* – Capital assets include property, plant, equipment, and infrastructure assets. Capital assets are reported in the government-wide financial statements. In the governmental fund statements, capital assets are charged to expenditures as purchased. Capital assets are recorded at historical cost or estimated historical cost if actual cost is not available. Donated capital assets are recorded at their estimated acquisition value at the time received.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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

Depreciation of exhaustible assets is recorded as an allocated expense in the statement of activities with accumulated depreciation reflected in the statement of net position and is provided on the straight-line basis over the following estimated useful lives:

<u>ASSET</u>	<u>YEARS</u>
Buildings & Improvements	7 – 50
Infrastructure	20 – 40
Equipment & Vehicles	5 – 10

Monthly depreciation is taken in the year the assets are acquired or retired. Gains or losses from sales or retirements of capital assets are included in operations of the current period.

*Deferred Outflows of Resources and Deferred Inflows of Resources* – In addition to assets, the statement of net position 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 assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County records pension and OPEB-related deferred outflows of resources.

In addition to liabilities, the statement of net position 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 assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources related to the County’s pension and OPEB plans include differences between expected and actual experience, changes in assumptions, and differences between projected and actual earnings on pension plan investments.

*Interfund Transactions* – Payments among funds – reimbursements when one fund incurs a cost and then charges the appropriate benefiting fund – are considered transfers in and transfers out, respectively.

*Long-Term Obligations* – In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are treated as period costs in the year of issue and are shown as other financing uses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

## Columbia County, Oregon Notes to the Financial Statements

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*Leases* – A lessee is required to recognize a lease payable and an intangible right-to-use lease asset. A lease payable is recognized at the net present value of future lease payments and is adjusted over time by interest and payments. Future lease payments include fixed payments, variable payments based on index or rate, and reasonably certain residual guarantees. The right-to-use asset is initially recorded at the amount of the lease liability plus prepayments less any lease incentives received prior to lease commencement and is subsequently amortized over the term of the lease.

In the government-wide, proprietary, and fiduciary fund financial statements, lease liability and any respective right-to-use assets are reported in the statement of net position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources. Under modified accrual accounting, lease payments are considered capital outlay and proceeds of lease contracts, and thereafter are recorded as principal and interest payments. The County follows the capital asset thresholds established for accounting and reporting leases.

*Subscription-Based Information Technology Arrangements (SBITAs)* – Right to use SBITA assets and liabilities related to SBITAs are reported in the statement of net position of the government wide and proprietary statements. In the governmental fund financial statements, the present value of SBITA payments is reported as other financing sources and subscription payments are reported as capital outlay and as issuance of long-term debt. Payments are recorded as principal and interest payments. The County follows the capital asset thresholds established for accounting and reporting SBITAs.

*Compensated Absences* – The County provides compensated absences in the form of vacation, compensatory, and sick leave to eligible employees which is accrued as it is earned. In the government-wide and proprietary financial statements, these benefits are accounted for in accordance with GASB Statement, No. 101, *Compensated Absences*.

The liabilities for compensated absences are measured using the employee's pay rate as of the financial statement date and include salary-related payments, where applicable. The County recognizes a liability for unused leave when: 1) it is attributable to services already rendered, 2) it accumulates, and 3) it is more likely than not that the leave will be used for time off or otherwise paid or settled.

Employees earn vacation leave based on their length of service. Vacation leave is accrued and may be carried over subject to limits established by County policy. Upon separation from service, employees are compensated for unused vacation leave at their current pay rate, provided they meet eligibility requirements.

Sick leave is earned by employees based on hours worked and is intended for use in the event of illness or medical appointments. Sick leave may be accumulated up to the County's maximum sick leave accrual; however, it is not paid out upon separation. The County recognizes a liability for the portion of accumulated sick leave that is more likely than not to be used prior to an employee's separation.

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

## Columbia County, Oregon Notes to the Financial Statements

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*Net Position* – Net position is comprised of the various net earnings from operations, non-operating revenues, expenses and contributions of capital. Net position is classified in the following three categories:

Net investment in capital assets consists of all capital and lease assets, net of accumulated depreciation and amortization and reduced by outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

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

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources, as they are needed.

*Fund Balance* – In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. These fund balance categories are:

Nonspendable fund balance represents amounts that are not in a spendable form. The nonspendable fund balance represents inventories and prepaid items.

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. There were no committed fund balances at June 30, 2025.

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. To date, the Board has not delegated that authority to any other government officials.

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.

The governing body has approved the following order of spending regarding fund balance categories:

Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable), and unassigned.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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

**Note 2 – Cash and Investments**

Cash and investments consisted of the following at June 30, 2025:

Deposits with financial institutions	\$	989,577
Investments		35,889,987
Total cash and investments	\$	36,879,564
Government-wide financial statements	\$	35,031,195
Fiduciary funds financial statements		1,848,369
Total cash and investments	\$	36,879,564

The County participates in the State of Oregon Local Government Investment Pool (LGIP) which is an open-ended, no-load diversified portfolio created under ORS 294.805 to 294.895 and is not registered with the U.S. Securities and Exchange Commission as an investment company. The State Treasurer is the investment officer for the Pool and is responsible for all funds in the Pool. These funds must be invested and managed, like that of a prudent investor, exercising reasonable care, skill, and caution. Investments in the fund are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The Oregon Audits Division of the Secretary of State’s Office audits the Pool annually. The Division’s report on the Pool as of and for the year ended June 30, 2025 was unmodified and may be obtained at the Oregon State Treasury, 350 Winter St. NE, Suite 100, Salem, OR 97310 or can be viewed at <https://sos.oregon.gov/audits/Documents/2023-27.pdf>.

ORS 294.935 and County policy authorize investing in obligations of the U.S. Treasury and agencies, time certificates of deposit, bankers’ acceptances, repurchase agreements, and the State of Oregon LGIP.

The County has the following investments and maturities:

Investments Type	Investment Maturities (In Months)			
	Fair Value	Less than 3	3-17	18-59
State Treasurer’s Local Government Investment Pool	\$ 35,889,987	\$ 35,889,987	\$ -	\$ -

*Credit risk* – Investments in LGIP are regulated by the Oregon Short-Term Fund Board (OSTFB) and approved by the Oregon Investment Council (ORS 294.805 to 294.895). The State Treasurer’s Oregon Local Government Investment Pool is not registered with the SEC as an investment company and is unrated.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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*Custodial credit risk – deposits* – Custodial credit risk recognizes possible bank failure and potential that the County’s deposits may not be returned. The Federal Deposit Insurance Corporation (FDIC) provides insurance for the County’s deposits with financial institutions up to \$250,000 each for the aggregate of all non-interest bearing amounts and the aggregate of all interest bearing accounts at each institution. Deposits in excess of FDIC coverage with institutions participating in the Oregon Public Funds Collateralization Program (PFCP) are considered fully collateralized. As of June 30, 2025, none of the County’s bank balances were exposed to credit risk as deposits are retained in institutions participating in Oregon PFCP.

*Custodial credit risk – investments* – This is the risk, in the event of the failure of the counterparty, the County’s investments or collateral securities that are in the possession of an outside party are unrecoverable. The County had no investments of this kind at June 30, 2025.

*Interest rate risk – investments* – Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. The County is in compliance with its interest rate risk policy, which minimizes the risk that the fair value of securities in the County portfolio will fall due to change in general interest rates.

**Note 3 – Property Taxes**

The County makes assessments of property value and levies and collects the taxes for the County and all other taxing Counties within the County. Assessments of property values are as of January 1. Taxes levied are a lien on the properties as of July 1 of each year. Taxes are due November 15 and a 3% discount is allowed for payment at this time. Uncollected taxes, including delinquent amounts, are deemed to be substantially collectible or recoverable through liens.

**Note 4 – Interfund Transfers**

Interfund transfers, including component unit transfers, are used to pay administrative services provided by the general fund, provide funds for debt service, and contribute to the cost of capital projects. Transfers to and from other funds at June 30, 2025 are as follows:

	Transfers In	Transfers Out
General Fund	\$ 1,802,153	\$ 2,812,740
Jail Operations Fund	1,788,451	185,164
Road Fund	-	112,917
Direct Pass-Through Grant Fund	542,806	125,008
Community Corrections Fund	-	317,108
Non-Major Governmental Funds	790,043	1,616,748
County Transfer Station Fund	-	9,218
Internal Service Funds	479,292	223,842
	\$ 5,402,745	\$ 5,402,745

**Columbia County, Oregon**  
**Notes to the Financial Statements**

**Note 5 – Capital Assets**

Capital asset activity for governmental activities for the year ended June 30, 2025 is as follows:

	Balance June 30, 2024	Additions	Deletions	Transfers	Balance June 30, 2025
Capital assets not being depreciated or amortized:					
Land	\$ 5,777,932	\$ -	\$ -	\$ -	\$ 5,777,932
4-H land	218,700	-	-	-	218,700
Construction in Progress	12,743,326	62,319	-	(12,655,512)	150,133
Total capital assets not being depreciated	18,739,958	62,319	-	(12,655,512)	6,146,765
Capital assets being depreciated or amortized:					
Buildings and improvements	31,263,858	4,110,819	-	12,655,512	48,030,189
Right to use buildings and improvements	377,284	-	-	-	377,284
4-H buildings and improvements	362,882	33,434	-	-	396,316
4-H equipment and vehicles	19,580	-	-	-	19,580
Equipment and vehicles	16,803,991	2,781,872	-	-	19,585,863
Right to use equipment and vehicles	2,304,308	543,205	-	-	2,847,513
Infrastructure	250,829,161	783,157	-	-	251,612,318
Right to use SBITAs	412,767	10,997	-	-	423,764
Total capital assets being depreciated or amortized	302,373,831	8,263,484	-	12,655,512	323,292,827
Accumulated depreciation and amortization:					
Buildings and improvements	(14,777,072)	(1,163,958)	-	-	(15,941,030)
Right to use buildings and improvements	(224,381)	(83,989)	-	-	(308,370)
4-H buildings and improvements	(162,724)	(8,490)	-	-	(171,214)
4-H equipment and vehicles	(12,606)	(717)	-	-	(13,323)
Equipment and vehicles	(13,013,580)	(911,024)	-	-	(13,924,604)
Right to use equipment and vehicles	(685,559)	(517,646)	-	-	(1,203,205)
Infrastructure	(237,362,836)	(858,973)	-	-	(238,221,809)
Right to use SBITAs	(97,039)	(101,438)	-	-	(198,477)
Total accumulated depreciation and amortization	(266,335,797)	(3,646,235)	-	-	(269,982,032)
Total capital assets being depreciated or amortized, net	36,038,034	4,617,249	-	12,655,512	53,310,795
Governmental activities capital assets, net	<u>\$ 54,777,992</u>	<u>\$ 4,679,568</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,457,560</u>

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

General Government	\$ 749,167
Roads and Bridges	958,240
Public Safety	1,617,894
Health and Welfare	118,390
Culture and Rec	202,544
	<u>\$ 3,646,235</u>

**Columbia County, Oregon**  
**Notes to the Financial Statements**

Capital asset activity for business-type activities for the year ended June 30, 2025 is as follows:

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
Capital assets not being depreciated:				
Land	\$ 637,483	\$ -	\$ -	\$ 637,483
Total capital assets not being depreciated	637,483	-	-	637,483
Capital assets being depreciated:				
Buildings and improvements	5,297,530	-	-	5,297,530
Equipment and vehicles	1,706,141	124,926	-	1,831,067
Total capital assets being depreciated	7,003,671	124,926	-	7,128,597
Accumulated depreciation:				
Buildings and improvements	(2,336,024)	(139,619)	-	(2,475,643)
Equipment and vehicles	(961,217)	(147,200)	-	(1,108,417)
Total accumulated depreciation	(3,297,241)	(286,819)	-	(3,584,060)
Total capital assets being depreciated, net	3,706,430	(161,893)	-	3,544,537
	<u>\$ 4,343,913</u>	<u>\$ (161,893)</u>	<u>\$ -</u>	<u>\$ 4,182,020</u>

**Note 6 – Long-Term Debt Obligations**

Changes in long-term liabilities of the governmental activities for the year ended June 30, 2025 were as follows:

Governmental Activities	June 30, 2024 Balance	Restatement	Restated Balance	Additions	Reductions	June 30, 2025 Balance	Due Within One Year
Governmental bonds:							
Bonds payable (PERS)	\$ 3,465,000	\$ -	\$ 3,465,000	\$ -	\$ 875,000	\$ 2,590,000	\$ 975,000
Direct placements and borrowings:							
Loans payable	6,000,000	-	6,000,000	1,038,469	-	7,038,469	-
Notes payable	46,049	-	46,049	-	36,193	9,856	6,432
Total bonds, loans, and notes	9,511,049	-	9,511,049	1,038,469	911,193	9,638,325	981,432
Compensated absences	2,748,169	1,249,243	3,997,412	-	10,312	3,987,100	1,594,840
Total governmental activities	<u>\$ 12,259,218</u>	<u>\$ 1,249,243</u>	<u>\$ 13,508,461</u>	<u>\$ 1,038,469</u>	<u>\$ 921,505</u>	<u>\$ 13,625,425</u>	<u>\$ 2,576,272</u>

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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**Governmental Bonds:**

In March 2002, the County issued limited Tax Pension Obligations, Series 2002A & 2002B totaling \$4,394,484. The Series 2002A are deferred interest obligations with interest payable only at maturity and compounded semiannually at June 1 and December 1. The Series 2002B are current interest obligations, with interest payable on December 1 of each year until maturity or earlier prepayment. The bonds carry interest rates varying from 2.00% to 7.41% with an average yield of approximately 7%. Interest rates are set at different levels throughout the life of the bond until final maturity on June 1, 2028.

\$ 1,500,000

The Series 2005 bonds were issued as current interest obligations, with interest payable on June 1 and December 1 of each year until maturity. The proceeds from these limited tax bonds were used to finance the estimated unfunded actuarial liability with the Oregon Public Employees Retirement System (PERS). Interest rates are set at different levels throughout the life of the bond varying from 4% to 6% until final maturity on June 1, 2028.

1,090,000

Total governmental bonds

\$ 2,590,000

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

	<u><b>Total Governmental Bonds</b></u>	
	<u>Principal</u>	<u>Interest</u>
2026	\$ 975,000	\$ 157,294
2027	1,090,000	98,260
2028	525,000	32,178
Total	<u><u>\$ 2,590,000</u></u>	<u><u>\$ 287,732</u></u>

**Governmental Loans - Direct Borrowings and Placements:**

2023 Oregon Business Development Department (OBDD) Special Public Works Fund Development (SPWFD) Loan; original award \$6,049,800; interest rate 3.29%. In November 2024, the loan agreement was amended to increase the total award to \$7,038,469. Principal and interest payments are expected to begin in fiscal year 2027, concurrent with the planned bond sale. Final maturity will be determined during the sale. OBDD, as the owner of loan, may pursue any or all remedies noted in the financing document or available by law. One remedy of OBDD is declaring all payments under the contract immediately due and payable.

\$ 7,038,469

Total governmental loans

\$ 7,038,469

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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**Governmental Notes - Direct Borrowings and Placements:**

On April 17, 2006, the City of St. Helens loaned \$100,000 to Columbia County for a joint housing project between the Community Action Team (CAT) and Columbia County Community Corrections (CCCC). The loan carries a 3.00% interest rate; final maturity on the note will be December 2026. The housing project will benefit people in transition from detention. CAT and CCCC located grants and this loan to build affordable housing for these citizens. The loan will be repaid over the until December 2026 from rent revenue. In the event of default and no payment after 60 days and notice from the holder (St. Helens), the County will be delinquent. The holder may declare the entire unpaid principal balance and accrued interest due and payable.

	\$ 9,856
Total governmental notes	\$ 9,856

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

<b>Total Governmental Notes</b>		
	Principal	Interest
2026	\$ 6,432	\$ 248
2027	3,424	51
Total	\$ 9,856	\$ 299

*Leases* – A lease is defined as a contractual agreement that conveys control of the right to use another entity’s nonfinancial asset, for a minimum contractual period of greater than one year, in an exchange-like transaction. The County leases a variety of non-financial assets such as buildings, vehicles, and other equipment. The related obligations are presented in the amounts equal to the present value of lease payments, payable during the remaining lease term. As a lessee, a lease liability and the associated lease asset are recognized. All lessee leases are reported in governmental activities. The total amount of lease amortization expense recognized in the current year was \$601,635 and interest expense of \$71,567.

The County has a minimal number of variable payment clauses, mostly dependent on an index or rate (such as the Consumer Price Index and market interest rates). Components of variable payments that are fixed in substance, are included in the measurement of the lease liability presented in the table below. Variable payments related to lease agreements that are qualified as leases under GASB Statement No. 87, and are not fixed, are excluded in the measurement of the lease liability. The County did not incur expenses related to its leasing activities related to residual value guarantees, lease termination penalties, or losses due to impairment. As a lessee, there are currently no agreements that include sale-leaseback and lease-leaseback transactions.

The County has entered into 21 lease agreements as the lessee, that qualify both within the County capitalization threshold and under GASB Statement No. 87. These leases are for buildings, vehicles, and other equipment, with periods covering various ranges and the latest expiring in March 2031. Interest rates range from 0.89% to 12%. Annual payments for the current year range from \$594 to \$157,454.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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Lease payables currently outstanding as of June 30, 2025 are as follows:

	Balance June 30, 2024	Additions	Reductions	Balance June 30, 2025
Lease liability	\$ 1,707,405	\$ 543,205	\$ (494,159)	\$ 1,756,451
	<u>\$ 1,707,405</u>	<u>\$ 543,205</u>	<u>\$ (494,159)</u>	<u>1,756,451</u>
		Current portion		(471,463)
		Long-term portion		<u>\$ 1,284,988</u>

Future annual lease commitments as of June 30, 2025 are as follows:

Fiscal Year	Principal	Interest
2026	\$ 471,463	\$ 64,277
2027	438,706	50,337
2028	249,765	30,226
2029	255,419	21,072
2030	187,300	14,145
2031	153,798	11,065
	<u>\$ 1,756,451</u>	<u>\$ 191,122</u>

*Subscription-based Information Technology Arrangements (SBITA)* – A SBITA is defined as a contract that conveys control of the right to use another party’s information technology (IT) software, alone or in combination with tangible capital assets for a minimum contractual period of greater than one year, in an exchange or exchange-like transaction. The County has entered into three IT software contracts that qualify as SBITAs under the GASB Statement No. 96:

SBITA	Expiration	Interest	Annual Payment
Accounting software	5/30/2028	3.04%	\$ 23,700
Jail management software	8/14/2027	3.04%	68,468
IT and Cybersecurity Software	9/30/2026	0.00%	3,666

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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SBITAs payables currently outstanding as of June 30, 2025 are as follows:

	Balance June 30, 2024	Increases	Decreases	Balance June 30, 2025
Subscription based information technology arrangements	\$ 341,407	\$ 10,997	\$ (85,642)	\$ 266,762
	<u>\$ 341,407</u>	<u>\$ 10,997</u>	<u>\$ (85,642)</u>	266,762
Current portion				(88,169)
Long-term portion				<u>\$ 178,593</u>

Future annual lease commitments as of June 30, 2025 are as follows:

Fiscal Year	Principal	Interest
2026	\$ 88,169	\$ 5,682
2027	90,774	3,016
2028	87,819	272
	<u>\$ 266,762</u>	<u>\$ 8,970</u>

Changes in long-term liabilities of the business-type activities for the year ended June 30, 2025 was as follows:

Business Type Activities	June 30, 2024 Balance	Restatement	Restated Balance	Additions	Reductions	June 30, 2025 Balance	Due Within One Year
Compensated absences	\$ 21,424	\$ 10,438	\$ 31,862	\$ -	\$ 5,627	\$ 26,235	\$ 10,494
Total business type activities	<u>\$ 21,424</u>	<u>\$ 10,438</u>	<u>\$ 31,862</u>	<u>\$ -</u>	<u>\$ 5,627</u>	<u>\$ 26,235</u>	<u>\$ 10,494</u>

**Note 7 – Defined Benefit Pension Plan**

Employees of the County are provided with pensions through the Oregon Public Employees Retirement System (OPERS), a cost-sharing multiple-employer defined benefit pension plan. The Oregon Legislature has delegated authority to the Public Employees Retirement Board to administer and manage the system. All benefits of the System are established by the legislature pursuant to ORS Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available Annual Comprehensive Financial Report and Actuarial Valuation that can be obtained at: <http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>.

**Tier One/Tier Two Retirement Benefit (ORS Chapter 238)** – The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.

## Columbia County, Oregon Notes to the Financial Statements

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*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 benefit results.

Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of Final Average Salary will be limited for all members beginning in 2021. The limit will be equal to \$232,976 in 2024 and will be indexed with inflation in later years.

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.

*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: (1) member was employed by PERS employer at the time of death, (2) member died within 120 days after termination of PERS covered employment, (3) member died as a result of injury sustained while employed in a PERS-covered job, or (4) member was on an official leave of absence from a PERS-covered job at the time of death.

*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.

*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.

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

## Columbia County, Oregon Notes to the Financial Statements

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

Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of Final Average Salary will be limited for all members beginning in 2021. The limit will be equal \$232,976 in 2024 and will be indexed with inflation in later years.

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.

*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.

*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.

*Benefit Changes After Retirement* – Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and \$750 plus 0.15 percent on annual benefits above \$60,000.

### **OPSRP Individual Account Program (OPSRP IAP)**

*Pension Benefits* – The IAP is an individual account-based program under the PERS tax-qualified governmental plan as defined under ORS 238A.400. An IAP member becomes vested on the date the employee account is established.

Employers have the option to make employer contributions for a member under ORS 238A.340. Contributions for these accounts are deposited into a separate employer-funded account. The member becomes vested in this optional employer-funded account 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. The accounts fall under Internal Revenue Code Section 414(k).

## Columbia County, Oregon Notes to the Financial Statements

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Upon retirement, a member of the OPSRP Individual Account Program (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.

*Recordkeeping* – OPERS contracts with VOYA Financial to maintain IAP participant records.

### **Contributions**

*Employer 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, 2021 actuarial valuation, which became effective July 1, 2023. Effective January 1, 2020, Senate Bill 1049 requires employers to pay contributions on re-employed PERS retirees' salaries as if they were an active member, excluding IAP (6%) contributions. Re-employed retirees do not accrue additional benefits while they work after retirement. The rates in effect for the fiscal year ended June 30, 2025 were 23.29 percent for Tier One/Tier Two General Service Member, 23.29 percent for Tier One/Tier Two Police, 17.85 percent for OPSRP Pension Program General Service Members, 22.64 percent for OPSRP Pension Program Police Members.

*Employee Contributions* – Beginning January 1, 2004, all employee contributions were placed in the OPSRP Individual Account Program (IAP), a defined contribution pension plan established by the Oregon Legislature. Prior to that date, all member contributions were credited to the Defined Benefit Pension Plan. Member contributions are set by statute at 6.0 or 7.0 percent of salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the members' behalf. The IAP member accounts represent member contributions made on or after January 1, 2004, plus earnings allocations less disbursements for refunds, death benefits, and retirements. As permitted, the County has opted to pick-up the contributions on behalf of employees; contributions were \$1,095,705 for the year ended June 30, 2025.

Starting July 1, 2020, Senate Bill 1049 required a portion of member contributions to their IAP accounts to be redirected to the Defined Benefit fund. If the member earns more than \$3,688 per month, 0.75 percent (if OPSRP member) or 2.5 percent (if Tier One/Tier Two member) of the member's contributions that were previously contributed to the member's IAP now fund the new Employee Pension Stability Accounts (EPSA). The EPSA accounts will be used to fund the cost of future pension benefits without changing those benefits, which means reduced contributions to the member's IAP account. Members may elect to make voluntary IAP contributions equal to the amount redirected.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

*Pension liability* – At June 30, 2025, the County reported a net pension liability of \$25,798,905 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2022. The County’s proportion of the net pension liability was based on a projection of the County’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement date of June 30, 2024, the County’s proportion was 0.1161 percent, which was a decrease from its proportion of 0.1300 percent measured as of June 30, 2023.

Pension expense for the year ended June 30, 2025 was \$4,383,386 of which \$4,350,495 was related to governmental activities, and \$32,891 was related to business-type activities. Deferred outflows and inflows of resources were comprised of the following at June 30, 2025:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,528,346	\$ 61,574
Changes of assumptions	2,593,830	3,323
Net difference between projected and actual earnings on investments	1,638,952	-
Changes in proportion	1,767,613	1,794,926
Differences between employer contributions and proportionate share of contributions	318,323	1,451,217
Total (prior to post-MD contributions)	7,847,064	3,311,040
Contributions subsequent to the MD	3,799,936	-
Total	\$ 11,647,000	\$ 3,311,040

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ending June 30, 2026. Other amounts reported as deferred outflows (inflows) of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2026	\$ (176,623)
2027	2,702,873
2028	1,299,780
2029	575,009
2030	134,985
Total	\$ 4,536,024

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*Actuarial Methods and Assumptions* – The total pension liability in the December 31, 2022, valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2022
Measurement Date	June 30, 2024
Experience Study Report	2022, published July 20, 2023
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Inflation Rate	2.40 percent
Long-Term Expected Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent overall payroll growth
Cost of Living Adjustments (COLA)	Blend of 2.00% COLA and grade COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision, blend based on service.
Mortality	<p><b>Health retirees and beneficiaries:</b> 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.</p> <p><b>Active Members:</b> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><b>Disabled retirees:</b> Pub-2010 Disable Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

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 2022 Experience Study which is reviewed for the four-year period ending December 31, 2022.

*Long-Term Expected Rate of Return* – To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023 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.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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*Assumed Asset Allocation*

Asset Class/Strategy	Low Range	High Range	Target Allocation
Debt Securities	20.0%	30.0%	25.0%
Public Equity	22.5%	32.5%	27.5%
Real Estate	7.5%	17.5%	12.5%
Private Equity	15.0%	27.5%	20.0%
Real Assets	2.5%	10.0%	7.5%
Diversifying Strategies	2.5%	10.0%	7.5%
Opportunity Portfolio	0.0%	5.0%	0.0%
Total			<u>100.0%</u>

(Source: June 30, 2024 PERS ACFR; p. 116)

Asset Class	Target Allocation	Compounded Annual Return (Geometric)
Global Equity	27.50%	7.07%
Private Equity	25.50%	8.83%
Core Fixed Income	25.00%	4.50%
Real Estate	12.25%	5.83%
Master Limited Partnerships	0.75%	6.02%
Infrastructure	1.50%	6.51%
Hedge Fund of Funds - Multistrategy	1.25%	6.27%
Hedge Fund Equity - Hedge	0.63%	6.48%
Hedge Fund - Macro	5.62%	4.83%
Total	<u>100.00%</u>	

Assumed Inflation - Mean 2.35%

(Source: June 30, 2024 PERS ACFR; p. 88)

*Discount Rate* – The discount rate used to measure the total pension liability as of the measurement date of June 30, 2024 was 6.90 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from 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 County’s proportionate share of the net pension liability to changes in the discount rate* – The following presents the County’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
County’s proportionate share of the net pension liability	\$ 40,696,725	\$ 25,798,905	\$ 13,321,253

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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There were no key changes of actuarial methods and assumptions since the December 31, 2022 actuarial valuation. The key changes from the previous actuarial valuation are described below and are still being used.

*Changes in actuarial methods and assumptions* – A summary of key changes implemented since the December 31, 2022 valuation are described briefly below. Additional details and a comprehensive list of changes in methods and assumptions can be found in the 2022 Experience Study for the System, which was published in July 2022, and can be found at: [https://www.oregon.gov/pers/Documents/Financials/Actuarial/2023/2022\\_Exp\\_Study.pdf](https://www.oregon.gov/pers/Documents/Financials/Actuarial/2023/2022_Exp_Study.pdf).

*Allocation of liability for service segments* – For purposes of allocating Tier One/Tier Two members' actuarial accrued liability among multiple employers, the valuation uses a weighted average of the Money Match methodology and the Full Formula methodology used by PERS when a member retires. The weights are determined based on the prevalence of each formula among the current Tier One/Tier Two population.

*Changes in demographic assumptions* – There were no changes in demographic assumptions.

**Note 8 – Postemployment Benefits Other than Pensions**

The other postemployment benefits (OPEB) for the County combines two separate plans. The County provides an implicit rate subsidy for retiree health insurance premiums, and a contribution to the State of Oregon's PERS cost-sharing multiple-employer defined health insurance benefit plan.

*Financial Statement Presentation* – The County's two OPEB plans are presented in the aggregate on the Statement of Net Position. The amounts on the financial statements relate to the plans as follows:

	Implicit Rate Subsidy	PERS RHIA Plan	Total OPEB on Financials
OPEB Asset	\$ -	\$ 416,503	\$ 416,503
Deferred Outflows of Resources			
Change in Assumptions	15,688	-	15,688
Difference in Expected and Actual Experience	20,265	-	20,265
Difference in Earnings	-	11,760	11,760
Contributions After MD	31,845	319	32,164
OPEB Liability	(614,245)	-	(614,245)
Deferred Inflows of Resources			
Difference in Expected and Actual Experience	(155,708)	(8,146)	(163,854)
Change in Assumptions	(226,287)	(5,268)	(231,555)
Change in Proportionate Share	-	(40,570)	(40,570)
OPEB Expense/(Income)*	72,927	(95,155)	(22,228)

\*Included in program expenses on Statement of Activities

## Columbia County, Oregon Notes to the Financial Statements

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### Other Post-Employment Benefit Plan – (RHIA)

*Plan Description* – As a member of Oregon Public Employees Retirement System (OPERS), the County 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. 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, or online at <https://www.oregon.gov/pers/Documents/Financials/ACFR/2024-ACFR.pdf>.

*Benefits Provided* – 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.

*Contributions* – PERS funding policy provides for 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. Employer contribution rates for the period were based on the December 31, 2022 actuarial valuation and a percentage of payroll that first became effective July 1, 2024. The County contributed 0.04% of PERS-covered salaries for Tier One/Tier Two members to fund the normal cost portion of RHIA benefits. A (0.4%) unfunded actuarial liability (UAL) rate was assigned for the RHIA program as it was funded over 100% as of December 31, 2023. Consequently, PERS employers had an effective contributions rate of 0.00% for the RHIA program. The County's contributions subsequent to the measurement date was \$319.

*OPEB Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB* – At June 30, 2025, the County reported a net OPEB asset of \$416,503 for its proportionate share of the net OPEB asset. The OPEB asset was measured as of June 30, 2024, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2022. Consistent with GASB Statement No. 75, paragraph 59(a), the County's proportion of the net OPEB asset is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year by all employers. As of the measurement date of June 30, 2024, the County's proportion was 0.1031 percent, which is an increase from its proportion of 0.0838 percent as of June 30, 2023.

For the year ended June 30, 2025, the County recognized OPEB income from this plan of \$90,155.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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Deferred outflows and inflows of resources were comprised of the following at June 30, 2025:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 8,146
Changes of assumptions	-	5,268
Net difference between projected and actual earnings on investments	11,760	-
Changes in proportionate share	-	40,570
Total (prior to post-MD contributions)	11,760	53,984
Contributions subsequent to the MD	319	-
	\$ 12,079	\$ 53,984

Deferred outflows of resources related to OPEB of \$319 resulting from the County's contributions subsequent to the measurement date will be recognized as an increase of the total OPEB asset in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (income) as follows:

Year ended June 30:	
2026	\$ (60,927)
2027	10,986
2028	6,363
2029	1,354
Total	\$ (42,224)

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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*Actuarial Methods and Assumptions* – The total OPEB asset in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2022
Measurement Date	June 30, 2024
Experience Study Report	2022, published July 2023
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market value of assets
Actuarial Assumptions:	
Inflation Rate	2.40 percent
Long-Term Expected Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent
Retiree Healthcare Participation	Healthy retirees: 25% Disabled retirees: 15%
Mortality	<p><b>Health retirees and beneficiaries:</b> 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.</p> <p><b>Active Members:</b> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><b>Disabled retirees:</b> 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.</p>

The long-term expected rate of return and assumed asset allocation are the same as that used for the OPERS liability. See **Note 7 – Defined Benefit Pension Plan** above.

*Discount Rate* – The discount rate used to measure the total OPEB asset as of the measurement date of June 30, 2024 was 6.90 percent. 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.

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

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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Discount Rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Net OPEB Asset	\$ (385,555)	\$ (416,503)	\$ (443,150)

**Other Post-Employment Benefits – Health Insurance**

*Plan Description* – The County operates a single-employer retiree benefit plan that provides post-employment health, dental, and vision insurance benefits to eligible employees and their spouses. There are active and retired members in the plan. Benefits and eligibility for members are established through the County’s collective bargaining agreements. The County’s post-retirement healthcare plan was established in accordance with ORS 243.303. ORS stipulated that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims cost, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums, represents the implicit employer contribution. The County did not establish an irrevocable trust (or equivalent arrangement) to account for the plan.

As of the July 1, 2024 valuation date, the following employees were covered by the benefit terms:

Active employees	193
Eligible retirees	3
Spouses of ineligible retirees	3
Total participants	199

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

*Actuarial Methods and Assumptions* – The County’s total other post-employment benefit liability was measured as of June 30, 2024 and determined by an actuarial valuation as of July 1, 2024. The total other post-employment benefit liability in the July 1, 2024 actuarial valuation was calculated based on the discount rate and actuarial assumptions below, and was then projected forward/backward to the measurement date. The total liability was determined using the following actuarial assumptions:

Discount Rate 3.93%

Inflation 2.40%

Salary Increases 3.40%

Actuarial Cost Method is Entry Age Normal Level Percent of Pay

Mortality rates are based on Pub-2010 General and Safety Employee and Healthy Retiree tables, sex distinct for members and dependents, with a one-year setback for male general service employees and female safety employees.

Turnover, Disability and Retirement rate assumptions are based off the valuation of benefits under Oregon PERS.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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Changes in the total OPEB liability for the year ended June 30, 2025 are as follows:

	Total OPEB Liability
Balance as of June 30, 2024	\$ 884,678
Changes for the year:	
Service cost	92,537
Interest on total OPEB liability	34,195
Effect of economic demographic gains or losses	(164,927)
Effect of assumptions changes or inputs	(150,781)
Benefit payments	(81,457)
Balance as of June 30, 2025	\$ 614,245

*Sensitivity of the Total OPEB Liability to Changes in the Discount and Trend Rates* – The following presents the total OPEB liability of the plan, calculated using the discount rate as of the measurement date, as well as what the plan’s total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption:

Discount Rate:

	1% Decrease (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
Total OPEB Liability	\$ 669,566	\$ 614,245	\$ 563,558

Healthcare Cost Trend:

	1% Decrease	Current Health Care Trend Rates	1% Increase
Total OPEB Liability	\$ 538,754	\$ 614,245	\$ 704,944

Deferred outflows and inflows of resources were comprised of the following at June 30, 2025:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 20,265	\$ 155,708
Changes of assumptions	15,688	226,287
Total (prior to post-MD contributions)	35,953	381,995
Contributions subsequent to the MD	31,845	-
Total	\$ 67,798	\$ 381,995

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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The amount of contributions subsequent to the measurement date will be included as a reduction of the total OPEB liability in the fiscal year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year ended June 30:</u>	
2026	\$ (52,386)
2027	(45,383)
2028	(46,535)
2029	(46,715)
2030	(46,976)
Thereafter	(108,047)
Total	<u>\$ (346,042)</u>

**Note 9 – Risk Management**

The County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. Except for unemployment compensation, the County purchases commercial insurance to minimize its exposure to these risks. There has been no significant reduction in commercial insurance coverage during fiscal year 2025. Worker's compensation claims are insured through incurred loss retrospective policies. Settled claims have not exceeded this commercial coverage for any of the past three years.

**Note 10 – Litigation**

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

**Note 11 – Commitments and Contingencies**

Under the terms of federal and state grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursement to the grantor agencies. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although such amounts, if any, are expected by management to be immaterial.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

**Note 12 – Fund Balance**

The specific purposes for each of the categories of fund balance as of June 30, 2025 are as follows:

	General Fund	Jail Operations Fund	Road Fund	Direct Pass-Through Grant Fund	Community Corrections Fund	Inmate Benefit Expense Fund	Non-Major Funds	Total
<b>Fund balances:</b>								
<b>Nonspendable</b>								
Prepays and inventory	\$ 331,330	\$ 400	\$ 265,101	\$ -	\$ -	\$ -	\$ 54,024	\$ 650,855
<b>Restricted</b>								
Public health	465,408	-	-	-	-	-	-	465,408
Roads fund	-	-	3,918,265	-	-	-	-	3,918,265
County park and rec fund	-	-	-	-	-	-	971,350	971,350
Community corrections	-	-	-	-	3,661,263	-	-	3,661,263
Grants	-	-	-	2,256,867	-	-	-	2,256,867
Jail	-	2,059,175	-	-	-	-	-	2,059,175
Fair Board	-	-	-	-	-	-	102,693	102,693
Corner preservation	-	-	-	-	-	-	158,378	158,378
Inmate benefits	-	-	-	-	-	476,291	-	476,291
Courthouse security	-	-	-	-	-	-	172,717	172,717
Law library	-	-	-	-	-	-	23,696	23,696
Economic development	-	-	-	-	-	-	878,884	878,884
Building services fund	-	-	-	-	-	-	638,189	638,189
Strategic investment program	-	-	-	-	-	-	1,469	1,469
Clerk's records reserve	-	-	-	-	-	-	52,732	52,732
CC rider fund	-	-	-	-	-	-	976,751	976,751
Capital projects	-	-	-	-	-	-	2,656,261	2,656,261
Sheriff patrol levy	-	-	-	-	-	-	1,872,275	1,872,275
Meadowview	-	-	-	-	-	-	74	74
4-H Extension	-	-	-	-	-	-	1,528,949	1,528,949
Debt service	-	-	-	-	-	-	2,280,509	2,280,509
	465,408	2,059,175	3,918,265	2,256,867	3,661,263	476,291	12,314,927	25,152,196
<b>Assigned</b>								
Grants	-	-	-	-	-	-	6,894	6,894
Capital projects	-	-	-	-	-	-	20,718	20,718
	-	-	-	-	-	-	27,612	27,612
<b>Unassigned</b>								
	115,744	-	-	-	-	-	-	115,744
<b>Total fund balances</b>	<b>\$ 912,482</b>	<b>\$ 2,059,575</b>	<b>\$ 4,183,366</b>	<b>\$ 2,256,867</b>	<b>\$ 3,661,263</b>	<b>\$ 476,291</b>	<b>\$ 12,396,563</b>	<b>\$ 25,946,407</b>

**Note 13 – Tax Abatements**

As of June 30, 2025, Columbia County provides tax abatements through two programs: Enterprise Zone and Strategic Investment.

*Enterprise Zone (ORS 285C.175)* – The Oregon Enterprise Zone program is a State of Oregon economic development program 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.

*Strategic Investment (ORS 285C.600)* – The purpose of the Strategic Investment program is to improve employment in areas where eligible projects are to be located and urges business firms that will benefit from an eligible project to hire employees from the region in which the eligible project is to be located whenever practicable.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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In order to be eligible for the SIP exemption:

1. The project must be an eligible project
2. Benefit a traded sector industry as defined in ORS 285B.280, and
3. The total cost of the project equals or exceeds:
  - a. \$100 million; or
  - b. \$25 million, for rural areas

For the fiscal year ended June 30, 2025, Columbia County abated property taxes totaling \$542,622.

Tax Abatement Program	Amount of Taxes Abated During the Fiscal Year
Enterprise Zone (ORS 285C.175)	\$ 29,484
Strategic Investment Program (ORS 285C.600)	513,138
	\$ 542,622

**Note 14 – Implementation of New Accounting Standards and Accounting Changes Within the Reporting Entity**

During the year ended June 30, 2025, the County implemented GASB Statement No. 101, *Compensated Absences*. This statement was issued June 2022 to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. Other requirements include that a liability for certain types of compensated absences not be recognized until the leave commences, and that a liability for specific types of compensated absences not be recognized until the leave is used. The results of the implementation of this standard on the County’s financial statements can be found below in Note 15.

During the year ended June 30, 2025, the County implemented GASB Statement No. 102, *Certain Risk Disclosures*. This statement was issued in December 2023 to improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government’s financial condition.

**Columbia County, Oregon**  
**Notes to the Financial Statements**

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**Note 15 – Restatements of Beginning Balances**

During the current year, the County implemented GASB Statement No. 101, *Compensated Absences*. In addition to the value of unused vacation time owed to employees upon separation of employment, the County now recognizes an estimated amount of sick leave earned as of year-end that will be used by employees as time off in future years as part of the liability for compensated absences. The effects of the change in accounting principle are summarized below in the “Restatement GASB 101 implementation” column in the table below.

	Net position June 30, 2024 as previously reported	Restatement GASB 101 implementation	Net position June 30, 2024 as restated
Government-wide:			
Governmental activities	\$ 55,887,896	\$ (1,249,243)	\$ 54,638,653
Business-type activities:			
Transfer Station Fund	10,296,969	(10,438)	10,286,531
Total government-wide	<u>\$ 66,184,865</u>	<u>\$ (1,259,681)</u>	<u>\$ 64,925,184</u>

## **Required Supplementary Information**

## REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements.

- Budgetary Comparison Schedules
  - General Fund
  - Jail Operations Fund
  - Road Fund
  - Direct Pass-Through Grant Fund
  - Community Corrections Fund
  - Inmate Benefit Expense Fund
- Schedule of the Proportionate Share of the Net Pension Liability
- Schedule of Contributions - Pension
- Schedule of the Proportionate Share - RHIA
- Schedule of Contributions - RHIA
- Schedule of Changes in Total OPEB Liability and Related Ratios
- Notes to the Required Supplementary Information

**COLUMBIA COUNTY, OREGON**  
**GENERAL FUND - BUDGETARY BASIS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes collected by County	\$ 9,643,002	\$ 9,643,002	\$ 8,789,018	\$ (853,984)
Local fees	2,941,004	2,941,004	3,040,311	99,307
Miscellaneous	200,900	200,900	395,716	194,816
Grants and donations	2,044,653	2,050,619	2,085,341	34,722
Intergovernmental services	14,000	14,000	190,545	176,545
Interest on investments	155,000	155,000	225,669	70,669
<b>Total revenues</b>	<b>14,998,559</b>	<b>15,004,525</b>	<b>14,726,600</b>	<b>(277,925)</b>
<b>EXPENDITURES:</b>				
Personnel service	11,388,710	11,388,710	9,373,495	2,015,215
Materials and service	4,561,436	4,610,132	4,643,102	(32,970)
Capital outlay	99,000	99,000	34,080	64,920
Debt service	1,117,020	1,117,020	1,117,312	(292)
Contingency	750,000	750,000	-	750,000
<b>Total expenditures</b>	<b>17,916,166</b>	<b>17,964,862</b>	<b>15,167,989</b>	<b>2,796,873</b>
Revenues over (under) expenditures	(2,917,607)	(2,960,337)	(441,389)	2,518,948
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sale of assets	940,000	940,000	184,641	(755,359)
Transfers in	1,299,352	1,299,352	1,802,153	502,801
Transfers out	(2,703,831)	(2,703,831)	(2,812,740)	(108,909)
<b>Total other financing sources (uses)</b>	<b>(464,479)</b>	<b>(464,479)</b>	<b>(825,946)</b>	<b>(361,467)</b>
Net changes in fund balances	(3,382,086)	(3,424,816)	(1,267,335)	2,157,481
<b>FUND BALANCE, BEGINNING</b>	<b>3,632,086</b>	<b>3,674,816</b>	<b>2,179,817</b>	<b>(1,494,999)</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 912,482</b>	<b>\$ 662,482</b>

**COLUMBIA COUNTY, OREGON**  
**JAIL OPERATIONS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes collected by County	\$ 3,646,321	\$ 3,646,321	\$ 3,625,822	\$ (20,499)
Local fees	3,440,500	3,440,500	4,527,376	1,086,876
Miscellaneous	-	-	13,683	13,683
Interest on investments	34,500	34,500	84,547	50,047
<b>Total revenues</b>	<b>7,121,321</b>	<b>7,121,321</b>	<b>8,251,428</b>	<b>1,130,107</b>
<b>EXPENDITURES:</b>				
Personnel service	5,482,612	5,482,612 (1)	4,849,960	632,652
Materials and service	3,643,213	3,643,213 (1)	3,983,173	(339,960)
Capital outlay	305,000	305,000 (1)	78,804	226,196
Contingency	601,477	601,477 (1)	-	601,477
<b>Total expenditures</b>	<b>10,032,302</b>	<b>10,032,302</b>	<b>8,911,937</b>	<b>1,120,365</b>
Revenues over (under) expenditures	(2,910,981)	(2,910,981)	(660,509)	2,250,472
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sale of assets	20,000	20,000	72,543	52,543
Transfers in	1,788,945	1,788,945	1,788,451	(494)
Transfers out	(210,004)	(210,004) (1)	(185,164)	24,840
<b>Total other financing sources (uses)</b>	<b>1,598,941</b>	<b>1,598,941</b>	<b>1,675,830</b>	<b>76,889</b>
Net changes in fund balances	(1,312,040)	(1,312,040)	1,015,321	2,327,361
<b>FUND BALANCE, BEGINNING</b>	<b>1,312,040</b>	<b>1,312,040</b>	<b>1,044,254</b>	<b>(267,786)</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,059,575</b>	<b>\$ 2,059,575</b>

(1) Appropriation level

**COLUMBIA COUNTY, OREGON  
ROAD FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Local fees	\$ 430,000	\$ 430,000	\$ 567,948	\$ 137,948
Miscellaneous	20,000	20,000	58,187	38,187
Grants and donations	7,060,000	7,060,000	6,605,829	(454,171)
Intergovernmental services	100,000	100,000	12,245	(87,755)
Interest on investments	75,000	75,000	180,893	105,893
<b>Total revenues</b>	<b>7,685,000</b>	<b>7,685,000</b>	<b>7,425,102</b>	<b>(259,898)</b>
<b>EXPENDITURES:</b>				
Personnel service	3,266,112	3,266,112 (1)	3,106,213	159,899
Materials and service	4,853,525	4,853,525 (1)	3,277,002	1,576,523
Capital outlay	3,230,000	3,230,000 (1)	2,267,280	962,720
Contingency	1,750,506	1,750,506 (1)	-	1,750,506
<b>Total expenditures</b>	<b>13,100,143</b>	<b>13,100,143</b>	<b>8,650,495</b>	<b>4,449,648</b>
Revenues over (under) expenditures	(5,415,143)	(5,415,143)	(1,225,393)	4,189,750
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sale of assets	-	-	7,404	7,404
Transfers in	301,250	301,250	-	(301,250)
Transfers out	(125,395)	(125,395) (1)	(112,917)	12,478
<b>Total other financing sources (uses)</b>	<b>175,855</b>	<b>175,855</b>	<b>(105,513)</b>	<b>(281,368)</b>
Net changes in fund balances	(5,239,288)	(5,239,288)	(1,330,906)	3,908,382
<b>FUND BALANCE, BEGINNING</b>	<b>5,239,288</b>	<b>5,239,288</b>	<b>5,514,272</b>	<b>274,984</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,183,366</b>	<b>\$ 4,183,366</b>

(1) Appropriation level

**COLUMBIA COUNTY, OREGON  
DIRECT PASS-THROUGH GRANT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Local fees	\$ 72,500	\$ 72,500	\$ 50,787	\$ (21,713)
Miscellaneous	30,000	30,000	263,728	233,728
Grants and donations	4,230,094	4,230,094	3,053,972	(1,176,122)
Interest on investments	75,804	75,804	101,564	25,760
Total revenues	4,408,398	4,408,398	3,470,051	(938,347)
<b>EXPENDITURES:</b>				
Personnel service	1,353,741	2,876,079 (1)	2,662,623	213,456
Materials and service	8,463,910	6,922,472 (1)	1,697,369	5,225,103
Capital outlay	3,406,329	3,406,329 (1)	4,375,173	(968,844)
Contingency	23,044	23,044 (1)	-	23,044
Total expenditures	13,247,024	13,227,924	8,735,165	4,492,759
Revenues over (under) expenditures	(8,838,626)	(8,819,526)	(5,265,114)	3,554,412
<b>OTHER FINANCING SOURCES (USES):</b>				
Insuance of debt proceeds	1,055,693	1,055,693	1,038,469	(17,224)
Transfers in	133,567	133,567	542,806	409,239
Transfers out	(115,765)	(134,865) (1)	(125,008)	9,857
Total other financing sources (uses)	1,073,495	1,054,395	1,456,267	401,872
Net changes in fund balances	(7,765,131)	(7,765,131)	(3,808,847)	3,956,284
<b>FUND BALANCE, BEGINNING</b>	8,205,832	8,205,832	6,065,714	(2,140,118)
<b>FUND BALANCE, ENDING</b>	<u>\$ 440,701</u>	<u>\$ 440,701</u>	<u>\$ 2,256,867</u>	<u>\$ 1,816,166</u>

(1) Appropriation level

**COLUMBIA COUNTY, OREGON  
COMMUNITY CORRECTIONS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Local fees	\$ 96,050	\$ 96,050	\$ 62,719	\$ (33,331)
Miscellaneous	-	-	2,141	2,141
Grants and donations	2,433,147	2,433,147	2,837,546	404,399
Intergovernmental services	12,000	12,000	18,916	6,916
Interest on investments	120,000	120,000	193,501	73,501
<b>Total revenues</b>	<b>2,661,197</b>	<b>2,661,197</b>	<b>3,114,823</b>	<b>453,626</b>
<b>EXPENDITURES:</b>				
Personnel service	2,469,977	2,469,977 (1)	2,179,794	290,183
Materials and service	882,206	882,206 (1)	670,644	211,562
Capital outlay	58,337	58,337 (1)	13,617	44,720
Debt service	6,680	6,680 (1)	6,680	-
Contingency	852,328	852,328 (1)	-	852,328
<b>Total expenditures</b>	<b>4,269,528</b>	<b>4,269,528</b>	<b>2,870,735</b>	<b>1,398,793</b>
Revenues over (under) expenditures	(1,608,331)	(1,608,331)	244,088	1,852,419
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(336,767)	(336,767) (1)	(317,108)	19,659
<b>Total other financing sources (uses)</b>	<b>(336,767)</b>	<b>(336,767)</b>	<b>(317,108)</b>	<b>19,659</b>
Net changes in fund balances	(1,945,098)	(1,945,098)	(73,020)	1,872,078
<b>FUND BALANCE, BEGINNING</b>	<b>3,739,100</b>	<b>3,739,100</b>	<b>3,734,283</b>	<b>(4,817)</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,794,002</b>	<b>\$ 1,794,002</b>	<b>\$ 3,661,263</b>	<b>\$ 1,867,261</b>

(1) Appropriation level

**COLUMBIA COUNTY, OREGON  
 INMATE BENEFIT EXPENSE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Local fees	\$ 230,000	\$ 230,000	\$ 208,571	\$ (21,429)
Interest on investments	30,000	30,000	29,224	(776)
Total revenues	260,000	260,000	237,795	(22,205)
<b>EXPENDITURES:</b>				
Materials and service	950,867	950,867 (1)	473,648	477,219
Total expenditures	950,867	950,867	473,648	477,219
Net changes in fund balances	(690,867)	(690,867)	(235,853)	455,014
<b>FUND BALANCE, BEGINNING</b>	690,867	690,867	712,144	21,277
<b>FUND BALANCE, ENDING</b>	\$ -	\$ -	\$ 476,291	\$ 476,291

(1) Appropriation level

**COLUMBIA COUNTY, OREGON**  
**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**For the Last Ten Fiscal Years**

Measurement Date June 30,	(a) County's proportion of the net pension liability (asset)	(b) County's proportionate share of the net pension liability (asset)	(c) County's covered payroll	(b/c) County's proportionate share of the net pension liability (asset) as a percentage of its	Plan fiduciary net position as a percentage of the total pension liability
2024	0.12%	\$ 25,798,905	\$ 17,668,812	146.01%	79.3%
2023	0.13%	24,346,580	16,053,975	151.65%	81.7%
2022	0.12%	18,565,152	14,240,813	130.37%	84.5%
2021	0.11%	13,233,752	13,603,502	97.28%	87.6%
2020	0.11%	23,757,409	12,967,432	183.21%	75.8%
2019	0.10%	17,700,572	12,936,238	136.83%	80.2%
2018	0.09%	13,825,912	12,020,439	115.02%	82.1%
2017	0.08%	10,805,399	11,037,687	97.90%	83.1%
2016	0.08%	11,774,406	10,707,205	109.97%	80.5%
2015	0.08%	4,850,665	10,420,148	46.55%	91.9%

The amounts presented for each fiscal year were actuarial determined at December 31 and rolled forward to the measurement date.

**NOTES TO SCHEDULE**

Changes in Benefit Terms:

The 2013 Oregon Legislature made a series of changes to PERS that lowered projected future benefit payments from the System. These changes included reductions to future Cost of Living Adjustments (COLA) made through Senate Bills 822 and 861. Senate Bill 822 also required the contribution rates scheduled to be in effect from July 2013 to June 2015 to be reduced. The Oregon Supreme Court decision in *Moro v. State of Oregon*, issued on April 30, 2015, reversed a significant portion of the reductions the 2013 Oregon Legislature made to future System Cost of Living Adjustments (COLA) through Senate Bills 822 and 861. This reversal increased the total pension liability as of June 30, 2015 compared to June 30, 2014 total pension liability.

Changes of Assumptions:

The PERS Board adopted assumption changes that were used to measure the June 30, 2016 total pension liability and June 30, 2018 total pension liability. For June 30, 2016, the changes included the lowering of the long-term expected rate of return to 7.50 percent and lowering of the assumed inflation to 2.50 percent. For June 30, 2018, the long-term expected rate of return was lowered to 7.20 percent. For June 30, 2021, the long-term expected rate of return was lowered to 6.90 percent, and the inflation rate was lowered from 2.5 to 2.4 percent. In addition, the healthy mortality assumption was changed to reflect an updated mortality improvement scale for all groups, and assumptions were updated for merit increases, unused sick leave, and vacation pay were updated.

**COLUMBIA COUNTY, OREGON**  
**SCHEDULE OF CONTRIBUTIONS - PENSION**  
**For the Last Ten Fiscal Years**

Year Ended June 30,	(a) Statutorily required contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency (excess)	(c) County's covered payroll	(b/c) Contributions as a percent of covered payroll
2025	\$ 3,799,936	\$ 3,799,936	\$ -	\$ 18,967,171	0.0%
2024	3,383,042	3,383,042	-	17,668,812	19.1%
2023	2,692,137	2,692,137	-	16,053,975	16.8%
2022	2,461,684	2,461,684	-	14,240,813	17.3%
2021	2,140,641	2,140,641	-	13,603,502	15.7%
2020	2,168,516	2,168,516	-	12,967,432	16.7%
2019	1,195,571	1,195,571	-	12,936,238	9.2%
2018	1,114,686	1,114,686	-	12,020,439	9.3%
2017	774,462	774,462	-	11,037,687	7.0%
2016	746,762	746,762	-	10,707,205	7.0%

The amounts presented for each fiscal year were actuarial determined at December 31 and rolled forward to the measurement date.

**NOTES TO SCHEDULE**

Actuarial Assumptions and Methods Used to Set the Actuarially Determined Contributions

	December 31, 2021	December 31, 2019	December 31, 2017	December 31, 2015	December 31, 2013
Actuarial valuation	July 2023 - June 2025	July 2021 - June 2023	July 2019 - June 2021	July 2017 - June 2019	July 2015 - June 2017
Effective	Entry Age Normal				
Actuarial cost method	Level percentage of payroll				
Amortization method	Fair Value				
Asset valuation method	20 years				
Remaining amortization					
Actuarial assumptions:					
Inflation rate	2.40 percent	2.50 percent		2.75 percent	
Projected salary increases	3.40 percent	3.50 percent			
Investment rate of return	6.90 percent	7.20 percent	7.50 percent	7.75 percent	

**COLUMBIA COUNTY, OREGON**  
**SCHEDULE OF PROPORTIONATE SHARE - RHIA**  
**For the Last Ten Fiscal Years<sup>1</sup>**

Measurement Date June 30,	(a) County's proportion of the net OPEB liability (asset)	(b) County's proportionate share of the net OPEB liability (asset)	(c) County's covered payroll	(b/c) County's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2024	0.10%	\$ 416,503	\$ 17,668,812	2.36%	220.6%
2023	0.08%	306,989	16,053,975	1.91%	202.0%
2022	0.07%	268,347	14,240,813	1.88%	195.0%
2021	0.08%	266,674	13,603,502	1.96%	184.0%
2020	0.08%	181,232	12,967,432	1.40%	150.0%
2019	0.11%	206,393	12,936,238	1.60%	144.0%
2018	0.10%	113,318	12,020,439	0.94%	124.0%
2018	0.10%	40,241	11,037,687	0.36%	109.0%
2017	-0.09%	(24,526)	10,707,205	-0.23%	90.0%

The amounts presented for each fiscal year were actuarial determined at December 31 and rolled forward to the measurement date.

Amount for covered payroll (c) used the prior year data to match the measurement data used by the OPEB plan for each year.

<sup>1</sup>This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

**NOTES TO SCHEDULE**

Changes of Assumptions:

The PERS Board adopted assumption changes that were used to measure the June 30, 2021 total OPEB liability. The changes include the lowering of the long-term expected rate of return from 7.20 to 6.90 percent and the inflation rate from 2.5 to 2.4 percent. In addition, the healthy healthcare participation and healthy mortality assumptions were changed to reflect an updated trends and mortality improvement scale for all groups.

**COLUMBIA COUNTY, OREGON  
SCHEDULE OF CONTRIBUTIONS - RHIA  
For the Last Ten Fiscal Years<sup>1</sup>**

Year Ended June 30,	(a) Contractually determined contribution	(b) Contributions in relation to the actuarially required contribution	(a-b) Contribution deficiency (excess)	(c) County's covered payroll	(b/c) Contributions as a percent of covered payroll
2025	\$ 319	\$ 319	\$ -	\$ 18,967,171	0.00%
2024	140	140	-	17,668,812	0.00%
2023	1,652	1,652	-	16,053,975	0.01%
2022	1,773	1,773	-	14,240,813	0.01%
2021	N/A	N/A	N/A	13,603,502	N/A
2020	N/A	N/A	N/A	12,967,432	N/A
2019	N/A	N/A	N/A	12,936,238	N/A
2018	N/A	N/A	N/A	12,020,439	N/A
2017	N/A	N/A	N/A	11,037,687	N/A

The amounts presented for each fiscal year were actuarial determined at December 31 and rolled forward to the measurement date.

<sup>1</sup>This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

All statutorily required contributions were made and are included within PERS contributions.

**NOTES TO SCHEDULE**

**Actuarial Assumptions and Methods Used to Set the Actuarially Determined Contributions**

Actuarial valuation:	December 31, 2021	December 31, 2019	December 31, 2017	December 31, 2015	December 31, 2013
Effective:	July 2023 - June 2025	July 2021 - June 2023	July 2019 - June 2021	July 2017 - June 2019	July 2015 - June 2017
Actuarial cost method:	Entry Age Normal				
Amortization method:	Level percentage of payroll, closed				
Amortization period:	10 years				
Asset valuation method:	Market value				
Remaining amortization periods:	20 years				
Actuarial assumptions					
Inflation rate	2.40 percent	2.50 percent		2.75 percent	
Projected salary increases	3.40 percent	3.50 percent		3.75 percent	
Investment rate of return	6.90 percent	7.20 percent	7.50 percent	7.75 percent	
Healthcare cost trend rates	None. Statute stipulates \$60 monthly payment for healthcare insurance				

**COLUMBIA COUNTY, OREGON**  
**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**For the Last Ten Plan Years<sup>1</sup>**

	2024	2023	2022	2021	2020	2019	2018	2017
<b>Total OPEB Liability</b>								
Service Interest	\$ 92,537	\$ 90,711	\$ 93,804	\$ 85,993	\$ 68,680	\$ 61,624	\$ 58,641	\$ 62,000
Interest	34,195	31,839	20,133	18,737	26,704	26,064	23,636	19,000
Differences between economic/demographic gains or losses	(164,927)	-	4,400	-	(24,398)	-	-	-
Changes of assumptions	(150,781)	(7,568)	(87,879)	3,507	20,922	21,344	(37,859)	(41,000)
Benefit payment	(81,457)	(77,305)	(33,006)	(30,625)	(28,292)	(24,901)	(43,228)	(70,000)
<b>Net change in total OPEB liability</b>	<b>(270,433)</b>	<b>37,677</b>	<b>(2,548)</b>	<b>77,612</b>	<b>63,616</b>	<b>84,131</b>	<b>1,190</b>	<b>(30,000)</b>
<b>Total OPEB liability - beginning</b>	<b>884,678</b>	<b>847,001</b>	<b>849,549</b>	<b>771,937</b>	<b>708,321</b>	<b>624,190</b>	<b>623,000</b>	<b>653,000</b>
<b>Total OPEB liability - ending</b>	<b>\$ 614,245</b>	<b>\$ 884,678</b>	<b>\$ 847,001</b>	<b>\$ 849,549</b>	<b>\$ 771,937</b>	<b>\$ 708,321</b>	<b>\$ 624,190</b>	<b>\$ 623,000</b>
Covered-employee payroll	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*
Total OPEB liability as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

\* Information not available

<sup>1</sup>This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

**Columbia County, Oregon**  
**Notes to the Required Supplementary Information**  
**For the Year Ended June 30, 2025**

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**Note 1 – Stewardship, Compliance, and Accountability**

The Board adopts a resolution authorizing appropriations for each fund, which establishes the level by which expenditures cannot legally exceed appropriations. Appropriations are established at the department level for the General Fund and personnel services, materials and services, capital outlay, debt service, interfund transfers, operating contingencies, and other expenses for all other funds, are the levels of control established by the Board order or resolution.

**Note 2 – Appropriations and Budgetary Controls Description**

In accordance with Oregon Revised Statutes, the County budgets all funds, except fiduciary funds, which legally does not require a budget. All budgetary schedules are presented on the budgetary basis, which requires adjustments to convert to the accrual basis of accounting (presented on the individual schedules). Expenditure appropriations establish the legal level of control for each fund. These appropriations may not be legally over-expended, except in the case of reimbursable grant expenditures and trust monies that could not be reasonably estimated at the time the budget was adopted. After budget approval, the Board of Commissioners may approve supplemental appropriations and appropriation transfers between the levels of control if an occurrence, condition, or need exists which was not known at the time the budget was adopted. The County had two supplemental budgets and two budget transfers during the year ended June 30, 2025. Both the original adopted budget and the revised budget comparisons are presented in the accompanying budgetary schedules. Appropriations lapse at the end of the fiscal year.

Oregon state law requires disclosure of fund expenditures in excess of budget appropriations. For fiscal year 2024-2025, expenditures exceeded budgeted appropriations for the following funds reported in Required Supplementary Information section:

<u>Fund</u>	<u>Appropriation Level</u>	<u>Amount</u>
Jail Operations	Materials and service	\$ 339,960
Direct Pass-Through Grant Fund	Capital Outlay	968,844

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## **Supplementary Information**

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## **SUPPLEMENTARY INFORMATION**

Other supplementary information includes financial schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Combining Statements – Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Governmental Funds
- Budgetary Comparison Schedules – Enterprise Funds

## COMBINING STATEMENTS

### Nonmajor Governmental Funds

#### **Special Revenue Funds**

These funds account for revenue derived from specific taxes or other earmarked revenue sources, which are legally restricted to expenditures for specified purposes. Funds included in this category are:

- Fair Board Fund
- Corner Preservation Fund
- Courthouse Security Fund
- Law Library Fund
- Economic Development Fund
- Public Works Capital Fund
- County Parks & Rec Fund
- CC Rider Transportation Fund
- Building Services Fund
- Strategic Investment Program Fund
- Sheriff Patrol Levy Fund
- Clerk's Records Reserve Fund
- Meadowview Service District Fund
- 4-H Service District Fund

#### **Debt Service Funds**

This fund is used to account for revenues and expenditures related to the servicing of general long-term debt:

- John Gumm Debt Service Fund

**COLUMBIA COUNTY, OREGON  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
June 30, 2025**

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	Total Nonmajor Special Revenue Funds	John Gumm Debt Service - A Debt Service Fund	Total
<b>ASSETS:</b>			
Cash and investments	\$ 9,784,940	\$ 2,280,509	\$ 12,065,449
Taxes receivable	84,038	-	84,038
Accounts receivable, net	441,926	-	441,926
Inventories	43,672	-	43,672
Prepays	10,352	-	10,352
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 10,364,928</u>	<u>\$ 2,280,509</u>	<u>\$ 12,645,437</u>
<b>LIABILITIES:</b>			
Accounts payable	\$ 154,214	\$ -	\$ 154,214
Other liabilities	20,936	-	20,936
Deposits	1,900	-	1,900
	<hr/>	<hr/>	<hr/>
Total liabilities	<u>177,050</u>	<u>-</u>	<u>177,050</u>
<b>DEREFED INFLOWS OF RESOURCES:</b>			
Unavailable revenue - property taxes	71,824	-	71,824
	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<u>71,824</u>	<u>-</u>	<u>71,824</u>
<b>FUND BALANCE:</b>			
Nonspendable	54,024	-	54,024
Restricted	10,034,418	2,280,509	12,314,927
Assigned	27,612	-	27,612
	<hr/>	<hr/>	<hr/>
Total fund balance	<u>10,116,054</u>	<u>2,280,509</u>	<u>12,396,563</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 10,364,928</u>	<u>\$ 2,280,509</u>	<u>\$ 12,645,437</u>

**COLUMBIA COUNTY, OREGON**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2025**

	Nonmajor Special Revenue Funds	John Gumm Debt Service - A Debt Service Fund	Total
<b>REVENUES:</b>			
Property taxes collected by County	\$ 3,378,429	\$ -	\$ 3,378,429
Local fees	2,360,248	-	2,360,248
Miscellaneous	303,768	-	303,768
Grants and donations	2,775,443	-	2,775,443
Intergovernmental services	599	-	599
Interest on investments	389,529	96,595	486,124
	<u>9,208,016</u>	<u>96,595</u>	<u>9,304,611</u>
Total revenues			
<b>EXPENDITURES:</b>			
Personnel service	3,451,187	-	3,451,187
Materials and service	3,828,113	-	3,828,113
Capital outlay	763,410	-	763,410
	<u>8,042,710</u>	<u>-</u>	<u>8,042,710</u>
Total expenditures			
Revenues over (under) expenditures	<u>1,165,306</u>	<u>96,595</u>	<u>1,261,901</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds from sale of assets	2,004	-	2,004
Transfers in	140,918	649,125	790,043
Transfers out	(1,616,748)	-	(1,616,748)
	<u>(1,473,826)</u>	<u>649,125</u>	<u>(824,701)</u>
Total other financing sources (uses)			
Net change in fund balance	(308,520)	745,720	437,200
<b>FUND BALANCE, BEGINNING</b>	<u>10,424,574</u>	<u>1,534,789</u>	<u>11,959,363</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 10,116,054</u>	<u>\$ 2,280,509</u>	<u>\$ 12,396,563</u>

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COLUMBIA COUNTY, OREGON  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
June 30, 2025

	Fair Board Fund	Corner Preservation Fund	Courthouse Security Fund	Law Library Fund	Economic Development Fund	Public Works Capital Fund
<b>ASSETS:</b>						
Cash and investments	\$ 173,854	\$ 158,378	\$ 172,387	\$ 23,696	\$ 723,009	\$ 2,676,979
Taxes receivable	-	-	-	-	-	-
Accounts receivable, net	-	-	330	-	166,921	-
Inventories	-	-	-	-	-	-
Prepays	6,563	-	-	-	2,538	-
Total assets	<u>\$ 180,417</u>	<u>\$ 158,378</u>	<u>\$ 172,717</u>	<u>\$ 23,696</u>	<u>\$ 892,468</u>	<u>\$ 2,676,979</u>
<b>LIABILITIES:</b>						
Accounts payable	\$ 64,267	\$ -	\$ -	\$ -	\$ 11,046	\$ -
Other liabilities	-	-	-	-	-	-
Deposits	-	-	-	-	-	-
Total liabilities	<u>64,267</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,046</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE:</b>						
Nonspendable	6,563	-	-	-	2,538	-
Restricted	102,693	158,378	172,717	23,696	878,884	2,656,261
Assigned	6,894	-	-	-	-	20,718
Total fund balance	<u>116,150</u>	<u>158,378</u>	<u>172,717</u>	<u>23,696</u>	<u>881,422</u>	<u>2,676,979</u>
Total liabilities and fund balance	<u>\$ 180,417</u>	<u>\$ 158,378</u>	<u>\$ 172,717</u>	<u>\$ 23,696</u>	<u>\$ 892,468</u>	<u>\$ 2,676,979</u>

County Parks & Rec Fund	CC Rider Transportation Fund	Building Services Fund	Strategic Investment Program Fund	Sheriff Patrol Levy Fund	Clerk's Records Reserve Fund	Meadowview Service District Fund	4-H Service District Fund	Total
\$ 982,781	\$ 751,141	\$ 657,134	\$ 1,469	\$ 1,884,448	\$ 52,732	\$ 151	\$ 1,526,781	\$ 9,784,940
-	-	-	-	66,882	-	113	17,043	84,038
41,643	233,032	-	-	-	-	-	-	441,926
-	43,672	-	-	-	-	-	-	43,672
-	-	-	-	1,251	-	-	-	10,352
<u>\$ 1,024,424</u>	<u>\$ 1,027,845</u>	<u>\$ 657,134</u>	<u>\$ 1,469</u>	<u>\$ 1,952,581</u>	<u>\$ 52,732</u>	<u>\$ 264</u>	<u>\$ 1,543,824</u>	<u>\$ 10,364,928</u>
\$ 30,238	\$ 7,422	\$ 18,945	\$ -	\$ 21,542	\$ -	\$ 91	\$ 663	\$ 154,214
20,936	-	-	-	-	-	-	-	20,936
1,900	-	-	-	-	-	-	-	1,900
<u>53,074</u>	<u>7,422</u>	<u>18,945</u>	<u>-</u>	<u>21,542</u>	<u>-</u>	<u>91</u>	<u>663</u>	<u>177,050</u>
-	-	-	-	57,513	-	99	14,212	71,824
-	-	-	-	57,513	-	99	14,212	71,824
-	43,672	-	-	1,251	-	-	-	54,024
971,350	976,751	638,189	1,469	1,872,275	52,732	74	1,528,949	10,034,418
-	-	-	-	-	-	-	-	27,612
<u>971,350</u>	<u>1,020,423</u>	<u>638,189</u>	<u>1,469</u>	<u>1,873,526</u>	<u>52,732</u>	<u>74</u>	<u>1,528,949</u>	<u>10,116,054</u>
<u>\$ 1,024,424</u>	<u>\$ 1,027,845</u>	<u>\$ 657,134</u>	<u>\$ 1,469</u>	<u>\$ 1,952,581</u>	<u>\$ 52,732</u>	<u>\$ 264</u>	<u>\$ 1,543,824</u>	<u>\$ 10,364,928</u>

**COLUMBIA COUNTY, OREGON  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE  
For the Fiscal Year Ended June 30, 2025**

	Fair Board Fund	Corner Preservation Fund	Courthouse Security Fund	Law Library Fund	Economic Development Fund	Public Works Capital Fund
<b>REVENUES:</b>						
Property taxes collected by County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local fees	340,754	60,008	18,406	-	-	98,973
Miscellaneous	213,094	-	-	-	-	-
Grants and donations	164,673	-	-	49,910	666,477	51,033
Intergovernmental services	-	-	-	-	-	-
Interest on investments	8,929	8,182	7,533	2,069	34,709	-
<b>Total revenues</b>	<b>727,450</b>	<b>68,190</b>	<b>25,939</b>	<b>51,979</b>	<b>701,186</b>	<b>150,006</b>
<b>EXPENDITURES:</b>						
Personnel service	-	103,342	-	-	-	-
Materials and service	705,072	14,514	17,373	50,264	296,236	13,865
Capital outlay	95,459	-	-	-	-	-
<b>Total expenditures</b>	<b>800,531</b>	<b>117,856</b>	<b>17,373</b>	<b>50,264</b>	<b>296,236</b>	<b>13,865</b>
Revenues over (under) expenditures	(73,081)	(49,666)	8,566	1,715	404,950	136,141
<b>OTHER FINANCING SOURCES (USES):</b>						
Proceeds from sale of assets	-	-	-	-	-	-
Transfers in	50,000	-	15,283	-	-	-
Transfers out	-	(9,234)	(32,000)	-	(353,000)	-
<b>Total other financing sources (uses)</b>	<b>50,000</b>	<b>(9,234)</b>	<b>(16,717)</b>	<b>-</b>	<b>(353,000)</b>	<b>-</b>
Net changes in fund balances	(23,081)	(58,900)	(8,151)	1,715	51,950	136,141
<b>FUND BALANCE, BEGINNING</b>	<b>139,231</b>	<b>217,278</b>	<b>180,868</b>	<b>21,981</b>	<b>829,472</b>	<b>2,540,838</b>
<b>FUND BALANCES, ENDING</b>	<b>\$ 116,150</b>	<b>\$ 158,378</b>	<b>\$ 172,717</b>	<b>\$ 23,696</b>	<b>\$ 881,422</b>	<b>\$ 2,676,979</b>

County Parks & Rec Fund	CC Rider Transportation Fund	Building Services Fund	Strategic Investment Program Fund	Sheriff Patrol Levy Fund	Clerk's Records Reserve Fund	Meadowview Service District Fund	4-H Service District Fund	Total
\$ -	\$ -	\$ -	\$ 1,186,273	\$ 1,820,422	\$ -	\$ 2,283	\$ 369,451	\$ 3,378,429
465,997	112,197	1,240,895	-	11,671	3,635	-	7,712	2,360,248
12,422	12	34,874	-	40,511	-	-	2,855	303,768
172,839	1,549,420	-	109,143	-	-	-	11,948	2,775,443
-	-	599	-	-	-	-	-	599
76,339	45,757	30,682	19,970	87,065	-	58	68,236	389,529
<u>727,597</u>	<u>1,707,386</u>	<u>1,307,050</u>	<u>1,315,386</u>	<u>1,959,669</u>	<u>3,635</u>	<u>2,341</u>	<u>460,202</u>	<u>9,208,016</u>
417,604	1,036,343	927,276	-	966,622	-	-	-	3,451,187
575,800	394,310	290,729	810,201	304,600	-	3,342	351,807	3,828,113
102,749	503,319	28,449	-	-	-	-	33,434	763,410
<u>1,096,153</u>	<u>1,933,972</u>	<u>1,246,454</u>	<u>810,201</u>	<u>1,271,222</u>	<u>-</u>	<u>3,342</u>	<u>385,241</u>	<u>8,042,710</u>
<u>(368,556)</u>	<u>(226,586)</u>	<u>60,596</u>	<u>505,185</u>	<u>688,447</u>	<u>3,635</u>	<u>(1,001)</u>	<u>74,961</u>	<u>1,165,306</u>
-	2,000	-	-	-	-	4	-	2,004
-	50,000	-	-	25,635	-	-	-	140,918
<u>(479,768)</u>	<u>(34,368)</u>	<u>(37,658)</u>	<u>(641,808)</u>	<u>(28,912)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,616,748)</u>
<u>(479,768)</u>	<u>17,632</u>	<u>(37,658)</u>	<u>(641,808)</u>	<u>(3,277)</u>	<u>-</u>	<u>4</u>	<u>-</u>	<u>(1,473,826)</u>
(848,324)	(208,954)	22,938	(136,623)	685,170	3,635	(997)	74,961	(308,520)
<u>1,819,674</u>	<u>1,229,377</u>	<u>615,251</u>	<u>138,092</u>	<u>1,188,356</u>	<u>49,097</u>	<u>1,071</u>	<u>1,453,988</u>	<u>10,424,574</u>
<u>\$ 971,350</u>	<u>\$ 1,020,423</u>	<u>\$ 638,189</u>	<u>\$ 1,469</u>	<u>\$ 1,873,526</u>	<u>\$ 52,732</u>	<u>\$ 74</u>	<u>\$ 1,528,949</u>	<u>\$ 10,116,054</u>

## **BUDGETARY COMPARISON SCHEDULES**

Pursuant to the provisions of Oregon Revised Statute, an individual schedule of revenues, expenditures, and changes in fund balance - budget and actual be displayed for each fund where legally adopted budgets are required.

Governmental Budgetary Comparison schedules included the following:

- Special Revenue Funds
  - Fair Board Fund
  - Corner Preservation Fund
  - Courthouse Security Fund
  - Law Library Fund
  - Economic Development Fund
  - Public Works Capital Fund
  - County Parks & Rec Fund
  - CC Rider Transportation Fund
  - Building Services Fund
  - Strategic Investment Program Fund
  - Sheriff Patrol Levy Fund
  - Clerk's Records Reserve Fund
  - Meadowview Service District Fund
  - 4-H Service District Fund
  
- Debt Service Funds
  - John Gumm Debt Service Fund

**COLUMBIA COUNTY, OREGON**  
**FAIR BOARD FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Local fees	\$ 337,900	\$ 337,900	\$ 340,754	\$ 2,854
Miscellaneous	186,800	186,800	213,094	26,294
Grants and donations	210,167	210,167	164,673	(45,494)
Interest on investments	1,000	1,000	8,929	7,929
Total revenues	<u>735,867</u>	<u>735,867</u>	<u>727,450</u>	<u>(8,417)</u>
<b>EXPENDITURES:</b>				
Materials and service	737,288	737,288 (1)	705,072	32,216
Capital outlay	72,548	97,548 (1)	95,459	2,089
Contingency	85,000	60,000 (1)	-	60,000
Total expenditures	<u>894,836</u>	<u>894,836</u>	<u>800,531</u>	<u>94,305</u>
Revenues over (under) expenditures	(158,969)	(158,969)	(73,081)	85,888
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Total other financing sources (uses)	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net changes in fund balances	(108,969)	(108,969)	(23,081)	85,888
<b>FUND BALANCE, BEGINNING</b>	<u>108,969</u>	<u>108,969</u>	<u>139,231</u>	<u>30,262</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,150</u>	<u>\$ 116,150</u>

(1) Appropriation level

**COLUMBIA COUNTY, OREGON  
CORNER PRESERVATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Local fees	\$ 60,000	\$ 60,000	\$ 60,008	\$ 8
Interest on investments	7,500	7,500	8,182	682
Total revenues	67,500	67,500	68,190	690
<b>EXPENDITURES:</b>				
Personnel service	106,408	106,408 (1)	103,342	3,066
Materials and service	17,910	17,910 (1)	14,514	3,396
Total expenditures	124,318	124,318	117,856	6,462
Revenues over (under) expenditures	(56,818)	(56,818)	(49,666)	7,152
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(9,251)	(9,251) (1)	(9,234)	17
Total other financing sources (uses)	(9,251)	(9,251)	(9,234)	17
Net changes in fund balances	(66,069)	(66,069)	(58,900)	7,169
<b>FUND BALANCE, BEGINNING</b>	215,404	215,404	217,278	1,874
<b>FUND BALANCE, ENDING</b>	<u>\$ 149,335</u>	<u>\$ 149,335</u>	<u>\$ 158,378</u>	<u>\$ 9,043</u>

(1) Appropriation level

**COLUMBIA COUNTY, OREGON  
COURTHOUSE SECURITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Local fees	\$ 21,000	\$ 21,000	\$ 18,406	\$ (2,594)
Interest on investments	-	-	7,533	7,533
Total revenues	21,000	21,000	25,939	4,939
<b>EXPENDITURES:</b>				
Materials and service	17,373	17,373 (1)	17,373	-
Capital outlay	43,045	43,045 (1)	-	43,045
Contingency	113,322	113,322 (1)	-	113,322
Total expenditures	173,740	173,740	17,373	156,367
Revenues over (under) expenditures	(152,740)	(152,740)	8,566	161,306
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	8,500	8,500	15,283	6,783
Transfers out	(32,000)	(32,000) (1)	(32,000)	-
Total other financing sources (uses)	(23,500)	(23,500)	(16,717)	6,783
Net changes in fund balances	(176,240)	(176,240)	(8,151)	168,089
<b>FUND BALANCE, BEGINNING</b>	176,240	176,240	180,868	4,628
<b>FUND BALANCE, ENDING</b>	\$ -	\$ -	\$ 172,717	\$ 172,717

(1) Appropriation level

**COLUMBIA COUNTY, OREGON  
LAW LIBRARY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Grants and donations	\$ 46,976	\$ 46,976	\$ 49,910	\$ 2,934
Interest on investments	-	-	2,069	2,069
Total revenues	46,976	46,976	51,979	5,003
<b>EXPENDITURES:</b>				
Materials and service	44,500	54,500 (1)	50,264	4,236
Capital outlay	23,943	23,943 (1)	-	23,943
Contingency	29,828	19,828 (1)	-	19,828
Total expenditures	98,271	98,271	50,264	48,007
Net changes in fund balances	(51,295)	(51,295)	1,715	53,010
<b>FUND BALANCE, BEGINNING</b>	51,295	51,295	21,981	(29,314)
<b>FUND BALANCE, ENDING</b>	\$ -	\$ -	\$ 23,696	\$ 23,696

(1) Appropriation level

**COLUMBIA COUNTY, OREGON  
ECONOMIC DEVELOPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Grants and donations	\$ 600,500	\$ 600,500	\$ 666,477	\$ 65,977
Interest on investments	35,000	35,000	34,709	(291)
Total revenues	<u>635,500</u>	<u>635,500</u>	<u>701,186</u>	<u>65,686</u>
<b>EXPENDITURES:</b>				
Materials and service	479,637	479,637 (1)	296,236	183,401
Contingency	354,616	354,616 (1)	-	354,616
Total expenditures	<u>834,253</u>	<u>834,253</u>	<u>296,236</u>	<u>538,017</u>
Revenues over (under) expenditures	(198,753)	(198,753)	404,950	603,703
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	<u>(353,000)</u>	<u>(353,000) (1)</u>	<u>(353,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(353,000)</u>	<u>(353,000)</u>	<u>(353,000)</u>	<u>-</u>
Net changes in fund balances	(551,753)	(551,753)	51,950	603,703
<b>FUND BALANCE, BEGINNING</b>	<u>551,753</u>	<u>551,753</u>	<u>829,472</u>	<u>277,719</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 881,422</u>	<u>\$ 881,422</u>

(1) Appropriation level

**COLUMBIA COUNTY, OREGON  
PUBLIC WORKS CAPITAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Local fees	\$ 62,250	\$ 62,250	\$ 98,973	\$ 36,723
Grants and donations	50,000	50,000	51,033	1,033
Interest on investments	70,750	70,750	-	(70,750)
Total revenues	<u>183,000</u>	<u>183,000</u>	<u>150,006</u>	<u>(32,994)</u>
<b>EXPENDITURES:</b>				
Materials and service	330,000	330,000 (1)	13,865	316,135
Capital outlay	339,497	339,497 (1)	-	339,497
Contingency	2,112,835	2,112,835 (1)	-	2,112,835
Total expenditures	<u>2,782,332</u>	<u>2,782,332</u>	<u>13,865</u>	<u>2,768,467</u>
Net changes in fund balances	(2,599,332)	(2,599,332)	136,141	2,735,473
<b>FUND BALANCE, BEGINNING</b>	<u>2,599,332</u>	<u>2,599,332</u>	<u>2,540,838</u>	<u>(58,494)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,676,979</u>	<u>\$ 2,676,979</u>

(1) Appropriation level

**COLUMBIA COUNTY, OREGON  
COUNTY PARKS & REC FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Local fees	\$ 464,000	\$ 464,000	\$ 465,997	\$ 1,997
Miscellaneous	-	-	12,422	12,422
Grants and donations	189,400	189,400	172,839	(16,561)
Interest on investments	75,450	75,450	76,339	889
<b>Total revenues</b>	<b>728,850</b>	<b>728,850</b>	<b>727,597</b>	<b>(1,253)</b>
<b>EXPENDITURES:</b>				
Personnel service	420,224	420,224 (1)	417,604	2,620
Materials and service	542,336	542,336 (1)	575,800	(33,464)
Capital outlay	217,179	217,179 (1)	102,749	114,430
Contingency	650,000	650,000 (1)	-	650,000
<b>Total expenditures</b>	<b>1,829,739</b>	<b>1,829,739</b>	<b>1,096,153</b>	<b>733,586</b>
Revenues over (under) expenditures	(1,100,889)	(1,100,889)	(368,556)	732,333
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sale of assets	50,000	50,000	-	(50,000)
Transfers out	(15,534)	(479,534) (1)	(479,768)	(234)
<b>Total other financing sources (uses)</b>	<b>34,466</b>	<b>(429,534)</b>	<b>(479,768)</b>	<b>(50,234)</b>
Net changes in fund balances	(1,066,423)	(1,530,423)	(848,324)	682,099
<b>FUND BALANCE, BEGINNING</b>	<b>1,946,272</b>	<b>1,946,272</b>	<b>1,819,674</b>	<b>(126,598)</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 879,849</b>	<b>\$ 415,849</b>	<b>\$ 971,350</b>	<b>\$ 555,501</b>

(1) Appropriation level

**COLUMBIA COUNTY, OREGON  
CC RIDER TRANSPORTATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Local fees	\$ 112,000	\$ 112,000	\$ 112,197	\$ 197
Miscellaneous	-	-	12	12
Grants and donations	1,886,552	1,886,552	1,549,420	(337,132)
Interest on investments	25,000	25,000	45,757	20,757
<b>Total revenues</b>	<b>2,023,552</b>	<b>2,023,552</b>	<b>1,707,386</b>	<b>(316,166)</b>
<b>EXPENDITURES:</b>				
Personnel service	1,187,304	1,187,304 (1)	1,036,343	150,961
Materials and service	461,496	461,496 (1)	394,310	67,186
Capital outlay	879,267	879,267 (1)	503,319	375,948
Contingency	296,626	296,626 (1)	-	296,626
<b>Total expenditures</b>	<b>2,824,693</b>	<b>2,824,693</b>	<b>1,933,972</b>	<b>890,721</b>
Revenues over (under) expenditures	(801,141)	(801,141)	(226,586)	574,555
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sale of assets	-	-	2,000	2,000
Transfers in	66,875	66,875	50,000	(16,875)
Transfers out	(48,437)	(48,437) (1)	(34,368)	14,069
<b>Total other financing sources (uses)</b>	<b>18,438</b>	<b>18,438</b>	<b>17,632</b>	<b>(806)</b>
Net changes in fund balances	(782,703)	(782,703)	(208,954)	573,749
<b>FUND BALANCE, BEGINNING</b>	<b>1,099,578</b>	<b>1,099,578</b>	<b>1,229,377</b>	<b>129,799</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 316,875</b>	<b>\$ 316,875</b>	<b>\$ 1,020,423</b>	<b>\$ 703,548</b>

(1) Appropriation level

**COLUMBIA COUNTY, OREGON  
BUILDING SERVICES FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Local fees	\$ 1,121,000	\$ 1,121,000	\$ 1,240,895	\$ 119,895
Miscellaneous	78,000	78,000	34,874	(43,126)
Intergovernmental services	-	-	599	599
Interest on investments	15,000	15,000	30,682	15,682
<b>Total revenues</b>	<b>1,214,000</b>	<b>1,214,000</b>	<b>1,307,050</b>	<b>93,050</b>
<b>EXPENDITURES:</b>				
Personnel service	956,635	956,635 (1)	927,276	29,359
Materials and service	289,946	289,946 (1)	290,729	(783)
Capital outlay	43,000	43,000 (1)	28,449	14,551
Contingency	367,519	367,519 (1)	-	367,519
<b>Total expenditures</b>	<b>1,657,100</b>	<b>1,657,100</b>	<b>1,246,454</b>	<b>410,646</b>
Revenues over (under) expenditures	(443,100)	(443,100)	60,596	503,696
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(37,925)	(37,925)	(37,658)	267
<b>Total other financing sources (uses)</b>	<b>(37,925)</b>	<b>(37,925)</b>	<b>(37,658)</b>	<b>267</b>
Net changes in fund balances	(481,025)	(481,025)	22,938	503,963
<b>FUND BALANCE, BEGINNING</b>	<b>481,025</b>	<b>481,025</b>	<b>615,251</b>	<b>134,226</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 638,189</b>	<b>\$ 638,189</b>

(1) Appropriation level

**COLUMBIA COUNTY, OREGON  
STRATEGIC INVESTMENT PROGRAM FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes collected by County	\$ 1,244,922	\$ 1,244,922	\$ 1,186,273	\$ (58,649)
Grants and donations	156,399	156,399	109,143	(47,256)
Interest on investments	28,262	28,262	19,970	(8,292)
Total revenues	<u>1,429,583</u>	<u>1,429,583</u>	<u>1,315,386</u>	<u>(114,197)</u>
<b>EXPENDITURES:</b>				
Materials and service	938,765	912,765 (1)	805,154	107,611
Special payments	5,000	5,300 (1)	5,047	253
Total expenditures	<u>943,765</u>	<u>918,065</u>	<u>810,201</u>	<u>107,864</u>
Revenues over (under) expenditures	485,818	511,518	505,185	(6,333)
Transfers out	<u>(638,940)</u>	<u>(664,640)</u>	<u>(641,808)</u>	<u>22,832</u>
Total other financing sources (uses)	<u>(638,940)</u>	<u>(664,640)</u>	<u>(641,808)</u>	<u>22,832</u>
Net changes in fund balances	(153,122)	(153,122)	(136,623)	16,499
<b>FUND BALANCE, BEGINNING</b>	<u>153,122</u>	<u>153,122</u>	<u>138,092</u>	<u>(15,030)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,469</u>	<u>\$ 1,469</u>

(1) Appropriation level

**COLUMBIA COUNTY, OREGON  
SHERIFF PATROL LEVY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes collected by County	\$ 1,924,380	\$ 1,924,380	\$ 1,820,422	\$ (103,958)
Local fees	-	-	11,671	11,671
Miscellaneous	-	-	40,511	40,511
Interest on investments	38,500	38,500	87,065	48,565
Total revenues	<u>1,962,880</u>	<u>1,962,880</u>	<u>1,959,669</u>	<u>(3,211)</u>
<b>EXPENDITURES:</b>				
Personnel service	1,097,534	1,097,534 (1)	966,622	130,912
Materials and service	448,000	448,000 (1)	304,600	143,400
Capital outlay	75,000	75,000 (1)	-	75,000
Contingency	1,000,000	1,000,000 (1)	-	1,000,000
Total expenditures	<u>2,620,534</u>	<u>2,620,534</u>	<u>1,271,222</u>	<u>1,349,312</u>
Revenues over (under) expenditures	(657,654)	(657,654)	688,447	1,346,101
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	25,635	25,635
Transfers out	(40,856)	(40,856)	(28,912)	11,944
Total other financing sources (uses)	<u>(40,856)</u>	<u>(40,856)</u>	<u>(3,277)</u>	<u>37,579</u>
Net changes in fund balances	(698,510)	(698,510)	685,170	1,383,680
<b>FUND BALANCE, BEGINNING</b>	<u>870,474</u>	<u>870,474</u>	<u>1,188,356</u>	<u>317,882</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 171,964</u>	<u>\$ 171,964</u>	<u>\$ 1,873,526</u>	<u>\$ 1,701,562</u>

(1) Appropriation level

**COLUMBIA COUNTY, OREGON  
 CLERK'S RECORDS RESERVE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Local fees	\$ 2,500	\$ 2,500	\$ 3,635	\$ 1,135
Interest on investments	1,500	1,500	-	(1,500)
Total revenues	4,000	4,000	3,635	(365)
<b>EXPENDITURES:</b>				
Materials and service	51,367	51,367 (1)	-	51,367
Total expenditures	51,367	51,367	-	51,367
Net changes in fund balances	(47,367)	(47,367)	3,635	51,002
<b>FUND BALANCE, BEGINNING</b>	47,367	47,367	49,097	1,730
<b>FUND BALANCE, ENDING</b>	\$ -	\$ -	\$ 52,732	\$ 52,732

**COLUMBIA COUNTY, OREGON  
MEADOWVIEW SERVICE DISTRICT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes collected by County	\$ 1,878	\$ 1,878	\$ 2,283	\$ 405
Interest on investments	25	25	58	33
Total revenues	1,903	1,903	2,341	438
<b>EXPENDITURES:</b>				
Materials and service	2,250	4,230 (1)	3,342	888
Contingency	500	222 (1)	-	222
Total expenditures	2,750	4,452	3,342	1,110
Revenues over (under) expenditures	(847)	(2,549)	(1,001)	1,548
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sale of assets	20	20	4	(16)
Total other financing sources (uses)	20	20	4	(16)
Net changes in fund balances	(827)	(2,529)	(997)	1,532
<b>FUND BALANCE, BEGINNING</b>	827	2,529	1,071	(1,458)
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74</u>	<u>\$ 74</u>

(1) Appropriation level

**COLUMBIA COUNTY, OREGON  
4-H SERVICE DISTRICT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes collected by County	\$ 363,650	\$ 363,650	\$ 369,451	\$ 5,801
Local fees	15,000	15,000	7,712	(7,288)
Miscellaneous	3,500	3,500	2,855	(645)
Grants and donations	12,000	12,000	11,948	(52)
Interest on investments	-	-	68,236	68,236
<b>Total revenues</b>	<b>394,150</b>	<b>394,150</b>	<b>460,202</b>	<b>66,052</b>
<b>EXPENDITURES:</b>				
Personnel service	259,970	- (1)	-	-
Materials and service	224,000	483,970 (1)	351,807	132,163
Capital outlay	65,000	65,000 (1)	33,434	31,566
Contingency	271,518	271,518 (1)	-	271,518
<b>Total expenditures</b>	<b>820,488</b>	<b>820,488</b>	<b>385,241</b>	<b>435,247</b>
<b>Net changes in fund balances</b>	<b>(426,338)</b>	<b>(426,338)</b>	<b>74,961</b>	<b>501,299</b>
<b>FUND BALANCE, BEGINNING</b>	<b>1,377,636</b>	<b>1,377,636</b>	<b>1,453,988</b>	<b>76,352</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 951,298</b>	<b>\$ 951,298</b>	<b>\$ 1,528,949</b>	<b>\$ 577,651</b>

(1) Appropriation level

**COLUMBIA COUNTY, OREGON**  
**JOHN GUMM DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest on investments	\$ 20,000	\$ 20,000	\$ 96,595	\$ 76,595
Total revenues	20,000	20,000	96,595	76,595
<b>EXPENDITURES:</b>				
Debt service				
Principal	600,000	600,000 (1)	-	600,000
Contingency	1,878,403	1,878,403 (1)	-	1,878,403
Total expenditures	2,478,403	2,478,403	-	2,478,403
Revenues over (under) expenditures	(2,458,403)	(2,458,403)	96,595	2,554,998
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	649,125	649,125	649,125	-
Total other financing sources (uses)	649,125	649,125	649,125	-
Net changes in fund balances	(1,809,278)	(1,809,278)	745,720	2,554,998
<b>FUND BALANCE, BEGINNING</b>	1,809,278	1,809,278	1,534,789	(274,489)
<b>FUND BALANCE, ENDING</b>	\$ -	\$ -	\$ 2,280,509	\$ 2,280,509

(1) Appropriation level

## **BUDGETARY COMPARISON SCHEDULES**

### **Enterprise Funds**

Pursuant to the provisions of Oregon Revised Statutes, an individual schedule of revenues, expenditures, and changes in fund balance - budget and actual is displayed for each fund where legally adopted budgets are required.

Enterprise Budgetary Comparison schedule include the following:

- County Transfer Station Fund

**COLUMBIA COUNTY, OREGON  
COUNTY TRANSFER STATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Local fees	\$ 3,750,000	\$ 3,750,000	\$ 4,318,561	\$ 568,561
Miscellaneous	42,000	42,000	42,000	-
Intergovernmental services	3,000	3,000	9,041	6,041
Interest on investments	200,000	200,000	329,732	129,732
Total revenues	<u>3,995,000</u>	<u>3,995,000</u>	<u>4,699,334</u>	<u>704,334</u>
<b>EXPENDITURES:</b>				
Personnel service	240,498	240,498 (1)	214,369	26,129
Materials and service	3,053,743	3,053,743 (1)	2,805,887	247,856
Capital outlay	434,384	434,384 (1)	124,926	309,458
Contingency	1,250,000	1,250,000 (1)	-	1,250,000
Total expenditures	<u>4,978,625</u>	<u>4,978,625</u>	<u>3,145,182</u>	<u>1,833,443</u>
Revenues over (under) expenditures	(983,625)	(983,625)	1,554,152	2,537,777
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(10,307)	(10,307) (1)	(9,218)	1,089
Total other financing sources (uses)	<u>(10,307)</u>	<u>(10,307)</u>	<u>(9,218)</u>	<u>1,089</u>
Net changes in fund balances	(993,932)	(993,932)	1,544,934	2,538,866
<b>FUND BALANCE, BEGINNING</b>	<u>5,452,525</u>	<u>5,452,525</u>	<u>6,117,486</u>	<u>664,961</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 4,458,593</u>	<u>\$ 4,458,593</u>	7,662,420	<u>\$ 3,203,827</u>
<b>RECONCILIATION TO NET POSITION - GAAP BASIS</b>				
Capital assets, net			4,182,020	
OPEB asset			3,125	
Deferred outflows related to pensions			87,395	
Deferred outflows related to OPEB			599	
Accrued compensated absences			(26,235)	
Net pension liability			(193,585)	
OPEB liability			(4,609)	
Deferred inflows related to pensions			(24,845)	
Deferred inflows related to OPEB			(3,271)	
<b>NET POSITION</b>			<u>\$ 11,683,014</u>	

(1) Appropriation level

## **BUDGETARY COMPARISON SCHEDULES**

### **Internal Service Funds**

Pursuant to the provisions of Oregon Revised Statute, an individual schedule of revenues, expenditures, and changes in fund balances - budget and actual be displayed for each fund where legally adopted budgets are required.

➤ Internal Service Funds

PERS Reserve Fund  
Internal Services Fund  
Support Major Projects Fund

**COLUMBIA COUNTY, OREGON**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET POSITION**  
**June 30, 2025**

	Governmental Activities - Internal Service Funds			
	PERS Reserve Fund	Internal Services Fund	Support Major Projects Fund	Total
<b>ASSETS:</b>				
Cash and investments	\$ 707,626	\$ 394,754	\$ 287,563	\$ 1,389,943
Accounts receivable, net	-	638	-	638
Prepays	-	940	-	940
Total assets	<u>\$ 707,626</u>	<u>\$ 396,332</u>	<u>\$ 287,563</u>	<u>\$ 1,391,521</u>
<b>LIABILITIES:</b>				
Accounts payable	\$ -	\$ 48,428	\$ -	\$ 48,428
Total liabilities	<u>-</u>	<u>48,428</u>	<u>-</u>	<u>48,428</u>
<b>NET POSITION:</b>				
Unrestricted	<u>707,626</u>	<u>347,904</u>	<u>287,563</u>	<u>1,343,093</u>
Total net position	<u>707,626</u>	<u>347,904</u>	<u>287,563</u>	<u>1,343,093</u>
Total liabilities and net position	<u>\$ 707,626</u>	<u>\$ 396,332</u>	<u>\$ 287,563</u>	<u>\$ 1,391,521</u>

**COLUMBIA COUNTY, OREGON**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET POSITION**  
**For the Fiscal Year Ended June 30, 2025**

	Governmental Activities - Internal Service Funds			
	PERS Reserve Fund	Internal Services Fund	Support Major Projects Fund	Total
<b>OPERATING REVENUES:</b>				
Miscellaneous	\$ -	\$ 44,051	\$ -	\$ 44,051
Intergovernmental services	-	5,444,000	-	5,444,000
Total operating revenues	-	5,488,051	-	5,488,051
<b>OPERATING EXPENSES:</b>				
Personnel service	172,184	4,193,848	-	4,366,032
Materials and service	-	1,289,490	48,355	1,337,845
Total operating expenses	172,184	5,483,338	48,355	5,703,877
Operating income (loss)	(172,184)	4,713	(48,355)	(215,826)
<b>NON-OPERATING REVENUES (EXPENSE):</b>				
Interest on investments	37,650	-	-	37,650
Total non-operating income (expenses)	37,650	-	-	37,650
Net income (loss) before transfers	(134,534)	4,713	(48,355)	(178,176)
<b>TRANSFERS:</b>				
Transfers in (out)	-	195,450	60,000	255,450
Net income (loss) before contributions	(134,534)	200,163	11,645	77,274
<b>CAPITAL CONTRIBUTIONS:</b>				
Capital contributions to County	-	(11,997)	(220,913)	(232,910)
Net change in fund balance	(134,534)	188,166	(209,268)	(155,636)
<b>NET POSITION, BEGINNING</b>	842,160	159,738	496,831	1,498,729
<b>NET POSITION, ENDING</b>	\$ 707,626	\$ 347,904	\$ 287,563	\$ 1,343,093

**COLUMBIA COUNTY, OREGON**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**For the Fiscal Year Ended June 30, 2025**

	Governmental Activities - Internal Service Funds			
	PERS Reserve Fund	Internal Services Fund	Support Major Projects Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	\$ -	\$ 5,488,048	\$ -	\$ 5,488,048
Cash paid to employees and others for salaries and benefits	(172,184)	(4,193,848)	-	(4,366,032)
Cash paid to suppliers and others	-	(1,327,418)	(48,355)	(1,375,773)
Net cash (used for) operating activities	(172,184)	(33,218)	(48,355)	(253,757)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>				
Transfers in	-	195,450	60,000	255,450
Net cash provided by non-capital financing activities	-	195,450	60,000	255,450
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Purchase of capital assets	-	(11,997)	(220,913)	(232,910)
Net cash (used for) capital and related financing activities	-	(11,997)	(220,913)	(232,910)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	37,650	-	-	37,650
Net cash provided by investing activities	37,650	-	-	37,650
Net increase (decrease) in cash and investments	(134,534)	150,235	(209,268)	(193,567)
<b>CASH AND INVESTMENTS, BEGINNING</b>	<u>842,160</u>	<u>244,519</u>	<u>496,831</u>	<u>1,583,510</u>
<b>CASH AND INVESTMENTS, ENDING</b>	<u>\$ 707,626</u>	<u>\$ 394,754</u>	<u>\$ 287,563</u>	<u>\$ 1,389,943</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH (USED FOR) OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ (172,184)	\$ 4,713	\$ (48,355)	\$ (215,826)
Adjustments				
Inventories	-	(3)	-	(3)
Prepays	-	44,744	-	44,744
Increase (decrease) in:				
Accounts payable and accrued expenses	-	(82,672)	-	(82,672)
Net cash (used for) operating activities	<u>\$ (172,184)</u>	<u>\$ (33,218)</u>	<u>\$ (48,355)</u>	<u>\$ (253,757)</u>

**COLUMBIA COUNTY, OREGON**  
**PERS RESERVE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest on investments	\$ -	\$ -	\$ 37,650	\$ 37,650
Total revenues	-	-	37,650	37,650
<b>EXPENDITURES:</b>				
Personnel service	300,000	300,000 (1)	172,184	127,816
Materials and service	350,000	350,000 (1)	-	350,000
Total expenditures	650,000	650,000	172,184	477,816
Net changes in fund balances	(650,000)	(650,000)	(134,534)	515,466
<b>FUND BALANCE, BEGINNING</b>	650,000	650,000	842,160	192,160
<b>FUND BALANCE, ENDING</b>	\$ -	\$ -	\$ 707,626	\$ 707,626

(1) Appropriation level

**COLUMBIA COUNTY, OREGON  
INTERNAL SERVICES FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Miscellaneous	\$ 47,149	\$ 47,149	\$ 44,051	\$ (3,098)
Intergovernmental services	5,457,580	5,457,580	5,444,000	(13,580)
Interest on investments	100	100	-	(100)
Total revenues	<u>5,504,829</u>	<u>5,504,829</u>	<u>5,488,051</u>	<u>(16,778)</u>
<b>EXPENDITURES:</b>				
Personnel service	4,291,393	4,291,393 (1)	4,193,848	97,545
Materials and service	1,514,838	1,514,838 (1)	1,289,490	225,348
Capital outlay	55,000	55,000 (1)	11,997	43,003
Contingency	295,000	295,000 (1)	-	295,000
Total expenditures	<u>6,156,231</u>	<u>6,156,231</u>	<u>5,495,335</u>	<u>660,896</u>
Revenues over (under) expenditures	(651,402)	(651,402)	(7,284)	644,118
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	588,444	588,444	419,292	(169,152)
Transfers out	<u>(253,413)</u>	<u>(253,413)</u>	<u>(223,842)</u>	<u>29,571</u>
Total other financing sources (uses)	<u>335,031</u>	<u>335,031</u>	<u>195,450</u>	<u>(139,581)</u>
Net changes in fund balances	(316,371)	(316,371)	188,166	504,537
<b>FUND BALANCE, BEGINNING</b>	<u>316,371</u>	<u>316,371</u>	<u>159,738</u>	<u>(156,633)</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 347,904</u>	<u>\$ 347,904</u>

(1) Appropriation level

**COLUMBIA COUNTY, OREGON  
SUPPORT MAJOR PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest on investments	\$ 17,375	\$ 17,375	\$ -	\$ (17,375)
Total revenues	17,375	17,375	-	(17,375)
<b>EXPENDITURES:</b>				
Materials and service	89,000	89,000 (1)	48,355	40,645
Capital outlay	473,304	473,304 (1)	220,913	252,391
Total expenditures	562,304	562,304	269,268	293,036
Revenues over (under) expenditures	(544,929)	(544,929)	(269,268)	275,661
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	85,000	85,000	60,000	(25,000)
Total other financing sources (uses)	85,000	85,000	60,000	(25,000)
Net changes in fund balances	(459,929)	(459,929)	(209,268)	250,661
<b>FUND BALANCE, BEGINNING</b>	459,929	459,929	496,831	36,902
<b>FUND BALANCE, ENDING</b>	\$ -	\$ -	\$ 287,563	\$ 287,563

(1) Appropriation level

**COLUMBIA COUNTY, OREGON**  
**GENERAL FUND - BUDGETARY BASIS**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Assessor's office:				
Personnel service	\$ 1,541,639	\$ 1,541,639	\$ 1,422,257	\$ 119,382
Materials and service	451,297	451,297	434,207	17,090
Transfers out	61,083	61,083	54,293	6,790
Subtotal	<u>2,054,019</u>	<u>2,054,019</u>	<u>1,910,757</u>	<u>143,262</u>
GIS:				
Personnel service	305,553	305,553	305,887	(334)
Materials and service	70,341	70,341	68,368	1,973
Transfers out	12,968	12,968	13,049	(81)
Subtotal	<u>388,862</u>	<u>388,862</u>	<u>387,304</u>	<u>1,558</u>
Tax collector:				
Personnel service	285,284	285,284	284,537	747
Materials and service	156,294	156,294	156,576	(282)
Transfers out	11,222	11,222	11,308	(86)
Subtotal	<u>452,800</u>	<u>452,800</u>	<u>452,421</u>	<u>379</u>
Clerk's office:				
Personnel service	347,382	347,382	344,546	2,836
Materials and service	151,375	151,375	149,609	1,766
Capital outlay	-	-	402	(402)
Transfers out	13,581	13,581	13,710	(129)
Subtotal	<u>512,338</u>	<u>512,338</u>	<u>508,267</u>	<u>4,071</u>
Elections:				
Personnel service	116,703	116,703	120,034	(3,331)
Materials and service	170,056	170,056	218,587	(48,531)
Transfers out	5,531	5,531	5,576	(45)
Subtotal	<u>292,290</u>	<u>292,290</u>	<u>344,197</u>	<u>(51,907)</u>
Sheriff's office:				
Personnel service	3,482,207	3,482,207	2,367,220	1,114,987
Materials and service	1,399,553	1,399,553	1,457,986	(58,433)
Capital outlay	99,000	99,000	32,069	66,931
Transfers out	143,324	143,324	143,313	11
Subtotal	<u>5,124,084</u>	<u>5,124,084</u>	<u>4,000,588</u>	<u>1,123,496</u>
County surveyor:				
Personnel service	227,042	227,042	220,391	6,651
Materials and service	49,442	49,442	46,140	3,302
Transfers out	9,211	9,211	9,077	134
Subtotal	<u>285,695</u>	<u>285,695</u>	<u>275,608</u>	<u>10,087</u>
District attorney/child support:				
Personnel service	1,985,630	1,985,630	1,700,500	285,130
Materials and service	445,003	445,003	470,169	(25,166)
Capital outlay	-	-	1,608	(1,608)
Transfers out	79,313	79,313	69,317	9,996
Subtotal	<u>2,509,946</u>	<u>2,509,946</u>	<u>2,241,594</u>	<u>268,352</u>
Justice court:				
Personnel service	335,624	335,624	300,103	35,521
Materials and service	311,280	311,280	364,845	(53,565)
Transfers out	49,418	49,418	53,143	(3,725)
Subtotal	<u>696,322</u>	<u>696,322</u>	<u>718,091</u>	<u>(21,769)</u>
Columbia County firing range:				
Materials and service	6,107	6,107	7,120	(1,013)
Subtotal	<u>6,107</u>	<u>6,107</u>	<u>7,120</u>	<u>(1,013)</u>

**COLUMBIA COUNTY, OREGON**  
**GENERAL FUND - BUDGETARY BASIS**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2025**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Juvenile department:				
Personnel service	\$ 808,443	\$ 808,443	\$ 732,338	\$ 76,105
Materials and service	380,721	380,721	326,730	53,991
Transfers out	32,779	32,779	29,500	3,279
Subtotal	1,221,943	1,221,943	1,088,568	133,375
Veteran's services:				
Materials and service	199,900	248,596	150,844	97,752
Subtotal	199,900	248,596	150,844	97,752
Public health:				
Personnel service	337,886	337,886	255,234	82,652
Materials and service	301,409	301,409	297,706	3,703
Transfers out	13,917	13,917	10,776	3,141
Subtotal	653,212	653,212	563,716	89,496
Emergency services:				
Personnel service	359,767	359,767	219,512	140,255
Materials and service	122,687	122,687	138,751	(16,064)
Transfers out	14,883	14,883	8,023	6,860
Subtotal	497,337	497,337	366,286	131,051
Finance department/treasurer:				
Materials and service	22,828	22,828	11,356	11,472
Subtotal	22,828	22,828	11,356	11,472
Land development-planning services/sanitation				
Personnel service	1,234,046	1,234,046	1,088,126	145,920
Materials and service	302,586	302,586	326,387	(23,801)
Transfers out	49,035	49,035	42,368	6,667
Subtotal	1,585,667	1,585,667	1,456,881	128,786
Compliance:				
Personnel service	21,504	21,504	12,810	8,694
Materials and service	2,482	2,482	2,482	-
Transfers out	927	927	550	377
Subtotal	24,913	24,913	15,842	9,071
Non-departmental:				
Materials and service	18,075	18,075	15,240	2,835
Debt service	1,117,020	1,117,020	1,117,312	(292)
Contingency	750,000	750,000	-	750,000
Transfers out	2,206,639	2,206,639	2,348,737	(142,098)
Subtotal	4,091,734	4,091,734	3,481,289	610,445
Total expenditures	\$ 20,619,997	\$ 20,668,693	\$ 17,980,729	\$ 2,687,964

## **Statistical Section**

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**Columbia County, Oregon  
Statistical Section**

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**STATISTICAL SECTION**

This part of the Government's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

**CONTENTS**

**FINANCIAL TRENDS**

*These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.*

**REVENUE CAPACITY**

*These schedules contain information to help the reader assess the government's most significant local revenue sources, the property tax.*

**DEBT CAPACITY**

*These schedules contain information to help the reader assess the affordability of the government's current level of outstanding debt and the government's ability to issue additional debt in the future. In addition, Levy Rate and other details are relevant to meeting continuing disclosure requirements to County debt.*

**DEMOGRAPHIC AND ECONOMIC INFORMATION**

*Help the reader understand the environment within which the government's financial activities take place.*

**OPERATING INFORMATION**

*These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.*

**COLUMBIA COUNTY, OREGON  
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS**

	<u>2025</u>	<u>Restated (1) (2) 2024</u>	<u>2023</u>	<u>2022</u>
<b>Governmental activities:</b>				
Net investment in capital assets	\$ 50,386,022	\$ 46,683,131	\$ 40,691,329	\$ 38,473,179
Restricted for special purposes	25,116,895	28,748,082	29,345,350	31,589,766
Unrestricted	<u>(21,734,408)</u>	<u>(20,792,560)</u>	<u>(17,502,427)</u>	<u>(16,475,040)</u>
Total governmental activities net position	<u>\$ 53,768,509</u>	<u>\$ 54,638,653</u>	<u>\$ 52,534,252</u>	<u>\$ 53,587,905</u>
<b>Business-type activities:</b>				
Net investment in capital assets	\$ 4,182,020	\$ 4,343,913	\$ 4,278,739	\$ 4,250,673
Restricted for special purposes	3,125	2,519	4,835,119	3,808,965
Unrestricted	<u>7,497,869</u>	<u>5,940,099</u>	<u>-</u>	<u>-</u>
Total business-type activities net position	<u>\$ 11,683,014</u>	<u>\$ 10,286,531</u>	<u>\$ 9,113,858</u>	<u>\$ 8,059,638</u>
<b>Primary government:</b>				
Net investment in capital assets	\$ 54,568,042	\$ 51,027,044	\$ 44,970,068	\$ 42,723,852
Restricted for special purposes	25,120,020	28,750,601	34,180,469	35,398,731
Unrestricted	<u>(14,236,539)</u>	<u>(14,852,461)</u>	<u>(17,502,427)</u>	<u>(16,475,040)</u>
Total primary government net position	<u>\$ 65,451,523</u>	<u>\$ 64,925,184</u>	<u>\$ 61,648,110</u>	<u>\$ 61,647,543</u>

(1) The County adopted GASB 101 in FY2025 causing restatements to both governmental and business-type activities.

(2) The County made a reclassification of net position in business-type activities from restricted to unrestricted.

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 33,038,502	\$ 40,424,178	\$ 39,688,516	\$ 41,393,408	\$ 38,350,270	\$ 37,507,256
31,824,737	17,890,622	18,163,941	14,561,736	13,103,799	10,233,711
(10,395,343)	(9,802,725)	(12,496,105)	(12,049,064)	(12,177,961)	(9,796,851)
<u>\$ 54,467,896</u>	<u>\$ 48,512,075</u>	<u>\$ 45,356,352</u>	<u>\$ 43,906,080</u>	<u>\$ 39,276,108</u>	<u>\$ 37,944,116</u>
\$ 3,801,006	\$ 3,760,785	\$ 2,362,566	\$ 2,167,675	\$ 1,791,685	\$ 1,359,090
3,333,702	(2,435)	5,256,465	700,000	500,000	300,000
-	2,573,669	(2,348,332)	1,345,480	1,088,259	929,490
<u>\$ 7,134,708</u>	<u>\$ 6,332,019</u>	<u>\$ 5,270,699</u>	<u>\$ 4,213,155</u>	<u>\$ 3,379,944</u>	<u>\$ 2,588,580</u>
\$ 36,839,508	\$ 44,184,963	\$ 42,051,082	\$ 43,561,083	\$ 40,141,955	\$ 38,866,346
35,158,439	17,888,187	23,420,406	15,261,736	13,603,799	10,533,711
(10,395,343)	(7,229,056)	(14,844,437)	(10,703,584)	(11,089,702)	(8,867,361)
<u>\$ 61,602,604</u>	<u>\$ 54,844,094</u>	<u>\$ 50,627,051</u>	<u>\$ 48,119,235</u>	<u>\$ 42,656,052</u>	<u>\$ 40,532,696</u>

**COLUMBIA COUNTY, OREGON  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS**

	2025	Restated (1) 2024	2023	2022
<b>EXPENSES</b>				
<b>Governmental activities:</b>				
General government	\$ 11,786,328	\$ 10,759,978	\$ 15,637,871	\$ 15,591,827
Roads and bridges	7,135,552	7,631,938	5,329,875	5,413,877
Public safety	24,426,841	23,177,785	15,487,343	14,927,419
Health and welfare	2,115,561	1,768,799	1,820,615	2,153,396
Culture and recreation	2,260,980	2,247,571	1,472,709	1,381,943
Economic development	296,236	351,108	8,998,516	139,244
Interest on long-term debt	289,573	359,952	-	-
Total governmental activities expenses	<u>48,311,071</u>	<u>46,297,131</u>	<u>48,746,929</u>	<u>39,607,706</u>
<b>Business-type activities:</b>				
Transfer station	3,293,633	3,400,886	3,392,090	3,225,000
Total business-type activities expenses	<u>3,293,633</u>	<u>3,400,886</u>	<u>3,392,090</u>	<u>3,225,000</u>
Total expenses	<u>\$ 51,604,704</u>	<u>\$ 49,698,017</u>	<u>\$ 52,139,019</u>	<u>\$ 42,832,706</u>
<b>PROGRAM REVENUES</b>				
<b>Governmental activities:</b>				
Charges for services				
Public safety	\$ 6,747,528	\$ 5,117,468	\$ 4,498,862	\$ 5,407,893
Economic development	-	-	3,019	559,995
General govt and other activities	5,507,419	7,835,597	5,534,241	5,921,137
Operating grants and contributions	17,237,037	18,001,372	23,123,961	18,833,464
Capital grants and contributions	-	-	-	-
Total governmental activities program revenues	<u>29,491,984</u>	<u>30,954,437</u>	<u>33,160,083</u>	<u>30,722,489</u>
<b>Business-type activities:</b>				
Charges for service - transfer station	4,369,602	4,318,099	4,320,878	4,123,793
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	<u>4,369,602</u>	<u>4,318,099</u>	<u>4,320,878</u>	<u>4,123,793</u>
Total program revenues	<u>\$ 33,861,586</u>	<u>\$ 35,272,536</u>	<u>\$ 37,480,961</u>	<u>\$ 34,846,282</u>
<b>Net (Expense)/Revenue:</b>				
Governmental activities	\$ (18,819,087)	\$ (15,342,694)	\$ (15,586,846)	\$ (8,885,217)
Business-type activities	1,075,969	917,213	928,788	898,793
Total net expense	<u>\$ (17,743,118)</u>	<u>\$ (14,425,481)</u>	<u>\$ (14,658,058)</u>	<u>\$ (7,986,424)</u>
<b>General Revenues and Other Changes in Net Position:</b>				
<b>Governmental activities:</b>				
Property taxes	\$ 16,346,276	\$ 15,740,131	\$ 13,479,232	\$ 12,859,153
Intergovernmental	-	-	-	-
Fees, royalties, misc.	1,344,272	-	-	-
Interest and investment earnings	249,177	1,697,548	1,053,961	230,648
Transfers	9,218	9,416	-	-
Total governmental activities	<u>17,948,943</u>	<u>17,447,095</u>	<u>14,533,193</u>	<u>13,089,801</u>
<b>Business-type activities:</b>				
Interest and investment earnings	329,732	264,876	125,434	26,137
Transfers	(9,218)	(9,416)	-	-
Total business-type activities	<u>320,514</u>	<u>255,460</u>	<u>125,434</u>	<u>26,137</u>
Gain (Loss) on disposal of assets	-	-	-	-
Special payments	-	-	-	-
Extraordinary item	-	-	-	-
Government activities prior period adjustment	-	-	-	-
Total	<u>\$ 18,269,457</u>	<u>\$ 17,702,555</u>	<u>\$ 14,658,627</u>	<u>\$ 13,115,938</u>
<b>Change in Net Position:</b>				
Governmental activities	\$ (870,144)	\$ 2,104,401	\$ (1,053,653)	\$ 4,204,584
Business-type activities	1,396,483	1,172,673	1,054,222	924,930
Total	<u>\$ 526,339</u>	<u>\$ 3,277,074</u>	<u>\$ 569</u>	<u>\$ 5,129,514</u>

(1) The County adopted GASB 101 in FY2025 causing restatements to expenses for both governmental and business-type activities

2021	2020	2019	2018	2017	2016
\$ 11,135,714	\$ 12,497,563	\$ 11,992,914	\$ 10,955,627	\$ 7,799,482	\$ 8,074,730
6,863,077	6,383,522	6,430,337	7,375,845	6,063,186	6,488,377
15,246,275	11,560,595	14,669,414	13,469,977	12,064,715	12,281,630
5,054,322	1,476,110	1,459,045	997,175	278,917	374,843
1,428,983	1,591,109	1,074,714	1,150,499	1,349,201	1,521,110
2,993,630	3,108,920	1,766,835	1,976,470	2,260,997	2,224,564
925,301	1,722,425	583,536	655,597	1,426,769	1,942,940
<u>43,647,302</u>	<u>38,340,244</u>	<u>37,976,795</u>	<u>36,581,190</u>	<u>31,243,267</u>	<u>32,908,194</u>
<u>3,037,025</u>	<u>2,838,820</u>	<u>2,510,147</u>	<u>2,508,263</u>	<u>2,280,324</u>	<u>2,235,458</u>
<u>3,037,025</u>	<u>2,838,820</u>	<u>2,510,147</u>	<u>2,508,263</u>	<u>2,280,324</u>	<u>2,235,458</u>
<u>\$ 46,684,327</u>	<u>\$ 41,179,064</u>	<u>\$ 40,486,942</u>	<u>\$ 39,089,453</u>	<u>\$ 33,523,591</u>	<u>\$ 35,143,652</u>
\$ 3,926,183	\$ 3,716,428	\$ -	\$ 4,306,891	\$ 3,057,136	\$ 3,367,883
406,562	384,842	478,397	501,564	535,220	504,893
4,218,804	3,993,416	4,964,216	4,935,490	5,337,555	4,423,147
24,417,228	16,881,240	11,120,529	11,203,222	8,812,503	8,470,573
-	-	1,972,123	3,620,919	727,473	403,179
<u>32,968,777</u>	<u>24,975,926</u>	<u>18,535,265</u>	<u>24,568,086</u>	<u>18,469,887</u>	<u>17,169,675</u>
4,044,506	3,877,289	3,565,480	3,351,443	3,102,155	2,829,041
-	8,435	-	-	-	-
<u>4,044,506</u>	<u>3,885,724</u>	<u>3,565,480</u>	<u>3,351,443</u>	<u>3,102,155</u>	<u>2,829,041</u>
<u>\$ 37,013,283</u>	<u>\$ 28,861,650</u>	<u>\$ 22,100,745</u>	<u>\$ 27,919,529</u>	<u>\$ 21,572,042</u>	<u>\$ 19,998,716</u>
\$ (10,678,525)	\$ (13,364,318)	\$ (19,441,530)	\$ (12,013,104)	\$ (12,773,380)	\$ (15,738,519)
1,007,481	1,046,904	1,055,333	843,180	821,831	593,583
<u>\$ (9,671,044)</u>	<u>\$ (12,317,414)</u>	<u>\$ (18,386,197)</u>	<u>\$ (11,169,924)</u>	<u>\$ (11,951,549)</u>	<u>\$ (15,144,936)</u>
\$ 15,103,476	\$ 15,425,927	\$ 13,283,942	\$ 13,583,851	\$ 13,038,852	\$ 12,512,709
-	-	30,339	29,680	-	448,100
1,032,189	645,075	2,505,461	2,671,471	882,193	1,242,493
269,815	421,631	408,093	221,952	142,866	93,958
237,862	33,628	44,075	36,003	41,460	47,295
<u>16,643,342</u>	<u>16,526,261</u>	<u>16,271,910</u>	<u>16,542,957</u>	<u>14,105,371</u>	<u>14,344,555</u>
40,014	48,044	46,286	26,033	10,993	7,547
(244,806)	(33,628)	(44,075)	(36,003)	(41,460)	(47,295)
(204,792)	14,416	2,211	(9,970)	(30,467)	(39,748)
(26,001)	-	-	-	-	-
(5,528)	-	-	-	-	-
-	-	-	-	-	543,139
-	-	-	-	-	490,900
<u>\$ 16,407,021</u>	<u>\$ 16,540,677</u>	<u>\$ 16,274,121</u>	<u>\$ 16,532,987</u>	<u>\$ 14,074,904</u>	<u>\$ 15,338,846</u>
\$ 5,933,288	\$ 3,161,943	\$ (3,169,620)	\$ 4,529,853	\$ 1,331,991	\$ (359,925)
802,689	1,061,320	1,057,544	833,210	791,364	553,835
<u>\$ 6,735,977</u>	<u>\$ 4,223,263</u>	<u>\$ (2,112,076)</u>	<u>\$ 5,363,063</u>	<u>\$ 2,123,355</u>	<u>\$ 193,910</u>

**COLUMBIA COUNTY, OREGON  
 GOVERNMENTAL ACTIVITIES TAX REVENUE BY SOURCE  
 LAST TEN FISCAL YEARS**

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<u>Fiscal Year</u>	<u>Property Taxes</u>	<u>Public Service Taxes</u>	<u>Franchise Taxes</u>	<u>Mineral Royalties and Timber</u>	<u>Total</u>
2024-25	\$ 16,346,276	\$ -	\$ -	\$ -	\$ 16,346,276
2023-24	15,740,131	-	-	-	15,740,131
2022-23	13,479,232	-	-	-	13,479,232
2021-22	12,859,153	-	-	-	12,859,153
2020-21	15,103,476	-	-	-	15,103,476
2019-20	15,425,927	-	-	243,239	15,669,166
2018-19	13,691,017	678,299	50,335	1,456,719	15,876,370
2017-18	13,583,851	1,083,320	157,614	1,259,398	16,084,183
2016-17	12,985,903	4,417,532	112,765	598,822	18,115,022
2015-16	12,476,080	4,480,519	111,086	1,588,117	18,655,802

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**COLUMBIA COUNTY, OREGON  
 FUND BALANCES, GOVERNMENTAL FUNDS  
 LAST TEN FISCAL YEARS**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
<b>General Fund:</b>				
Nonspendable	\$ 331,330	\$236,959	\$ 177,933	\$ 34,612
Restricted	465,408	465,408	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	115,744	1,477,450	3,322,673	4,656,191
Total General Fund	<u>\$ 912,482</u>	<u>\$ 2,179,817</u>	<u>\$ 3,500,606</u>	<u>\$ 4,690,803</u>
<b>All Other Governmental Funds:</b>				
Nonspendable	\$ 319,525	\$339,682	\$ 428,535	\$ 425,657
Restricted	24,686,788	28,641,042	29,018,797	31,264,886
Committed	-	-	-	-
Assigned	27,612	49,306	58,206	58,206
Unassigned	-	-	-	-
Total Special Revenue Funds	<u>\$ 25,033,925</u>	<u>\$ 29,030,030</u>	<u>\$ 29,505,538</u>	<u>\$ 31,748,749</u>
<b>All Governmental Funds:</b>				
Nonspendable	\$ 650,855	\$ 576,641	\$ 606,468	\$ 460,269
Restricted	25,152,196	29,106,450	29,018,797	31,264,886
Committed	-	-	-	-
Assigned	27,612	49,306	58,206	58,206
Unassigned	115,744	1,477,450	3,322,673	4,656,191
Total All Governmental Funds	<u>\$ 25,946,407</u>	<u>\$ 31,209,847</u>	<u>\$ 33,006,144</u>	<u>\$ 36,439,552</u>

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 313,962	\$ 193,946	\$ 172,429	\$ 10,157	\$ 56,180	\$ 36,215
-	372,004	42,729	431,724	512,453	701,859
-	-	-	368,845	278,391	167,423
-	-	16,619	-	-	17,400
4,545,273	3,707,999	3,733,801	3,026,587	3,253,140	3,935,174
<u>\$ 4,859,235</u>	<u>\$ 4,273,949</u>	<u>\$ 3,965,578</u>	<u>\$ 3,837,313</u>	<u>\$ 4,100,164</u>	<u>\$ 4,858,071</u>
\$ 239,327	\$ 243,391	\$ 204,174	\$ 195,774	\$ 176,744	\$ 173,670
31,643,505	6,660,856	16,511,677	12,356,726	10,020,528	8,261,340
-	1,261,904	49,869	-	1,386,032	1,085,688
450,808	614,523	1,393,047	1,404,441	-	-
(57,077)	13,313,561	(117,661)	(18,399)	-	-
<u>\$ 32,276,563</u>	<u>\$ 22,094,235</u>	<u>\$ 18,041,106</u>	<u>\$ 13,938,542</u>	<u>\$ 11,583,304</u>	<u>\$ 9,520,698</u>
\$ 553,289	\$ 437,337	\$ 376,603	\$ 205,931	\$ 232,924	\$ 209,885
31,643,505	7,032,860	16,554,406	12,788,450	10,532,981	8,963,199
-	1,261,904	49,869	368,845	1,664,423	1,253,111
450,808	614,523	1,409,666	1,404,441	-	17,400
4,488,196	17,021,560	3,616,140	3,008,188	3,253,140	3,935,174
<u>\$ 37,135,798</u>	<u>\$ 26,368,184</u>	<u>\$ 22,006,684</u>	<u>\$ 17,775,855</u>	<u>\$ 15,683,468</u>	<u>\$ 14,378,769</u>

**COLUMBIA COUNTY, OREGON**  
**ASSESSED VALUES AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**

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<u>Fiscal Year</u>	<u>Real Property</u>	<u>Manufactured Structures</u>	<u>Personal Property</u>	<u>Utility Property</u>	<u>Total Assessed Value (AV)</u>
2024-25	\$ 5,689,862,554	\$ 52,926,781	\$ 85,055,948	\$ 914,989,841	\$ 6,742,835,124
2023-24	5,595,395,043	51,002,437	94,701,316	900,409,167	6,641,507,963
2022-23	5,313,589,854	48,243,303	112,615,999	920,927,047	6,395,376,203
2021-22	5,062,132,174	46,156,712	110,798,015	824,575,387	6,043,662,288
2020-21	4,825,639,283	39,016,381	104,178,367	833,022,670	5,801,856,701
2019-20	4,641,683,566	34,790,206	96,940,940	855,181,700	5,628,596,412
2018-19	4,473,965,759	39,614,789	92,297,545	746,443,720	5,352,321,813
2017-18	4,295,809,019	37,708,762	87,573,170	688,809,560	5,109,900,511
2016-17	4,111,802,008	35,521,190	81,162,190	683,273,590	4,911,758,978
2015-16	3,973,171,766	28,452,197	77,403,758	636,662,100	4,715,689,821

<u>Fiscal Year</u>	<u>Taxable Ratio (RMV to AV)</u>	<u>Real Market Value (RMV)</u>	<u>Taxes</u>	<u>Direct Tax Rate</u>
2024-25	50.06%	\$ 13,468,579,734	\$ 102,766,111	1.40%
2023-24	47.66%	13,934,786,497	98,331,192	1.40%
2022-23	47.44%	13,482,302,211	93,852,753	1.40%
2021-22	55.88%	10,815,585,787	86,053,919	1.40%
2020-21	58.83%	9,861,813,787	81,297,596	1.40%
2019-20	62.43%	9,016,456,660	78,991,571	1.40%
2018-19	63.38%	8,445,319,627	75,367,643	1.41%
2017-18	60.91%	8,388,882,126	72,769,548	1.42%
2016-17	66.59%	7,376,616,652	70,272,829	1.43%
2015-16	71.91%	6,557,903,862	66,417,585	1.41%

**COLUMBIA COUNTY, OREGON  
PRINCIPAL PROPERTY TAXPAYERS  
LAST TEN FISCAL YEARS**

Taxpayer	Industry	FY2024-25			FY2015-16		
		Taxable Assessed Value (AV)	Rank	Percentage of Total Taxable AV	Taxable Assessed Value (AV)	Rank	Percentage of Total Taxable AV
Portland General Electric	Utility	\$ 402,616,330	1	5.97%	\$ 583,012,775	1	12.36%
Northwest Natural Gas	Utility	322,484,700	2	4.78%	161,612,502	2	3.43%
US Gypsum	Building Products	82,290,840	3	1.22%	70,748,960	3	1.50%
Weyerhaeuser Timber Holdings Inc	Wood Products	86,603,827	4	1.28%			
Dyno Nobel, Inc	Explosives	64,647,457	5	0.96%	43,061,771	7	0.91%
Columbia River PUD	Utility	59,780,319	6	0.89%	27,099,500	9	0.57%
Airpark Development, LLC	Airport Services	41,299,752	7	0.61%			
Northwest Aggregates, Inc	Building Products	34,551,890	8	0.51%			
Clatskanie PUD	Utility	33,493,718	9	0.50%	38,491,000	8	0.82%
St Helens Place Apartments, LLC	Property Rentals	26,410,690	10	0.39%			
Cascades Tissue Group Oregon	Paper Products				51,798,430	5	1.10%
Cascade Kelly Holdings LLC	Biofuels				54,595,390	4	1.16%
Longview Timberlands LLC	Wood Products				45,958,252	6	0.97%
All Others		5,588,655,601		82.88%	3,613,596,081		76.63%
Totals		<u>\$ 6,742,835,124</u>		<u>100%</u>	<u>\$ 4,715,689,821</u>		<u>100%</u>

**COLUMBIA COUNTY, OREGON  
RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities					Subscription-based	Total Governmental Activity
	Bonds Payable	Loans and Notes Payable	General Obligation Bonds	Leases	Information Technology Arrangements		
2024-25	\$ 2,590,000	\$ 7,048,325	\$ -	\$ 1,756,451	\$ 266,762		11,661,538
2023-24	3,465,000	6,046,049	-	1,707,405	341,407		11,559,861
2022-23	4,250,000	81,794	-	1,630,360	-		5,962,154
2021-22	4,940,000	112,113	-	1,881,472	-		6,933,585
2020-21	5,555,000	142,023	-	683,224	-		6,380,247
2019-20	6,095,000	255,375	-	306,391	-		6,656,766
2018-19	6,407,625	365,264	-	77,067	-		6,849,956
2017-18	6,669,870	466,853	-	56,923	-		7,193,646
2016-17	6,905,311	1,683,132	1,090,000	99,864	-		9,778,307
2015-16	7,119,369	3,203,641	2,135,000	99,930	-		12,557,940

  

Fiscal Year	Business Type Activities	Total Primary Government	Percentage of Personal Income	Per Capita (Estimate)	(1)	(2)
					County Population	Per Capita Personal Income
2024-25	\$ -	\$ 11,661,538	0.35%	\$ 217	53,785	\$ 61,853
2023-24	-	11,559,861	0.37%	216	53,640	59,020
2022-23	358,379	6,320,533	0.21%	119	53,280	55,729
2021-22	649,749	7,583,334	0.27%	143	52,952	53,974
2020-21	927,319	7,307,566	0.28%	139	52,751	48,749
2019-20	1,191,749	7,848,515	0.32%	148	52,885	46,019
2018-19	1,443,659	8,293,615	0.36%	157	52,704	44,312
2017-18	1,723,074	8,916,720	0.43%	172	51,900	40,053
2016-17	2,215,513	11,993,820	0.58%	234	51,345	40,080
2015-16	2,753,581	15,311,521	0.77%	301	50,795	39,202

(1) Population Research Center, Portland State University  
(2) Bureau of Economic Analysis, US Dept of Commerce

**COLUMBIA COUNTY, OREGON  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS**

Fiscal Year	County Debt Limits			Debt at June 30			
	Real Market Value	Debt Limit for General Obligation (2% RMV)	Debt Limit for Limited Bonds (1% RMV)	Total Debt Limit (3% RMV)	General Obligation Bonds	Revenue Bonds and Other Debt	Total Debt Subject to Debt Limits
2024-25	\$ 5,689,862,554	\$ 113,797,251	\$ 56,898,626	\$ 170,695,877	\$ -	\$ 7,048,325	\$ 7,048,325
2023-24	5,595,395,043	111,907,901	55,953,950	167,861,851	-	6,046,049	6,046,049
2022-23	5,313,589,854	106,271,797	53,135,899	159,407,696	-	81,794	81,794
2021-22	5,062,132,174	101,242,643	50,621,322	151,863,965	-	112,113	112,113
2020-21	4,825,639,283	96,512,786	48,256,393	144,769,179	-	142,023	142,023
2019-20	4,641,683,566	92,833,671	46,416,836	139,250,507	-	255,375	255,375
2018-19	4,473,965,759	89,479,315	44,739,658	134,218,973	-	365,264	365,264
2017-18	4,295,809,019	85,916,180	42,958,090	128,874,270	-	466,853	466,853
2016-17	4,111,802,008	82,236,040	41,118,020	123,354,060	1,090,000	1,683,132	2,773,132
2015-16	3,973,171,766	79,463,435	39,731,718	119,195,153	2,135,000	3,203,641	5,338,641

Fiscal Year	Legal Debt Limit at June 30			Percentage of Debt Margin Utilized		
	General Obligation Bonds	Revenue Bonds and Other Debt	Total Unused Debt Limit	General Obligations	Revenue Bonds and Other Debt	Combined Percentages
2024-25	\$ 113,797,251	\$ 49,850,301	\$ 163,647,552	0.0%	14.1%	4.3%
2023-24	111,907,901	49,907,901	161,815,802	0.0%	12.1%	3.7%
2022-23	106,271,797	53,054,105	159,325,902	0.0%	0.2%	0.1%
2021-22	101,242,643	50,509,209	151,751,852	0.0%	0.2%	0.1%
2020-21	96,512,786	48,114,370	144,627,156	0.0%	0.3%	0.1%
2019-20	92,833,671	46,161,461	138,995,132	0.0%	0.6%	0.2%
2018-19	89,479,315	44,374,394	133,853,709	0.0%	0.8%	0.3%
2017-18	85,916,180	42,491,237	128,407,417	0.0%	1.1%	0.4%
2016-17	81,146,040	38,344,888	119,490,928	1.3%	4.4%	2.3%
2015-16	77,328,435	34,393,077	111,721,512	2.8%	9.3%	4.8%

ORS 287A.105(1) provides a debt limit on revenue bonds and other debt or liabilities of 1% of the real market value of all taxable property within the County's boundaries.

This legal limit became effective January 1, 2008 superseding ORS 238.3694

**COLUMBIA COUNTY, OREGON  
 DEMOGRAPHIC AND ECONOMIC STATISTICS  
 LAST TEN FISCAL YEARS**

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<b>Fiscal Year</b>	<b>(1) Population</b>	<b>(2) Personal Income (expressed in thousands)</b>	<b>(2) Per Capital Personal Income</b>	<b>(3) School Enrollment</b>	<b>(4) Unemployment Rate</b>
2024-25	53,785	\$ 3,326,764	\$ 61,853	7,073	5.50%
2023-24	53,640	3,165,833	59,020	6,984	4.80%
2022-23	53,280	2,969,241	55,729	7,088	4.20%
2021-22	52,952	2,858,031	53,974	7,040	3.90%
2020-21	52,751	2,571,558	48,749	6,822	6.40%
2019-20	52,885	2,433,715	46,019	7,454	11.60%
2018-19	52,704	2,335,420	44,312	7,472	4.80%
2017-18	51,900	2,078,751	40,053	7,598	4.90%
2016-17	51,345	2,057,908	40,080	7,699	4.50%
2015-16	50,795	1,991,266	39,202	7,697	6.10%

Source:

- (1) Population Research Center, Portland State University
- (2) Bureau of Economic Analysis, US Dept of Commerce
- (3) Oregon Dept of Education: Columbia School Districts
- (4) Oregon Labor Market Information System, Oregon Employment Department, Seasonally

Note: If updated data from prior year is available, that data is added to table so prior year numbers may vary from prior year financial statements.

**COLUMBIA COUNTY, OREGON  
FULL-TIME EQUIVALENT COUNTY GOVERNMENT  
LAST TEN FISCAL YEARS**

	<u>2024-25</u>	<u>2023-24</u>	<u>2022-23</u>	<u>2021-22</u>	<u>2020-21</u>
<b>FUNCTION</b>					
General Government	81.30	73.30	103.48	98.66	110.90
Public Safety					
Sheriff					
Officers	60.69	63.69	51.80	51.88	40.50
Civilians	-	-	-	-	-
Parole/ Probation	19.35	24.35	16.90	18.82	18.27
Animal Control 100-06-09	2.00	2.00	2.00	1.49	1.49
Emergency Management	1.00	2.00	2.69	2.69	3.96
Health and Welfare	9.25	9.50	-	-	-
Highways and Streets					
Engineering/Administration	20.45	30.34	8.14	7.94	6.80
Maintenance/ Shop	2.20	3.20	16.00	16.20	18.49
Land Development	14.70	9.10	-	-	-
Transfer Station/ Solid Waste	1.35	1.85	1.85	1.85	1.70
Culture and Recreation					
Parks	3.20	3.20	3.20	3.00	3.00
Fairgrounds	-	-	0.50	-	-
<b>Total</b>	<b>215.49</b>	<b>222.53</b>	<b>206.56</b>	<b>202.53</b>	<b>205.11</b>
Percent change	-3.2%	7.7%	2.0%	-1.3%	1.7%
	<u>2019-20</u>	<u>2018-19</u>	<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>
<b>FUNCTION</b>					
General Government	136.96	150.08	143.35	80.66	70.74
Public Safety					
Sheriff					
Officers	16.21	-	-	42.70	38.53
Civilians	-	-	-	9.20	7.60
Parole/ Probation	17.71	13.96	13.71	12.91	12.15
Animal Control 100-06-09	1.00	1.00	1.00	1.00	1.00
Emergency Management	3.03	2.49	2.49	2.00	1.94
Health and Welfare	-	-	-	-	-
Highways and streets					
Engineering/Administration	5.20	5.00	5.00	5.00	5.00
Maintenance/ Shop	16.80	16.50	16.50	16.50	16.50
Land Development	-	-	-	-	-
Transfer Station/ Solid Waste	1.75	1.55	1.70	1.35	1.19
Culture and recreation					
Parks	3.10	3.10	2.20	2.42	2.50
Fairgrounds	-	-	-	-	-
<b>Total</b>	<b>201.76</b>	<b>193.68</b>	<b>185.95</b>	<b>173.74</b>	<b>157.15</b>
Percent change	4.2%	4.2%	7.0%	10.6%	7.7%

**Reports Required by Federal and State Regulations**

## **Report of Independent Auditors Required by Oregon State Regulations**

The Board of Commissioners  
Columbia County, Oregon

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Columbia County, Oregon (the County) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 20, 2026.

### **Compliance**

As part of obtaining reasonable assurance about whether the County's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, including provisions of Oregon Revised Statutes (ORS) as specified in Oregon Administrative Rules (OAR) 162-010-0000 to 162-010-0330, of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

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

- Accounting records and internal control
- Public fund deposits
- Indebtedness
- Budget
- Insurance and fidelity bonds
- Programs funded from outside sources
- Highway funds
- Investments
- Public contracts and purchasing

In connection with our testing, nothing came to our attention that caused us to believe the County was not in substantial compliance with certain provisions of laws, regulations, contracts, and grant agreements, including the provisions of ORS as specified in OAR 162-010-0000 through 162-010-0330 of the Minimum Standards for Audits of Oregon Municipal Corporations, with the exception of the following:

- For the year ended June 30, 2025, the County reported several budgetary overexpenditures which are disclosed in Note 1 to the County's financial statements.

### **Internal Control Over Financial Reporting**

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

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

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. Accordingly, this communication is not suitable for any other purpose.

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



Ashley Osten, Principal, for  
Baker Tilly US, LLP  
Portland, Oregon  
March 20, 2026

## **Grant Compliance Review**

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## **Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

The Board of Commissioners  
Columbia County, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Columbia County, Oregon (the County) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 20, 2026.

### **Report on Internal Control Over Financial Reporting**

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

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

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

## **Report on Compliance and Other Matters**

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

## **Purpose of this Report**

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

*Baker Tilly US, LLP*

Portland, Oregon  
March 20, 2026

## **Report of Independent Auditors on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance**

The Board of Commissioners  
Columbia County, Oregon

### **Report on Compliance for Each Major Federal Program**

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

We have audited Columbia County, Oregon's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2025. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

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

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

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

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-001, 2025-002 and 2025-003, to be significant deficiencies.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on Columbia County, Oregon's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Columbia County, Oregon's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Baker Tilly US, LLP*

Portland, Oregon  
March 20, 2026

**Columbia County, Oregon**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor/Program Title	ALN	Pass-Through Identification	Total Expenditures	Passed-Through to Subrecipients
<b>U.S. Department of the Interior Direct Programs:</b>				
Payments in Lieu of Taxes	15.226	N/A	\$ 37,902	\$ -
<b>    Total U.S. Department of the Interior</b>			<b>37,902</b>	<b>-</b>
<b>U.S. Department of the Treasury Direct Programs:</b>				
Local Assistance and Tribal Consistency Fund	21.032	N/A	100,000	-
<b>    Total U.S. Department of the Treasury</b>			<b>100,000</b>	<b>-</b>
<b>U.S. Department of Justice Pass-Through Programs From:</b>				
Oregon Department of Justice:				
Crime Victim Assistance	16.575	VOCA/CFA-2023-ColumbiaCo.DAVAP	118,784	-
<b>    Total U.S. Department of Justice</b>			<b>118,784</b>	<b>-</b>
<b>U.S. Department of Transportation Direct Programs:</b>				
Buses and Bus Facilities Program	20.526	N/A	390,327	-
		Subtotal Federal Transit Cluster	390,327	-
<b>U.S. Department of Transportation Pass-Through Programs From:</b>				
Oregon Department of Transportation:				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	5310	38,226	-
		Subtotal Transit Services Programs Cluster	38,226	-
Formula Grants for Rural Areas and Tribal Transit Program	20.509	5311	427,909	-
<b>    Total U.S. Department of Transportation</b>			<b>856,462</b>	<b>-</b>
<b>U.S. Environmental Protection Agency Pass-Through Program From:</b>				
Oregon Health Authority:				
State Public Water System Supervision	66.432	PE50	13,401	-
Capitalization Grants for Drinking Water State Revolving Fund	66.468	PE50	13,401	-
<b>    Total U.S. Environmental Protection Agency</b>			<b>26,802</b>	<b>-</b>

(continued on the next page)

See Notes to the Schedule of Expenditures of Federal Awards.

**Columbia County, Oregon**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor/Program Title	ALN	Pass-Through Identification	Total Expenditures	Passed-Through to Subrecipients
<b>U.S. Department of Health &amp; Human Services Pass-Through Program From:</b>				
Oregon Health Authority:				
Public Health Emergency Preparedness	93.069	PE02	\$ 50,192	\$ -
Public Health Emergency Preparedness	93.069	PE12	75,413	-
		Subtotal 93.069	125,605	-
Medical Assistance Program	93.778	PE42-06	7,719	-
		Subtotal Medicaid cluster	7,719	-
Family Planning Services	93.217	PE46	13,691	-
Immunization Cooperative Agreements	93.268	PE43	20,657	-
COVID-19 - Public Health Emergency Response: Cooperative				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	PE36	53,834	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	PE10-02	17,743	-
Maternal and Child Health Services Block Grant to the States	93.994	PE42-11	24,373	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	PE01-12	1,518	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	PE01-09	27,270	-
		Subtotal 93.323	28,788	-
Public Health Emergency Response Awards	93.354	PE51-03	145,644	-
Subtotal Pass-Through Programs from Oregon Health Authority			438,054	-
Oregon Department of Justice:				
Child Support Enforcement	93.563	Unknown	139,249	-
<b>Total U.S. Department of Health &amp; Human Services</b>			<b>577,303</b>	<b>-</b>
<b>U.S. Department of Homeland Security Pass-Through Programs From:</b>				
Oregon State Marine Board:				
Boating Safety Financial Assistance	97.012	Unknown	227,448	-
		Subtotal 97.012	227,448	-
Oregon Emergency Management:				
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	4258-DR-OR	1,017,484	-
Emergency Management Performance Grants	97.042	24-504	77,358	-
Emergency Management - UASI Grant	97.067	UASI	115,134	-
<b>Total U.S. Department of Homeland Security</b>			<b>1,437,424</b>	<b>-</b>
		<b>Total Federal Awards Expended</b>	<b>\$ 3,154,677</b>	
		<b>Total Federal Awards Passed Through to Others</b>	<b>\$ -</b>	

See Notes to the Schedule of Expenditures of Federal Awards.

**Columbia County, Oregon**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2025**

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**Note 1 – General**

The accompanying schedule of expenditures of federal awards (the Schedule) presents the activity of all federal financial assistance programs of Columbia County, Oregon and its component units for the year ended June 30, 2025. Financial assistance received directly from Federal agencies as well as passed through others is included on the Schedule.

**Note 2 – Basis of Presentation**

The Schedule includes the federal award activity of the County under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**Note 3 – Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County has elected to use the de minimis cost rate allowed under the Uniform Guidance.



**County of Columbia, Oregon**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2025**

**Section III—Federal Award Findings and Questioned Costs**

**Finding 2025-001 – Allowable Costs – Significant Deficiency in Internal Controls over Compliance**

Federal Assistance Listing Numbers	<i>Federal Agency/Pass-through Entity - Program Name</i>	<i>Award Number</i>	<i>Award year</i>	<i>Questioned Costs</i>
20.509	Formula Grants for Rural Areas and Tribal Transit Program	5311	2025	None Reported

*Criteria or specific requirement:* Uniform Guidance (2 CFR §200.430 – Compensation for Personal Services) requires that charges to federal awards for salaries and wages be supported by a system of internal controls that provides reasonable assurance that the charges are accurate, allowable, and properly allocated. Personnel expenses must be supported by records that accurately reflect the work performed and must reasonably reflect the total activity for which the employee is compensated. These records must also be incorporated into the official records of the organization.

*Condition:* During our testing of payroll expenditures charged to federal awards, we noted that the County does not maintain time sheets or equivalent documentation to support the allocation of personnel costs to federal programs. In addition, management does not perform a periodic review or “lookback” to compare budgeted payroll allocations to actual work performed to ensure that payroll costs charged to federal awards are reasonable and accurate.

*Context:* No timesheets were available for any of the employees that charged time to the program as all employees are salaried and salaried employees are not required to complete a timesheet under the County’s current policy.

*Effect:* Without supporting documentation and periodic reconciliation, there is an increased risk that payroll costs charged to federal awards may not accurately reflect work performed. This may result in unallowable or improperly allocated costs being charged to federal programs and could lead to questioned costs or noncompliance with federal requirements.

*Cause:* The County does not have established procedures requiring employees to document time worked by funding source, nor has management implemented a formal review process to periodically reconcile budgeted payroll allocations to actual activity.

*Repeat finding:* No.

*Recommendation:* We recommend that management implement procedures to ensure compliance with Uniform Guidance requirements for personnel costs. These procedures should include:

- Maintaining time sheets or equivalent documentation that supports the allocation of personnel costs across funding sources, and
- Performing periodic reviews (lookbacks) comparing budgeted payroll allocations to actual work performed to ensure charges to federal awards are reasonable and properly supported.

*Views of responsible officials:* Management agrees with the auditor recommendation.

**County of Columbia, Oregon**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2025**

**Finding 2025-002 – Cash Management – Significant Deficiency in Internal Controls over Compliance**

Federal Assistance Listing Numbers	<i>Federal Agency/Pass-through Entity - Program Name</i>	<i>Award Number</i>	<i>Award year</i>	<i>Questioned Costs</i>
20.509	Formula Grants for Rural Areas and Tribal Transit Program	5311	2025	None Reported

*Criteria or specific requirement:* Uniform Guidance requires that entities maintain effective internal controls to ensure that reimbursement requests are accurate, supported by allowable expenditures, and consistent with amounts recorded in the accounting records.

*Condition:* During our testing of reimbursement requests submitted to the federal awarding agency, we noted that the County did not have a documented review process over requests for reimbursement prior to submission. Additionally, amounts requested for reimbursement did not agree to the underlying expenses incurred and recorded in the accounting records.

*Context:* Of the two requests for reimbursement tested, there was no review performed over the requests for reimbursement. For one of the items tested, we were unable to reconcile the amounts reported on the report to the schedule of expenditures of federal awards or the general ledger.

*Effect:* Without adequate review and reconciliation procedures, there is an increased risk that reimbursement requests may include unsupported, inaccurate, or unallowable expenditures.

*Cause:* During the year, there was a change in the Director of Transportation who is responsible for preparing the County's request for reimbursements. The new Director of Transportation did not understand how to use the billing workbook or know how to make changes when new accounts were added or staffing changes occurred.

*Repeat finding:* No.

*Recommendation:* We recommend that management implement procedures to ensure reimbursement requests are reviewed and reconciled to supporting expenditure documentation prior to submission. These procedures should include verifying that amounts requested agree to allowable program expenditures recorded in the accounting records and documenting supervisory review and approval.

*Views of responsible officials:* Management agrees with the auditor recommendation.

**County of Columbia, Oregon**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2025**

**Finding 2025-003 – Allowable Costs – Significant Deficiency in Internal Controls over Compliance**

Federal Assistance Listing Numbers	<i>Federal Agency/Pass-through Entity - Program Name</i>	<i>Award Number</i>	<i>Award year</i>	<i>Questioned Costs</i>
20.509	Formula Grants for Rural Areas and Tribal Transit Program	5311	2025	None Reported

*Criteria or specific requirement:* 2 CFR §200.303 requires non-Federal entities to establish and maintain effective internal control over Federal awards that provides reasonable assurance that the entity is managing the award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Additionally, sound internal control practices (e.g., segregation of duties and independent review) should be in place over the preparation and posting of journal entries.

*Condition:* During our testing of internal controls over the allocation of indirect costs, we noted that the County does not have adequate controls over the preparation and posting of journal entries to allocate indirect costs to the federal award. Specifically, we observed that journal entries are prepared and posted by the same individual without documented evidence of independent review or approval prior to posting.

*Context:* Of the four indirect cost allocation journal entries tested, all were prepared, posted, and approved by the same individual.

*Effect:* The lack of adequate internal controls over the allocation of indirect costs to the federal award increases the risk of errors or irregularities, including potential under or overcharged indirect costs to the federal award, that may not be prevented or detected in a timely manner.

*Cause:* The condition appears to be the result of insufficient segregation of duties and a lack of formalized policies and procedures governing the review and approval of indirect costs charged to the federal award.

*Repeat finding:* No.

*Recommendation:* We recommend that management implement and document formal controls over the allocation of indirect costs, including:

- Requiring independent review and approval of all indirect cost allocations prior to posting,
- Establishing appropriate segregation of duties between preparation and posting functions when the indirect costs are allocated using a journal entry, and
- Maintaining documentation evidencing review and approval.

*Views of responsible officials:* Management agrees with the auditor recommendation.

**Columbia County, Oregon  
Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2025**

**Finding 2024-001 – Material Weakness in Internal Controls over Financial Reporting – Lack of Financial Close and Reporting**

*Current year status* – Resolved.



## Plan of Action for Audit Findings for Fiscal Year Ending 6/30/25

### Finding 2025-001 – Allowable Costs – Significant Deficiency in Internal Controls over Compliance

**Condition:** The County does not maintain time sheets or equivalent documentation to support the allocation of personnel costs to federal programs. Management does not perform a periodic review to compare budgeted payroll allocations to actual work performed to ensure that payroll costs charged to federal awards are reasonable and accurate.

**Auditor Recommendation:** We recommend that management implement procedures to ensure compliance with Uniform Guidance requirements for personnel costs. These procedures should include:

- Maintaining time sheets or equivalent documentation that supports the allocation of personnel costs across funding sources, and
- Performing periodic reviews (lookbacks) comparing budgeted payroll allocations to actual work performed to ensure changes to federal awards are reasonable and properly supported.

**Corrective Action:** Finance has implemented quarterly reviews and reconciliations for federal and state grant monies to ensure compliance with all program regulations and accuracy in reporting and reimbursement requests.

**County Employee Responsible for Corrective Action:** Amy Hansford, Finance Director

**Anticipated Completion Date:** Fiscal Year Ending 6/30/26

### Finding 2025-002 – Cash Management – Significant Deficiency in Internal Controls over Compliance

**Condition:** During the Auditor's testing of reimbursement requests submitted to the federal awarding agency, they noted that the County did not have a documented review process over requests for reimbursement prior to submission. Additionally, amounts requested in reimbursement did not agree to the underlying expenses incurred and recorded in the accounting records.

**Auditor Recommendation:** We recommend that management implement procedures to ensure reimbursement requests are reviewed and reconciled to supporting expenditure documentation prior to submission. These procedures should include verifying that amounts requested agree to allowable program expenditures recorded in accounting records and documenting supervisory review and approval.

**Corrective Action:** Finance has implemented quarterly reviews and reconciliations for federal and state grant monies to ensure compliance with all program regulations and accuracy in reporting and reimbursement requests.

**County Employee Responsible for Corrective Action:** Amy Hansford, Finance Director

**Anticipated Completion Date:** Fiscal Year Ending 6/30/26

**Finding 2025-003 – Allowable Costs – Significant Deficiency in Internal Controls over Compliance**

**Condition:** During Auditor testing of internal controls over the allocation of indirect costs, they noted that the County does not have adequate controls over the preparation and posting of journal entries to allocate indirect costs to federal awards. Specifically, they observed that journal entries are prepared and posted by the same individual without documented evidence of independent review or approval prior to posting.

**Auditor Recommendation:** We recommend that management implement and document formal controls over the allocation of indirect costs, including:

- Requiring independent review and approval of all indirect cost allocations prior to posting,
- Establishing appropriate segregation of duties between preparation and posting functions when the indirect costs are allocated using a journal entry, and
- Maintaining documentation evidencing review and approval.

**Corrective Action:** The Finance Department is currently reviewing our internal controls and have already implemented the recommended controls, among others, during fiscal year 25-26.

**County Employee Responsible for Corrective Action:** Amy Hansford, Finance Director

**Anticipated Completion Date:** Fiscal Year Ending 6/30/26