

Columbia County, Oregon

Annual Financial Report

For the fiscal year ended June 30, 2024

prepared by

**Finance Department
Columbia County, Oregon**

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Introductory Section

Columbia County, Oregon
Board of Commissioners and Elected Officials

Board of Commissioners

<u>Name and Address</u>	<u>Term Expires</u>
Margaret Magruder	December 2024
Kellie Jo Smith	December 2026
Casey Garrett	December 2024

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 (appointed)	December 2024
Brian Pixley	County Sheriff	December 2026
Mary Ann Guess	County Treasurer	December 2024
Diana Taylor	Justice of the Peace	December 2024

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, 2024, 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, 2024, 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 (Government Auditing Standards)*, issued by the Comptroller General of the United States. 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 for RHIA, schedule of changes in total OPEB liability and related ratios, and schedule of revenues, expenditures, 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 schedule of the proportionate share of the net pension liability and schedule of contributions for PERS, schedule of the proportionate share of the proportionate share – RHIA and schedule of contributions for RHIA, schedule of changes in total OPEB liability and related ratios in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide 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 auditing standards generally accepted in the United States of America. 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 21, 2025, 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 21, 2025, on our consideration of the County'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. 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 cursive script that reads "Ashley Oster".

Ashley Oster, Partner, for
Moss Adams LLP
Portland, Oregon
March 21, 2025

Management's Discussion and Analysis

Columbia County, Oregon

Management's Discussion and Analysis

For the Year Ended June 30, 2024

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, 2024 (FY2024). 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 \$66,184,865 (net position). Of this amount, unrestricted net position is negative \$19,543,317. 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 \$4,536,755 from last year, an increase of 7.4 percent.
- The County's current assets saw a decrease of \$988,150 to end the year at \$42,354,835, a change of 2.3 percent.
- The value of capital and right to use assets net of depreciation and amortization increased by \$12,081,302 or 25.7 percent.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$31,209,847, a decrease of 5.4 percent from last year, or \$1,796,297. The Jail Operations Fund, Road Fund, Direct Pass-Through Grant Fund, Community Corrections, and Inmate Benefit Expense Fund account for \$17,070,667 of the total fund balance. Of the County's 24 governmental funds, 15 equaled or grew in fund balance relative to last year. The greatest fund balance increase was in the County Parks & Rec Fund at \$1,694,654 while the largest fund balance decline was in the Direct Pass-Through Grant Fund at (\$4,286,734).
- At the end of FY2024, fund balance for the General Fund is \$2,179,817 a decrease of 37.7 percent relative to last year. Unassigned fund balance is 67.8 percent of total General Fund balance at \$1,477,450.
- Total government-wide outstanding debt increased by \$5,239,328 during the year, attributable to 2023 Oregon Business Development Department OBDD Special Public Works Fund Development (SPWFD) loan of which \$6,049,800 was drawn by the County during FY2024 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, 2024

- 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 & 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 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, 2024

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 plan, 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 \$1,796,297 during FY2024 and the net position of the governmental activities increased by \$3,353,644. 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, Columbia 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 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.

Columbia County, Oregon
Management's Discussion and Analysis
For the Year Ended June 30, 2024

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 \$66,184,865 at the close of the current fiscal year and \$61,648,110 at the close of the prior fiscal year. The overall net position increased in FY2024; the net investment in capital assets increased \$6,056,976; restricted net position increased \$520,669 and the deficit unrestricted net position increased \$2,040,890. Details noted in the next table.

Columbia County, Oregon
Management's Discussion and Analysis
For the Year Ended June 30, 2024

	Statement of Net Position			
	Total Government-Wide			
	2024	2023	Change	% Change
Current and other assets	\$ 42,354,835	\$ 43,342,985	\$ (988,150)	-2.3%
Capital and right to use assets	59,121,905	47,040,603	12,081,302	25.7%
Total assets	101,476,740	90,383,588	11,093,152	12.3%
Related to pensions	9,792,682	8,907,816	884,866	9.9%
Related to OPEB	141,933	170,899	(28,966)	-16.9%
Deferred outflows of resources	9,934,615	9,078,715	855,900	9.4%
Current liabilities	5,546,160	5,162,556	383,604	7.4%
Non-current liabilities	37,242,642	26,430,508	10,812,134	40.9%
Total liabilities	42,788,802	31,593,064	11,195,738	35.4%
Related to pensions	2,265,122	6,014,548	(3,749,426)	-62.3%
Related to OPEB	172,566	206,581	(34,015)	-16.5%
Deferred inflows of resources	2,437,688	6,221,129	(3,783,441)	-60.8%
Net investment in capital assets	51,027,044	44,970,068	6,056,976	13.5%
Restricted	34,701,138	34,180,469	520,669	1.5%
Unrestricted	(19,543,317)	(17,502,427)	(2,040,890)	11.7%
Total Net Position	\$ 66,184,865	\$ 61,648,110	\$ 4,536,755	7.4%

The total governmental unrestricted deficit increased by 11.7% compared to last year by \$2,040,890. The increase in unrestricted net position deficit is primarily driven by the continued investment in capital assets as well as changes in the net pension liability.

The largest portion of the County's net position at \$51,027,044, representing over roughly 77.1% 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 \$6,056,976. 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, 2024

Governmental Activities – The deficit in governmental unrestricted net position of \$19,543,317 is primarily driven by the continued investment in capital assets as well as changes in the net pension liability as previously discussed. Total net position in governmental activities increased by \$3,353,644, or 6.4 percent, in FY2024.

	Statement of Net Position			
	Governmental Activities			
	2024	2023	Change	% Change
Current and other assets	\$ 36,142,628	\$ 38,290,046	\$ (2,147,418)	-5.6%
Capital and right to use assets	54,777,992	42,403,483	12,374,509	29.2%
Total assets	90,920,620	80,693,529	10,227,091	12.7%
Related to pensions	9,712,324	8,843,398	868,926	9.8%
Related to OPEB	140,768	170,899	(30,131)	-17.6%
Deferred outflows of resources	9,853,092	9,014,297	838,795	9.3%
Current liabilities	5,446,888	4,752,220	694,668	14.6%
Non-current liabilities	37,021,243	26,243,720	10,777,523	41.1%
Total liabilities	42,468,131	30,995,940	11,472,191	37.0%
Related to pensions	2,246,535	5,971,053	(3,724,518)	-62.4%
Related to OPEB	171,150	206,581	(35,431)	-17.2%
Deferred inflows of resources	2,417,685	6,177,634	(3,759,949)	-60.9%
Net investment in capital assets	46,683,131	40,691,329	5,991,802	14.7%
Restricted	28,748,082	29,345,350	(597,268)	-2.0%
Unrestricted	(19,543,317)	(17,502,427)	(2,040,890)	11.7%
Total Net Position	\$ 55,887,896	\$ 52,534,252	\$ 3,353,644	6.4%

Columbia County, Oregon
Management's Discussion and Analysis
For the Year Ended June 30, 2024

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.

	Statement of Net Position			
	Business-Type Activities			
	2024	2023	Change	% Change
Current and other assets	\$ 6,212,207	\$ 5,052,939	\$ 1,159,268	22.9%
Capital and right to use assets	4,343,913	4,637,120	(293,207)	-6.3%
Total assets	10,556,120	9,690,059	866,061	8.9%
Related to pensions	80,358	64,418	15,940	24.7%
Related to OPEB	1,165	-	1,165	0.0%
Deferred outflows of resources	81,523	64,418	17,105	26.6%
Current liabilities	99,272	410,336	(311,064)	-75.8%
Non-current liabilities	221,399	186,788	34,611	18.5%
Total liabilities	320,671	597,124	(276,453)	-46.3%
Related to pensions	18,587	43,495	(24,908)	-57.3%
Related to OPEB	1,416	-	1,416	0.0%
Deferred inflows of resources	20,003	43,495	(23,492)	-54.0%
Net investment in capital assets	4,343,913	4,278,739	65,174	1.5%
Restricted	5,953,056	4,835,119	1,117,937	23.1%
Total Net Position	\$ 10,296,969	\$ 9,113,858	\$ 1,183,111	13.0%

Columbia County, Oregon
Management's Discussion and Analysis
For the Year Ended June 30, 2024

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

	Statement of Activities			
	Government-Wide			
	2024	2023	Change	% Change
Revenues				
Program revenues				
Charges for services	\$ 17,271,164	\$ 14,357,000	\$ 2,914,164	20.3%
Operating grants and contributions	18,001,372	23,123,961	(5,122,589)	-22.2%
General revenues				
Property taxes	15,740,131	13,479,232	2,260,899	16.8%
Interest earnings	1,962,424	1,179,395	783,029	66.4%
Total revenues	52,975,091	52,139,588	835,503	1.6%
Expenses				
General government	10,124,793	15,637,871	(5,513,078)	-35.3%
Roads and bridges	7,527,392	5,329,875	2,197,517	41.2%
Public safety	22,703,653	15,487,343	7,216,310	46.6%
Health and welfare	1,749,401	1,820,615	(71,214)	-3.9%
Culture and recreation	2,231,589	1,472,709	758,880	51.5%
Economic development	351,108	8,998,516	(8,647,408)	-96.1%
Transfer station	3,390,448	3,392,090	(1,642)	0.0%
Interest on long-term debt	359,952	-	359,952	0.0%
Total expenses	48,438,336	52,139,019	(3,700,683)	-7.1%
Change in net position	4,536,755	569	4,536,186	797220.7%
Net position, beginning of year	61,648,110	61,647,541	569	0.0%
Net position, end of year	\$ 66,184,865	\$ 61,648,110	\$ 4,536,755	7.4%

Total revenues increased by 1.6 percent or \$835,503, and expenses decreased by \$3,700,683 or 7.1 percent, from last year. The change in net position increased \$4,536,755, or 7.4 percent, from FY2023, which is largely due to an increase in property taxes and a decrease in expenses. The increase in property tax revenues is primarily related to collections on the County's Sheriff's Patrol Levy which took effect in FY2024.

Columbia County, Oregon
Management's Discussion and Analysis
For the Year Ended June 30, 2024

Governmental activities – The following shows the statement of activities isolated to the County's governmental activities. Overall, there was an increase in net position for FY2024 of \$3,353,644, or 6.4 percent which is largely due to increasing revenues and decreasing expenses as noted above.

	Statement of Activities			
	Governmental Activities			
	2024	2023	Change	% Change
Revenues				
Program revenues				
Charges for services	\$ 12,953,065	\$ 10,036,122	\$ 2,916,943	29.1%
Operating grants and contributions	18,001,372	23,123,961	(5,122,589)	-22.2%
General revenues				
Property taxes	15,740,131	13,479,232	2,260,899	16.8%
Interest earnings	1,697,548	1,053,961	643,587	61.1%
Total revenues	48,392,116	47,693,276	698,840	1.5%
Expenses				
General government	10,124,793	15,637,871	(5,513,078)	-35.3%
Roads and bridges	7,527,392	5,329,875	2,197,517	41.2%
Public safety	22,703,653	15,487,343	7,216,310	46.6%
Health and welfare	1,749,401	1,820,615	(71,214)	-3.9%
Culture and recreation	2,231,589	1,472,709	758,880	51.5%
Economic development	351,108	8,998,516	(8,647,408)	-96.1%
Interest on long-term debt	359,952	-	359,952	0.0%
Total expenses	45,047,888	48,746,929	(3,699,041)	-7.6%
Transfers	9,416	-	9,416	0.0%
Change in net position	3,353,644	(1,053,653)	4,407,297	-418.3%
Net position, beginning of year	52,534,252	53,587,905	(1,053,653)	-2.0%
Net position, end of year	\$ 55,887,896	\$ 52,534,252	\$ 3,353,644	6.4%

Discussion of the changes are included above.

Columbia County, Oregon
Management's Discussion and Analysis
For the Year Ended June 30, 2024

Business-type activities – The change in net position for the Transfer Station, the County's only business-type activity, increased \$1,183,111, or 13.0 percent, from the prior year. This was due to an increase in total revenues of \$136,663, or 3.1 percent, from the prior year.

	Statement of Activities			
	Business-Type Activities			
	2024	2023	Change	% Change
Revenues				
Program revenues				
Charges for Services	\$ 4,318,099	\$ 4,320,878	\$ (2,779)	-0.1%
General revenues				
Interest earnings	264,876	125,434	139,442	111.2%
Total revenues	4,582,975	4,446,312	136,663	3.1%
Expenses				
Transfer station	3,390,448	3,392,090	(1,642)	0.0%
Total expenses	3,390,448	3,392,090	(1,642)	0.0%
Transfers	(9,416)	-	(9,416)	0.0%
Change in net position	1,183,111	1,054,222	128,889	12.2%
Net position, beginning of year	9,113,858	8,059,636	1,054,222	13.1%
Net position, end of year	\$ 10,296,969	\$ 9,113,858	\$ 1,183,111	13.0%

Fund Financial Analysis

Fund balance changes and make-up – The County's major funds in FY2024 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 or recovery from federally declared disasters.

The General Fund total fund balance decreased by \$1,320,789, driven primarily by transfers out of \$3,330,737.

The Jail Operations Fund total fund balance decreased by \$493,776 primarily driven by expenses outpacing revenues offset by transfers in from other funds.

The Road Fund total fund balance increased by \$48,863, which was largely driven by an increase in grants and donations, and interest on investments over the prior year.

The Direct Pass-through Grant Fund total balance decreased by \$4,286,734 due primarily to increased capital expenditures related to the John Gumm Building project.

Columbia County, Oregon

Management's Discussion and Analysis

For the Year Ended June 30, 2024

The Community Corrections Fund total fund balance decreased \$267,652 due primarily to a decline in grants and donations over the prior year.

The Inmate Benefit Expense Fund total fund balance decreased \$98,878 due primarily to a decline in local fees collected over the prior 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 \$1,477,450. The unassigned balance continues to exceed the two-month operating expense policy for unassigned ending fund balance. Meeting the County's ending fund balance mark was achieved through the continued efforts to contain costs due to upward pressure on payroll expense largely due to retirement and health insurance outlays that exceed the inflation rate.

Capital Asset and Debt Administration

Capital assets – The County's FY2024 investment in capital assets totaled \$59,121,905, an increase of 25.7 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 leased and subscription-based information technology arrangement assets. The increase is due to additional purchase and improvements of County buildings in the current fiscal year.

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Land and land improvements	\$ 5,996,632	\$ 5,996,632	\$637,483	\$ 637,483	\$ 6,634,115	\$ 6,634,115
Construction in progress	12,743,326	501,543	-	-	12,743,326	501,543
Buildings	16,686,944	17,166,545	2,961,506	3,101,125	19,648,450	20,267,670
Infrastructure	13,466,325	13,660,121	-	-	13,466,325	13,660,121
Furniture and equipment	3,797,385	3,339,898	744,924	898,512	4,542,309	4,238,410
Right-to-use leased asset	1,771,652	1,738,744	-	-	1,771,652	1,738,744
Right-to-us subscription-based information technology arrangements assets	315,728	-	-	-	315,728	-
	<u>\$ 54,777,992</u>	<u>\$ 42,403,483</u>	<u>\$ 4,343,913</u>	<u>\$ 4,637,120</u>	<u>\$ 59,121,905</u>	<u>\$ 47,040,603</u>

Additions and improvements to County buildings which took place in FY2024 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 \$11,559,861, while in the prior year the balance was \$6,320,533, an increase of 82.9 percent, driven primarily by the 2023 Oregon Business Development Department OBDD Special Public Works Fund Development (SPWFD) loan of which \$6,049,800 was drawn by the County during FY2024 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. Additionally, the County paid off its OECD Solid Waste Transfer Station Loan which was due in FY2025.

Columbia County, Oregon

Management's Discussion and Analysis

For the Year Ended June 30, 2024

	Governmental Activities		Business-Type Activities		Totals		Change
	2024	2023	2024	2023	2024	2023	+/-
Limited tax bond-PERS UAL Bond	\$ 3,465,000	\$ 4,250,000	\$ -	\$ -	\$ 3,465,000	\$ 4,250,000	\$ (785,000)
Road improvement loan-Rainier	29,949	59,635	-	-	29,949	59,635	(29,686)
Long-term notes-OECDD	-	-	-	358,379	-	358,379	(358,379)
Note-City of St. Helens, Transitional Housing	16,100	22,159	-	-	16,100	22,159	(6,059)
SPWFD Loan, John Gumm Building	6,000,000	-	-	-	6,000,000	-	6,000,000
Leases payables	1,707,405	1,630,360	-	-	1,707,405	1,630,360	77,045
Subscription-based information technology arrangements payables	341,407	-	-	-	341,407	-	341,407
	<u>\$ 11,559,861</u>	<u>\$ 5,962,154</u>	<u>\$ -</u>	<u>\$ 358,379</u>	<u>\$ 11,559,861</u>	<u>\$ 6,320,533</u>	<u>\$ 5,239,328</u>

Further information on the County's long-term debt is found in the Notes to the Financial Statements.

Key Economic Factors and Budget Information for the Future

Budget information – The County remains cautiously optimistic about the ability to stabilize general fund services and personnel levels for FY2024 and beyond. Now that it is clearer that the federal timber revenues will not be coming back in a significant way, the County will undergo a strategic planning process that looks at recurring revenue trends, service mandates and funding priorities to assure a more stable budget process moving forward for the County.

The County continues to navigate the challenges of the post-pandemic era, working on the ongoing expansion and renovation of space in all of the County's facilities to accommodate both staff and public needs. The County continues to administer additional Public Health grants and American Rescue Plan projects planning for future resiliency and to serve the best interests of the County's citizens.

Looking beyond the budget year, staff costs will continue to grow with the Oregon Public Employees Retirement System (OPERS) as a significant personnel cost driver. OPERS has an unfunded liability that translates into a retirement rate environment for the FY24/FY25 rate cycles that will be challenging to manage.

The County's elected leaders and professional staff will continue to balance the revenue available to service obligations of the community and make the choices necessary to balance its budget and maintain a prudent level of reserves available for future needs.

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.

Financial Statements

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.

COLUMBIA COUNTY, OREGON
STATEMENT OF NET POSITION
June 30, 2024

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Current assets:			
Cash and investments	\$ 32,505,429	\$ 5,800,045	\$ 38,305,474
Taxes receivable	559,792	-	559,792
Accounts receivable, net	2,150,612	409,203	2,559,815
Receivables	-	440	440
Inventories	308,773	-	308,773
Prepays	313,552	-	313,552
Total current assets	35,838,158	6,209,688	42,047,846
Noncurrent assets:			
OPEB asset	304,470	2,519	306,989
Capital assets, net			
Non-depreciable	18,739,958	637,483	19,377,441
Depreciable, net of accumulated depreciation	33,950,654	3,706,430	37,657,084
Lease assets, net of accumulated amortization	1,771,652	-	1,771,652
Subscription-based information technology agreement, net of accumulated amortization	315,728	-	315,728
Total noncurrent assets	55,082,462	4,346,432	59,428,894
Total assets	90,920,620	10,556,120	101,476,740
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred outflows related to pensions	9,712,324	80,358	9,792,682
Deferred outflows related to OPEB	140,768	1,165	141,933
Total deferred outflows of resources	9,853,092	81,523	9,934,615
Total assets and deferred outflows of resources	\$ 100,773,712	\$ 10,637,643	\$ 111,411,355
LIABILITIES:			
Current liabilities:			
Accounts payable	\$ 2,059,435	\$ 92,202	\$ 2,151,637
Other liabilities	522,007	-	522,007
Deposits	367,761	-	367,761
Unearned revenue	169,151	-	169,151
Interest payable	17,534	-	17,534
Current portion of accrued compensated absences	906,896	7,070	913,966
Current portion of long-term debt	911,193	-	911,193
Current portion of leases payable	410,935	-	410,935
Current portion of SBITA payable	81,976	-	81,976
Total current liabilities	5,446,888	99,272	5,546,160
Noncurrent liabilities:			
Net pension liability	24,146,795	199,785	24,346,580
OPEB liability	877,418	7,260	884,678
Noncurrent portion of accrued compensated absences	1,841,273	14,354	1,855,627
Noncurrent portion of leases payable	1,296,470	-	1,296,470
Noncurrent portion of SBITA payable	259,431	-	259,431
Noncurrent portion of long-term debt	8,599,856	-	8,599,856
Total noncurrent liabilities	37,021,243	221,399	37,242,642
Total liabilities	42,468,131	320,671	42,788,802
DEFERRED INFLOWS OF RESOURCES:			
Deferred inflows related to pensions	2,246,535	18,587	2,265,122
Deferred inflows related to OPEB	171,150	1,416	172,566
Total deferred inflows of resources	2,417,685	20,003	2,437,688
NET POSITION:			
Net investment in capital assets	46,683,131	4,343,913	51,027,044
Restricted for:			
OPEB asset benefits	304,470	2,519	306,989
Jail operations	1,044,254	-	1,044,254
Roads	5,249,171	-	5,249,171
Community Corrections	3,733,294	-	3,733,294
Grants	6,529,127	-	6,529,127
Non-major funds	11,887,766	-	11,887,766
Special purposes: grant, contract, fund policy, ORS	-	5,950,537	5,950,537
Unrestricted	(19,543,317)	-	(19,543,317)
Total net position	55,887,896	10,296,969	66,184,865
Total liabilities, deferred inflows of resources, and net position	\$ 100,773,712	\$ 10,637,643	\$ 111,411,355

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, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business Type Activities	Total
Governmental activities:						
General government	\$ 10,124,793	\$ 3,756,628	\$ 5,307,338	\$ (1,060,827)	\$ -	\$ (1,060,827)
Roads and bridges	7,527,392	773,326	6,703,731	(50,335)	-	(50,335)
Public safety	22,703,653	5,117,468	3,907,952	(13,678,233)	-	(13,678,233)
Health and welfare	1,749,401	171,355	732,162	(845,884)	-	(845,884)
Culture and recreation	2,231,589	3,134,288	683,763	1,586,462	-	1,586,462
Economic development	351,108	-	666,426	315,318	-	315,318
Interest on long-term debt	359,952	-	-	(359,952)	-	(359,952)
Total governmental activities	45,047,888	12,953,065	18,001,372	(14,093,451)	-	(14,093,451)
Business type activities:						
Transfer Station	3,390,448	4,318,099	-	-	927,651	927,651
Total business type activities	3,390,448	4,318,099	-	-	927,651	927,651
Total government	<u>\$ 48,438,336</u>	<u>\$ 17,271,164</u>	<u>\$ 18,001,372</u>	<u>(14,093,451)</u>	<u>927,651</u>	<u>(13,165,800)</u>
General revenues:						
Property taxes				15,740,131	-	15,740,131
Interest and investment earnings				1,697,548	264,876	1,962,424
Transfers in (out)				9,416	(9,416)	-
Total general revenues and transfers				17,447,095	255,460	17,702,555
Change in net position				3,353,644	1,183,111	4,536,755
Net position, beginning				52,534,252	9,113,858	61,648,110
Net position, ending				<u>\$ 55,887,896</u>	<u>\$ 10,296,969</u>	<u>\$ 66,184,865</u>

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, 2024

	<u>General Fund</u>	<u>Jail Operations Fund</u>	<u>Road Fund</u>
ASSETS:			
Cash and investments	\$ 2,002,672	\$ 780,964	\$ 4,806,795
Taxes receivable	359,635	147,136	-
Accounts receivable, net	509,537	295,859	545,644
Inventories	-	-	265,101
Prepays	236,959	-	-
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 3,108,803</u>	<u>\$ 1,223,959</u>	<u>\$ 5,617,540</u>
LIABILITIES:			
Accounts payable	\$ 381,232	\$ 179,705	\$ 103,268
Other liabilities	506,452	-	-
Deposits	41,302	-	-
Unearned revenue	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>928,986</u>	<u>179,705</u>	<u>103,268</u>
DEFERRED INFLOWS OF RESOURCES:			
Unavailable revenue - property taxes	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES:			
Nonspendable	236,959	-	265,101
Restricted	465,408	1,044,254	5,249,171
Assigned	-	-	-
Unassigned	1,477,450	-	-
	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>2,179,817</u>	<u>1,044,254</u>	<u>5,514,272</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,108,803</u>	<u>\$ 1,223,959</u>	<u>\$ 5,617,540</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
\$ 6,921,025	\$ 3,783,740	\$ 1,039,350	\$ 11,587,373	\$ 30,921,919
-	-	-	53,021	559,792
163,842	422	13,978	620,695	2,149,977
-	-	-	43,672	308,773
1,995	989	-	27,925	267,868
<u>\$ 7,086,862</u>	<u>\$ 3,785,151</u>	<u>\$ 1,053,328</u>	<u>\$ 12,332,686</u>	<u>\$ 34,208,329</u>
\$ 850,997	\$ 50,868	\$ 17,625	\$ 344,640	\$ 1,928,335
-	-	-	15,555	522,007
1,000	-	323,559	1,900	367,761
169,151	-	-	-	169,151
<u>1,021,148</u>	<u>50,868</u>	<u>341,184</u>	<u>362,095</u>	<u>2,987,254</u>
-	-	-	11,228	11,228
-	-	-	11,228	11,228
1,995	989	-	71,597	576,641
6,063,719	3,733,294	712,144	11,838,460	29,106,450
-	-	-	49,306	49,306
-	-	-	-	1,477,450
<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>\$ 7,086,862</u>	<u>\$ 3,785,151</u>	<u>\$ 1,053,328</u>	<u>\$ 12,332,686</u>	<u>\$ 34,208,329</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, 2024

Total fund balances - governmental funds \$ 31,209,847

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	18,739,958	
Depreciable, net	33,950,654	
Lease assets, net	1,771,652	
Subscription-based information technology arrangements, net	<u>315,728</u>	54,777,992

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	11,228
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Pension-related changes	(16,681,006)
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OPEB related-changes	(603,330)
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Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:

Compensated absences payable	(2,748,169)	
Lease payable	(1,707,405)	
Subscription-based information technology arrangements payable	(341,407)	
Long-term obligations	(9,511,049)	
Interest payable	<u>(17,534)</u>	(14,325,564)

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.

<u>1,498,729</u>

Total net position - governmental activities	<u><u>\$ 55,887,896</u></u>
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The accompanying notes are an integral part of the basic financial statements.

COLUMBIA COUNTY, OREGON
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2024

	General Fund	Jail Operations Fund	Road Fund
REVENUES:			
Property taxes collected by County	\$ 8,734,649	\$ 3,646,403	\$ -
Local fees	2,926,535	2,870,786	546,807
Miscellaneous	191,782	-	28,931
Grants and donations	3,071,465	-	6,649,963
Intergovernmental services	12,540	-	83,698
Interest on investments	163,976	68,429	252,099
Total revenues	15,100,947	6,585,618	7,561,498
EXPENDITURES:			
General government	4,802,604	-	-
Roads and bridges	-	-	6,697,775
Public safety	7,235,093	8,409,546	-
Health and welfare	1,517,413	-	-
Culture and recreation	-	-	-
Economic development	-	-	-
Capital outlay	1,105,890	24,889	859,792
Debt service	1,074,079	-	-
Total expenditures	15,735,079	8,434,435	7,557,567
Revenues over (under) expenditures	(634,132)	(1,848,817)	3,931
OTHER FINANCING SOURCES (USES):			
Debt proceeds	-	-	-
Proceeds from sale of assets	355,471	195,400	6,650
Right to use asset proceeds	1,019,177	-	-
Transfers in	1,269,432	1,343,086	144,615
Transfers out	(3,330,737)	(183,445)	(106,333)
Total other financing sources (uses)	(686,657)	1,355,041	44,932
Net change in fund balance	(1,320,789)	(493,776)	48,863
FUND BALANCE, BEGINNING AS PREVIOUSLY REPORTED	3,500,606	1,538,030	5,465,409
Change within financial reporting entity (nonmajor to major fund)	-	-	-
FUND BALANCE, BEGINNING AS ADJUSTED OR RESTATED	3,500,606	1,538,030	5,465,409
FUND BALANCE, ENDING	<u>\$ 2,179,817</u>	<u>\$ 1,044,254</u>	<u>\$ 5,514,272</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
\$ -	\$ -	\$ -	\$ 3,347,851	\$ 15,728,903
81,058	77,589	174,652	2,267,437	8,944,864
469,574	290	-	245,579	936,156
2,581,759	2,509,679	-	3,380,630	18,193,496
-	25,125	-	-	121,363
385,449	176,801	36,688	545,376	1,628,818
3,517,840	2,789,484	211,340	9,786,873	45,553,600
1,486,145	-	-	3,238,228	9,526,977
-	-	-	144,148	6,841,923
1,143,213	2,662,404	310,218	625,465	20,385,939
63,711	-	-	-	1,581,124
-	-	-	2,040,323	2,040,323
-	-	-	351,108	351,108
12,248,410	72,777	-	900,943	15,212,701
49,800	6,680	-	2,021	1,132,580
14,991,279	2,741,861	310,218	7,302,236	57,072,675
(11,473,439)	47,623	(98,878)	2,484,637	(11,519,075)
6,049,800	-	-	-	6,049,800
-	-	-	2,160,820	2,718,341
-	-	-	-	1,019,177
1,692,419	-	-	1,696,336	6,145,888
(555,514)	(315,275)	-	(1,719,124)	(6,210,428)
7,186,705	(315,275)	-	2,138,032	9,722,778
(4,286,734)	(267,652)	(98,878)	4,622,669	(1,796,297)
10,352,448	4,001,935	-	8,147,716	33,006,144
-	-	811,022	(811,022)	-
10,352,448	4,001,935	811,022	7,336,694	33,006,144
\$ 6,065,714	\$ 3,734,283	\$ 712,144	\$ 11,959,363	\$ 31,209,847

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, 2024

Amounts reported in the statement of activities are different because:

Net change in fund balance		\$ (1,796,297)
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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	14,350,971	
SBITA additions	412,767	
Lease asset additions	606,410	
Current year depreciation/amortization	<u>(2,995,639)</u>	12,374,509

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	(14,894)	
Changes in compensated absences	<u>(592,263)</u>	(607,157)

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	(6,049,800)	
Debt service principal payments	870,545	
Right to use asset proceeds	(1,019,177)	
Lease principal payments	529,365	
SBITA principal payments	<u>71,360</u>	(5,597,707)

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.

(1,122,456)

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.

11,006

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.

80,518

Change in net position of governmental activities		<u><u>\$ 3,353,644</u></u>
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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, 2024

	Business-Type Activities - Enterprise Funds	Governmental Activities
	County Transfer Station Fund	Internal Service Funds
ASSETS:		
Current assets:		
Cash and investments	\$ 5,800,045	\$ 1,583,510
Accounts receivable, net	409,203	635
Prepays	440	45,684
Total current assets	6,209,688	1,629,829
Noncurrent assets:		
OPEB asset	2,519	-
Capital assets, net		
Non-depreciable	637,483	-
Depreciable, net of accumulated depreciation	3,706,430	-
Total noncurrent assets	4,346,432	-
Total assets	10,556,120	1,629,829
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions	80,358	-
Deferred outflows related to OPEB	1,165	-
Total deferred outflows of resources	81,523	-
Total assets and deferred outflows of resources	\$ 10,637,643	\$ 1,629,829
LIABILITIES:		
Current liabilities:		
Accounts payable	\$ 92,202	\$ 131,100
Accrued compensated absences	7,070	-
Total current liabilities	99,272	131,100
Noncurrent liabilities:		
Accrued compensated absences	14,354	-
Net pension liability	199,785	-
OPEB liability	7,260	-
Total noncurrent liabilities	221,399	-
Total liabilities	320,671	131,100
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions	18,587	-
Deferred inflows related to OPEB	1,416	-
Total deferred inflows of resources	20,003	-
NET POSITION:		
Net investment in capital assets	4,343,913	-
Restricted:		
Restricted for special purposes by fund policy (equipment replacement reserve)	5,950,537	-
OPEB asset benefits	2,519	-
Unrestricted	-	1,498,729
Total net position	10,296,969	1,498,729
Total liabilities, deferred inflows of resources, and net position	\$ 10,637,643	\$ 1,629,829

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, 2024

	Business-Type Activities - Enterprise Funds	Governmental Activities
	County Transfer Station Fund	Internal Service Funds
OPERATING REVENUES:		
Fees	\$ 4,267,068	\$ -
Intergovernmental services	9,131	5,220,110
Miscellaneous	41,900	40,229
Total operating revenues	4,318,099	5,260,339
OPERATING EXPENSES:		
Personnel service	270,269	3,955,997
Materials and service	2,809,162	1,279,133
Depreciation	293,207	-
Total operating expenses	3,372,638	5,235,130
Operating income (loss)	945,461	25,209
NON-OPERATING REVENUES (EXPENSES):		
Interest income	264,876	68,718
Interest expense	(17,810)	-
Total non-operating revenues (expenses)	247,066	68,718
Net income (loss) before transfers and contributions	1,192,527	93,927
TRANSFERS AND CONTRIBUTIONS:		
Transfers in (out)	(9,416)	73,956
Net income (loss) before contributions	1,183,111	167,883
CAPITAL CONTRIBUTIONS:		
Capital contributions to County	-	(87,365)
Change in net position	1,183,111	80,518
NET POSITION, BEGINNING	9,113,858	1,418,211
NET POSITION, ENDING	<u>\$ 10,296,969</u>	<u>\$ 1,498,729</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, 2024

	Business-Type Activities - Enterprise Funds	Governmental Activities
	County Transfer Station Fund	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 4,285,118	\$ 5,268,688
Cash paid to employees and others for salaries and benefits	(219,173)	(3,955,997)
Cash paid to suppliers and others	(2,821,448)	(1,197,347)
Net cash provided by operating activities	1,244,497	115,344
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers in (out)	(9,416)	73,956
Net cash (used for) non-capital financing activities	(9,416)	73,956
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of capital assets	-	(87,365)
Principal paid on long-term obligations	(358,379)	-
Interest paid	(17,810)	-
Net cash (used for) capital and related financing activities	(376,189)	(87,365)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	264,876	68,718
Net cash provided by investing activities	264,876	68,718
Net increase (decrease) in cash and investments	1,123,768	170,653
CASH AND INVESTMENTS, BEGINNING	4,676,277	1,412,857
CASH AND INVESTMENTS, ENDING	\$ 5,800,045	\$ 1,583,510
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Income	\$ 945,461	\$ 25,209
Adjustments		
Depreciation and amortization	293,207	-
Decrease (increase) in:		
Accounts receivable and loans receivable	(32,541)	-
Inventories	-	8,349
Prepays	(440)	(45,684)
Increase (decrease) in:		
Accounts payable and accrued expenses	(12,286)	127,470
Net pension liability and pension related items	24,680	-
Net OPEB liability and OPEB related items	4,992	-
Accrued compensated absences	21,424	-
Net cash provided by operating activities	\$ 1,244,497	\$ 115,344
NON-CASH CAPITAL FINANCING ACTIVITIES:		
Capital contributions to the County	\$ -	\$ (87,365)
Total non-cash capital financing activities	\$ -	\$ (87,365)

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

COLUMBIA COUNTY, OREGON
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2024

	<u>Custodial Fund</u>
ASSETS:	
Cash and investments	\$ 3,356,466
Taxes receivable	<u>3,634,538</u>
Total assets	<u>6,991,004</u>
LIABILITIES:	
Accounts payable	533
Other liabilities	<u>6,879,254</u>
Total liabilities	<u>6,879,787</u>
NET POSITION	
Net position for individuals, organizations, and other governments	<u>111,217</u>
Total net position	<u><u>\$ 111,217</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, 2024

	<u>Custodial Fund</u>
ADDITIONS	
Taxes collected for other governments	\$ 83,636,568
Forfeiture collections from outside parties	<u>281,827</u>
Total additions	<u>83,918,395</u>
DEDUCTIONS	
Payment of taxes to other governments	<u>84,480,579</u>
Total additions	<u>84,480,579</u>
Change in fiduciary net position	(562,184)
NET POSITION, BEGINNING	<u>673,401</u>
NET POSITION, ENDING	<u><u>\$ 111,217</u></u>

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

Columbia County, Oregon

Notes to the Financial Statements

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 statement 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 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.

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.

Columbia County, Oregon

Notes to the Financial Statements

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.

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.

Columbia County, Oregon

Notes to the Financial Statements

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.

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.

Columbia County, Oregon

Notes to the Financial Statements

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

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 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

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 government-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

The County adopted resolutions for appropriation transfers which adjusted the fiscal year 2023-2024 original budget. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2024, except for:

Fund	Appropriation Level	Amount
General	Elections	\$ 5,823
General	Sheriff	372,105
General	Justice court	52,341
Jail Operations	Materials and service	75,851
Direct Pass-Through Grant Fund	Transfers out	3,050
Fair Board Fund	Materials and service	32,463
Courthouse Scurity	Materials and service	197
County Parks and Rec	Materials and service	55,025
County Parks and Rec	Transfers out	95
CC Rider Transportation	Capital outlay	244,607
Building Services	Materials and service	10,742

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.

Columbia County, Oregon

Notes to the Financial Statements

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.

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. Payments among County component units are budgeted as special payments and on the financial statements are treated as a transfer as they are offsetting payments.

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 financial uses.

Columbia County, Oregon

Notes to the Financial Statements

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 uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Leases – Leases are recognized in accordance with GASB Statement No. 87, *Leases*.

A lessor is required to recognize a lease receivable and a deferred inflow of resources. A lease receivable is recognized at the net present value of the leased asset at a borrowing rate either explicitly described in the agreement or implicitly determined by the County and is reduced by principal payments received. The deferred inflow of resources is recognized in an amount equal to the sum of the lease receivable and any payments relating to a future period which were received prior to the lease commencement. These deferred inflows of resources are amortized equal to the amount of the annual payments.

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) – SBITAs are recognized in accordance with GASB statement No. 96.

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 – All vacation pay is accrued when incurred in the government-wide statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that is estimated will be taken as “terminal leave” prior to retirement.

Funds used to liquidate accrued compensated absences include the general fund, jail operations fund, road fund, county park fund, community corrections fund, corner preservation fund, CC rider fund, building services fund, and transfer station fund.

Columbia County, Oregon

Notes to the Financial Statements

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.

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 leased 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, 2024.

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.

Columbia County, Oregon

Notes to the Financial Statements

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.

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 estimated.

Note 2 – Cash and Investments

Cash and investments consisted of the following at June 30, 2024:

Deposits with financial institutions	\$ 1,989,705
Investments	<u>39,672,235</u>
Total cash and investments	<u><u>\$ 41,661,940</u></u>
Government-wide financial statements	\$ 38,305,474
Fiduciary funds financial statements	<u>3,356,466</u>
Total cash and investments	<u><u>\$ 41,661,940</u></u>

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, 2024 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	<u>\$ 39,672,235</u>	<u>\$ 39,672,235</u>	<u>\$ -</u>	<u>\$ -</u>

Columbia County, Oregon

Notes to the Financial Statements

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.

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, 2024, 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 investment in the value of its 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, 2024.

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, 2024 are as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$1,269,432	\$3,330,737
Jail Operations Fund	1,343,086	183,445
Road Fund	144,615	106,333
Direct Pass-Through Grant Fund	1,692,419	555,514
Community Corrections Fund	-	315,275
Non-Major Governmental Funds	1,696,336	1,719,124
County Transfer Station Fund	-	9,416
Internal Service Funds	305,825	231,869
	<u>\$ 6,451,713</u>	<u>\$ 6,451,713</u>

Columbia County, Oregon
Notes to the Financial Statements

Note 5 – Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2024 is as follows:

	Balance June 30, 2023	Additions	Deletions	Balance June 30, 2024
Capital assets not being depreciated or amortized:				
Land	\$ 5,777,932	\$ -	\$ -	\$ 5,777,932
4-H land	218,700	-	-	218,700
Construction in Progress	501,543	12,241,783	-	12,743,326
Total capital assets not being depreciated	6,498,175	12,241,783	-	18,739,958
Capital assets being depreciated or amortized:				
Buildings and improvements	31,041,020	222,838	-	31,263,858
Right to use buildings and improvements	362,293	14,991	-	377,284
4-H buildings and improvements	362,882	-	-	362,882
4-H equipment and vehicles	19,580	-	-	19,580
Equipment and vehicles	15,540,485	1,263,506	-	16,803,991
Right to use equipment and vehicles	1,878,944	591,419	(166,055)	2,304,308
Infrastructure	250,206,317	622,844	-	250,829,161
Right to use SBITAs	-	412,767	-	412,767
Total capital assets being depreciated or amortized	299,411,521	3,128,365	(166,055)	302,373,831
Accumulated depreciation and amortization:				
Buildings and improvements	(14,081,891)	(695,181)	-	(14,777,072)
Right to use buildings and improvements	(138,033)	(86,348)	-	(224,381)
4-H buildings and improvements	(155,466)	(7,258)	-	(162,724)
4-H equipment and vehicles	(11,878)	(728)	-	(12,606)
Equipment and vehicles	(12,208,289)	(805,291)	-	(13,013,580)
Right to use equipment and vehicles	(364,460)	(487,154)	166,055	(685,559)
Infrastructure	(236,546,196)	(816,640)	-	(237,362,836)
Right to use SBITAs	-	(97,039)	-	(97,039)
Total accumulated depreciation and amortization	(263,506,213)	(2,995,639)	166,055	(266,335,797)
Total capital assets being depreciated or amortized, net	35,905,308	132,726	-	36,038,034
Governmental activities capital assets, net	\$ 42,403,483	\$ 12,374,509	\$ -	\$ 54,777,992

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

General Government	\$ 271,805
Roads and Bridges	681,042
Public Safety	1,755,205
Health and Welfare	119,077
Culture and Rec	168,510
	<u>\$ 2,995,639</u>

Columbia County, Oregon
Notes to the Financial Statements

Capital asset activity for business-type activities for the year ended June 30, 2024 is as follows:

	Balance June 30, 2023	Additions	Deletions	Balance June 30, 2024
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	-	-	1,706,141
Total capital assets being depreciated	7,003,671	-	-	7,003,671
Accumulated depreciation:				
Buildings and improvements	(2,196,405)	(139,619)	-	(2,336,024)
Equipment and vehicles	(807,629)	(153,588)	-	(961,217)
Total accumulated depreciation	(3,004,034)	(293,207)	-	(3,297,241)
Total capital assets being depreciated, net	3,999,637	(293,207)	-	3,706,430
	<u>\$ 4,637,120</u>	<u>\$ (293,207)</u>	<u>\$ -</u>	<u>\$ 4,343,913</u>

Note 6 – Long-Term Debt Obligations

Changes in long-term liabilities of the governmental activities for the year ended June 30, 2024 were as follows:

Governmental Activities	June 30, 2023 Balance	Additions	Reductions	June 30, 2024 Balance	Due Within One Year
Governmental bonds:					
Bonds payable (PERS)	\$ 4,250,000	\$ -	\$ 785,000	\$ 3,465,000	\$ 875,000
Direct placements and borrowings:					
Loans payable	-	6,049,800	49,800	6,000,000	-
Notes payable	81,794	-	35,745	46,049	36,193
Total bonds, loans, and notes	4,331,794	6,049,800	870,545	9,511,049	911,193
Compensated absences	2,155,906	1,766,680	1,174,417	2,748,169	906,896
Total governmental activities	<u>\$ 6,487,700</u>	<u>\$ 7,816,480</u>	<u>\$ 2,044,962</u>	<u>\$ 12,259,218</u>	<u>\$ 1,818,089</u>

Columbia County, Oregon

Notes to the Financial Statements

Governmental Bonds:

In March 2022, 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.

\$ 1,995,000

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.

1,470,000

Total governmental bonds

\$ 3,465,000

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

	<u>Total Governmental Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 875,000	\$ 208,979
2026	975,000	157,294
2027	1,090,000	98,260
2028	<u>525,000</u>	<u>32,178</u>
Total	<u><u>\$ 3,465,000</u></u>	<u><u>\$ 496,711</u></u>

Governmental Loans - Direct Borrowings and Placements:

2023 Oregon Business Development Department (OBDD) Special Public Works Fund Development (SPWFD) Loan; total award \$6,049,800; interest rate 3.29%; final maturity on the loan will be October 2026. OBDD, as the owner of loan, may take whatever action 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.

\$ 6,000,000

Total governmental loans

\$ 6,000,000

Columbia County, Oregon

Notes to the Financial Statements

Governmental Notes - Direct Borrowings and Placements:

On April 12, 2000, the County received a loan in the amount of \$410,000 from the Oregon Economic Development Special Public Works Fund (SPWF) for the West Rainier project. The loan carries a 5.625% interest rate over 25 years. In the event of default by the County, the State has a right to declare all loan repayments and all other amounts due under the loan documents immediately due and payable, shall appoint a receiver of the system, refuse to disburse any loan proceeds, bar the borrower from applying for future special public works funds assistance and withhold amounts otherwise due to the borrower and apply the payment of amounts due under the loan agreement.

\$ 29,949

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 over 20 years. 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 next twenty years 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.

16,100

Total governmental notes

\$ 46,049

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

	<u>Total Governmental</u>	
	Principal	Interest
2025	\$ 36,193	\$ 17,121
2026	6,432	248
2027	3,424	51
Total	<u>\$ 46,049</u>	<u>\$ 17,420</u>

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 \$573,502 and interest expense of \$46,783.

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.

Columbia County, Oregon
Notes to the Financial Statements

The County has entered into 14 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 \$1,463 to \$157,454.

Lease payables currently outstanding as of June 30, 2024 are as follows:

	Balance June 30, 2023	Additions	Reductions	Balance June 30, 2024
Lease liability	\$ 1,630,360	\$ 606,410	\$ (529,365)	\$ 1,707,405
	<u>\$ 1,630,360</u>	<u>\$ 606,410</u>	<u>\$ (529,365)</u>	1,707,405
		Current portion		410,935
		Long-term portion		<u>\$ 1,296,470</u>

Future annual lease commitments as of June 30, 2024 are as follows:

Fiscal Year	Principal	Interest
2025	\$ 410,935	\$ 64,532
2026	368,372	50,519
2027	333,627	30,424
2028	143,414	21,284
2029	147,346	14,216
2030-2031	<u>303,711</u>	<u>11,065</u>
	<u>\$ 1,707,405</u>	<u>\$ 192,040</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 two IT software contracts that qualify as SBITAs under the GASB Statement No. 96:

SBITA	Expiration	Interest	Annual Payment
Accounting software	5/1/2028	3.04%	\$ 23,700
Jail management software	7/1/2027	3.04%	68,468

Columbia County, Oregon
Notes to the Financial Statements

SBITAs payables currently outstanding as of June 30, 2024 are as follows:

	Balance June 30, 2023	Increases	Decreases	Balance June 30, 2024
Subscription based information technology arrangements	\$ -	\$ 412,767	\$ (71,360)	\$ 341,407
	<u>\$ -</u>	<u>\$ 412,767</u>	<u>\$ (71,360)</u>	341,407
Current portion				(81,976)
Long-term portion				<u>\$ 259,431</u>

Future annual lease commitments as of June 30, 2024 are as follows:

Fiscal Year	Principal	Interest
2025	\$ 81,976	\$ 8,268
2026	84,504	5,682
2027	87,109	3,016
2028	87,818	272
	<u>\$ 341,407</u>	<u>\$ 17,238</u>

Changes in long-term liabilities of the business-type activities for the year ended June 30, 2024 was as follows:

Business Type Activities	June 30, 2023 Balance	Additions	Reductions	June 30, 2024 Balance	Due Within One Year
Direct placements and borrowings:					
Enterprise loans	\$ 358,379	\$ -	\$ 358,379	\$ -	\$ -
Total bonds and loans	358,379	-	358,379	-	-
Compensated absences	-	36,367	14,943	21,424	7,070
Total business type activities	<u>\$ 358,379</u>	<u>\$ 36,367</u>	<u>\$ 373,322</u>	<u>\$ 21,424</u>	<u>\$ 7,070</u>

In March 17, 2004, the County received financing in the amount of \$4,435,000 at 4.97% from the Oregon Economic and Community Development Department for the construction of a new solid waste transfer station. Annual principal and interest payments of \$323,660 were due for the next 25 years. The note was paid in full during the year ended June 30, 2024.

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

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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.

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 \$225,533 in 2023 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.

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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.

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 to \$225,533 in 2023 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.

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. The rates in effect for the fiscal year ended June 30, 2024 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.

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The State of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Effective January 1, 2020, Senate Bill 1049 requires 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. Employer contributions for the year ended June 30, 2024 were \$3,383,042 excluding amounts to fund employer specific liabilities. In addition, approximately \$990,946 in employee contributions were paid or picked up by the County in fiscal year 2024.

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).

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 – 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; contribution were \$990,946 for the year ended June 30, 2024.

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 \$3,570 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.

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Pension liability – At June 30, 2024, the County reported a net pension liability of \$24,346,580 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2021. 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, 2023, the County's proportion was 0.1300 percent, which was an increase from its proportion of 0.1212 percent measured as of June 30, 2022.

Pension expense for the year ended June 30, 2024 was \$4,556,935 of which \$4,519,541 was related to governmental activities, and \$37,394 was related to business-type activities. Deferred outflows and inflows of resources were comprised of the following at June 30, 2024:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,190,622	\$ 96,536
Changes of assumptions	2,162,806	16,126
Net difference between projected and actual earnings on investments	437,608	-
Changes in proportion	2,618,604	-
Differences between employer contributions and proportionate share of contributions	-	2,152,460
Total (prior to post-MD contributions)	6,409,640	2,265,122
Contributions subsequent to the MD	3,383,042	-
Total	<u>\$ 9,792,682</u>	<u>\$ 2,265,122</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ending June 30, 2025. Other amounts reported as deferred outflows (inflows) of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>	
2025	\$ 604,033
2026	(504,440)
2027	2,723,155
2028	1,145,325
2029	176,445
Total	<u>\$ 4,144,518</u>

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Actuarial Methods and Assumptions – The total pension liability in the December 31, 2021, valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2021
Measurement Date	June 30, 2023
Experience Study Report	2020, published July 20, 2021
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>Health retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active Members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: 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 2020 Experience Study which is reviewed for the four-year period ending December 31, 2020.

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.

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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	9.0%	16.5%	12.5%
Private Equity	17.5%	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			100.0%

(Source: June 30, 2023 PERS ACFR; p. 125)

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	100.00%	

Assumed Inflation - Mean 2.35%

(Source: June 30, 2023 PERS ACFR; p. 92)

Discount Rate – The discount rate used to measure the total pension liability as of the measurement date of June 30, 2023 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 (asset)	\$ 40,215,967	\$ 24,346,580	\$ 11,065,586

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There were no key changes of actuarial methods and assumptions since the December 31, 2021 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, 2021 valuation are described briefly below. Additional details and a comprehensive list of changes in methods and assumptions can be found in the 2020 Experience Study for the System, which was published in July 2021, and can be found at: <https://www.oregon.gov/pers/Documents/Financials/Actuarial/2021/2020-Experience-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 economic assumptions – administrative expenses. The administrative expense assumptions were updated to \$64 million per year combined for Tier 1/Tier 2 and OPSRP. Previously these were assumed to be \$59 million per year and \$32.5 million per year, respectively.

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

Note 8 – 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/2023-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.

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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, 2021 actuarial valuation and a percentage of payroll that first became effective July 1, 2023. The County contributed 0.05% of PERS-covered salaries for Tier One/Tier Two members to fund the normal cost portion of RHIA benefits. No unfunded actuarial liability (UAL) rate was assigned for the RHIA program as it was funded over 100% as of December 31, 2019. The County's total for the year ended June 30, 2024 contributions was \$140.

OPEB Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At June 30, 2024, the County reported a net OPEB asset of \$306,989 for its proportionate share of the net OPEB asset. The OPEB asset was measured as of June 30, 2023, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2021. 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, 2023, the County's proportion was 0.0838 percent, which is an increase from its proportion of 0.0719 percent as of June 30, 2022.

For the year ended June 30, 2024, the County recognized OPEB income from this plan of \$40,046.

Deferred outflows and inflows of resources were comprised of the following at June 30, 2024:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 7,707
Changes of assumptions	-	3,310
Net difference between projected and actual earnings on investments	871	-
Changes in proportionate share	2,914	20,859
Total (prior to post-MD contributions)	3,785	31,876
Contributions subsequent to the MD	140	-
Total	\$ 3,925	\$ 31,876

Deferred outflows of resources related to OPEB of \$140 resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2025. 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:	
2025	\$ (27,147)
2026	(16,358)
2027	11,345
2028	4,069
Total	\$ (28,091)

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Actuarial Methods and Assumptions – The total OPEB asset in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2021
Measurement Date	June 30, 2023
Experience Study Report	2020, published July 2021
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
Projected Salary Increases	3.40 percent
Retiree Healthcare Participation	Healthy retirees: 27.5%
	Disabled retirees: 15%
Mortality	<p>Health retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active Members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</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.

Discount Rate – The discount rate used to measure the total OPEB asset as of the measurement date of June 30, 2023 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.

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Discount Rate:

	<u>1% Decrease (5.90%)</u>	<u>Current Discount Rate (6.90%)</u>	<u>1% Increase (7.90%)</u>
Net OPEB Asset	\$ (279,053)	\$ (306,989)	\$ (330,957)

Note 9 – 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, 2022 valuation date, the following employees were covered by the benefit terms:

Active employees	211
Eligible retirees	5
Spouses of ineligible retirees	2
Total participants	<u>218</u>

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, 2023 and determined by an actuarial valuation as of July 1, 2022. The total other post-employment benefit liability in the July 1, 2022 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 3.65%

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.

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Changes in the total OPEB liability for the year ended June 30, 2024 are as follows:

	Total OPEB Liability
Balance as of June 30, 2023	\$ 847,001
Changes for the year:	
Service cost	90,711
Interest on total OPEB liability	31,839
Effect of assumptions changes or inputs	(7,568)
Benefit payments	(77,305)
Balance as of June 30, 2024	<u>\$ 884,678</u>

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 (2.65%)	Current Discount Rate (3.65%)	1% Increase (4.65%)
Total OPEB Liability	\$ 952,252	\$ 884,678	\$ 822,229

Healthcare Cost Trend:

	1% Decrease	Current Health Care Trend Rates	1% Increase
Total OPEB Liability	\$ 789,974	\$ 884,678	\$ 998,084

Deferred outflows and inflows of resources were comprised of the following at June 30, 2024:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 35,281	\$ 12,498
Changes of assumptions	21,270	128,192
Total (prior to post-MD contributions)	56,551	140,690
Contributions subsequent to the MD	81,457	-
Total	<u>\$ 138,008</u>	<u>\$ 140,690</u>

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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, 2025. 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>		
2025	\$	(17,929)
2026		(16,510)
2027		(9,507)
2028		(10,659)
2029		(10,839)
Thereafter		(18,695)
Total	\$	<u>(84,139)</u>

Note 10 – 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 2024. 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 11 – 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 12 – 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.

The County has entered into various construction service contracts related to renovations and updates to the existing John Gumm Building. At June 30, 2024, the remaining contract amount for these services was approximately \$2,615,000.

Columbia County, Oregon

Notes to the Financial Statements

Note 13 – Fund Balance

The specific purposes for each of the categories of fund balance as of June 30, 2024 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
Fund balances:								
Nonspendable								
Prepays and inventory	\$ 236,959	\$ -	\$ 265,101	\$ 1,995	\$ 989	\$ -	\$ 71,597	\$ 576,641
Restricted								
Public health	465,408	-	-	-	-	-	-	465,408
Roads fund	-	-	5,249,171	-	-	-	-	5,249,171
County park and rec fund	-	-	-	-	-	-	1,819,174	1,819,174
Community corrections	-	-	-	-	3,733,294	-	-	3,733,294
Grants	-	-	-	6,063,719	-	-	-	6,063,719
Jail	-	1,044,254	-	-	-	-	-	1,044,254
Fair Board	-	-	-	-	-	-	115,119	115,119
Corner preservation	-	-	-	-	-	-	217,278	217,278
Inmate benefits	-	-	-	-	-	712,144	-	712,144
Courthouse security	-	-	-	-	-	-	180,868	180,868
Law library	-	-	-	-	-	-	21,981	21,981
Economic development	-	-	-	-	-	-	816,469	816,469
Building services fund	-	-	-	-	-	-	613,567	613,567
Strategic investment program	-	-	-	-	-	-	138,092	138,092
Clerk's records reserve	-	-	-	-	-	-	49,097	49,097
CC rider fund	-	-	-	-	-	-	1,185,705	1,185,705
Capital projects	-	-	-	-	-	-	2,502,906	2,502,906
Sheriff patrol levy	-	-	-	-	-	-	1,188,356	1,188,356
Meadowview	-	-	-	-	-	-	1,071	1,071
4-H Extension	-	-	-	-	-	-	1,453,988	1,453,988
Debt service	-	-	-	-	-	-	1,534,789	1,534,789
	465,408	1,044,254	5,249,171	6,063,719	3,733,294	712,144	11,838,460	29,106,450
Assigned								
Grants	-	-	-	-	-	-	11,374	11,374
Capital projects	-	-	-	-	-	-	37,932	37,932
	-	-	-	-	-	-	49,306	49,306
Unassigned	1,477,450	-	-	-	-	-	-	1,477,450
Total fund balances	\$ 2,179,817	\$ 1,044,254	\$ 5,514,272	\$ 6,065,714	\$ 3,734,283	\$ 712,144	\$ 11,959,363	\$ 31,209,847

Note 14 – Tax Abatements

As of June 30, 2024, 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

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, 2024, Columbia County abated property taxes totaling \$353,534.

<u>Tax Abatement Program</u>	<u>Amount of Taxes Abated During the Fiscal Year</u>
Enterprise Zone (ORS 285C.175)	\$ 26,598
Strategic Investment Program (ORS 285C.600)	326,936
	<u>\$ 353,534</u>

Note 15 – Implementation of New Accounting Standard and Accounting Change Within the Reporting Entity

The County has implemented GASB Statement No. 100, *Accounting Changes and Error Corrections*. This statement establishes accounting and financial reporting standards for accounting changes and error corrections, including changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity.

There is one accounting change reported under GASB Statement No. 100, the Inmate Benefit Expense Fund was formerly reported as a nonmajor fund and now qualifies as a major fund. This reclassification is due to the increase in the fund's liabilities.

Note 16 – Subsequent Events

Subsequent to year-end, the County amended a loan with Oregon Business Development Department to increase the loan amount to \$7,038,469 from the original loan amount of \$6,049,800 for the renovation of the John Gumm Building. In January 2025, the County submitted its final disbursement request for the financing proceeds in the amount of \$988,669 which was received in February 2025.

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, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Property taxes collected by County	\$ 9,082,853	\$ 9,082,853	\$ 8,734,649	\$ (348,204)
Local fees	2,830,277	2,830,277	2,926,535	96,258
Miscellaneous	1,185,950	1,185,950	191,782	(994,168)
Grants and donations	3,382,108	3,388,074	3,071,465	(316,609)
Intergovernmental services	14,172	14,172	12,540	(1,632)
Interest on investments	77,000	77,000	163,976	86,976
Total revenues	16,572,360	16,578,326	15,100,947	(1,477,379)
EXPENDITURES:				
Personnel service	11,718,768	9,789,707	9,473,663	316,044
Materials and service	4,587,158	4,635,854	4,081,447	554,407
Capital outlay	35,000	35,000	86,713	(51,713)
Debt service	1,074,426	1,074,426	1,074,079	347
Contingency	1,190,000	1,190,000	-	1,190,000
Total expenditures	18,605,352	16,724,987	14,715,902	2,009,085
Revenues over (under) expenditures	(2,032,992)	(146,661)	385,045	531,706
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of assets	832,915	832,915	355,471	(477,444)
Transfers in	193,000	193,000	1,269,432	1,076,432
Transfers out	(1,435,075)	(3,364,136)	(3,330,737)	33,399
Total other financing sources (uses)	(409,160)	(2,338,221)	(1,705,834)	632,387
Net changes in fund balances	(2,442,152)	(2,484,882)	(1,320,789)	1,164,093
FUND BALANCE, BEGINNING	3,942,152	3,984,882	3,500,606	(484,276)
FUND BALANCE, ENDING	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 2,179,817</u>	<u>\$ 679,817</u>

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, 2024

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Property taxes collected by County	\$ 3,536,000	\$ 3,536,000	\$ 3,646,403	\$ 110,403
Local fees	2,510,000	2,510,000	2,870,786	360,786
Interest on investments	27,500	27,500	68,429	40,929
Total revenues	6,073,500	6,073,500	6,585,618	512,118
EXPENDITURES:				
Personnel service	5,227,950	5,030,125 (1)	4,844,652	185,473
Materials and service	3,489,043	3,489,043 (1)	3,564,894	(75,851)
Capital outlay	100,000	100,000 (1)	24,889	75,111
Contingency	382,417	382,417 (1)	-	382,417
Total expenditures	9,199,410	9,001,585	8,434,435	567,150
Revenues over (under) expenditures	(3,125,910)	(2,928,085)	(1,848,817)	1,079,268
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of assets	65,000	65,000	195,400	130,400
Transfers in	1,347,000	1,347,000	1,343,086	(3,914)
Transfers out	-	(197,825) (1)	(183,445)	14,380
Total other financing sources (uses)	1,412,000	1,214,175	1,355,041	140,866
Net changes in fund balances	(1,713,910)	(1,713,910)	(493,776)	1,220,134
FUND BALANCE, BEGINNING	1,713,910	1,713,910	1,538,030	(175,880)
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,044,254</u>	<u>\$ 1,044,254</u>

(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, 2024

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
REVENUES:				
Local fees	\$ 585,000	\$ 585,000	\$ 546,807	\$ (38,193)
Miscellaneous	50,000	50,000	28,931	(21,069)
Grants and donations	12,890,000	12,890,000	6,649,963	(6,240,037)
Intergovernmental services	100,000	100,000	83,698	(16,302)
Interest on investments	10,000	10,000	252,099	242,099
Total revenues	13,635,000	13,635,000	7,561,498	(6,073,502)
EXPENDITURES:				
Personnel service	3,234,047	3,121,681 (1)	2,897,072	224,609
Materials and service	13,556,184	13,556,184 (1)	3,800,703	9,755,481
Capital outlay	1,115,000	1,115,000 (1)	859,792	255,208
Contingency	1,526,019	1,526,019 (1)	-	1,526,019
Total expenditures	19,431,250	19,318,884	7,557,567	11,761,317
Revenues over (under) expenditures	(5,796,250)	(5,683,884)	3,931	5,687,815
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of assets	-	-	6,650	6,650
Transfers in	196,250	196,250	144,615	(51,635)
Transfers out	-	(112,366) (1)	(106,333)	6,033
Total other financing sources (uses)	196,250	83,884	44,932	(38,952)
Net changes in fund balances	(5,600,000)	(5,600,000)	48,863	5,648,863
FUND BALANCE, BEGINNING	5,600,000	5,600,000	5,465,409	(134,591)
FUND BALANCE, ENDING	\$ -	\$ -	\$ 5,514,272	\$ 5,514,272

(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, 2024

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Local fees	\$ 75,000	\$ 75,000	\$ 81,058	\$ 6,058
Miscellaneous	1,040,000	1,040,000	469,574	(570,426)
Grants and donations	2,468,198	2,468,198	2,581,759	113,561
Interest on investments	50,900	73,234	385,449	312,215
Total revenues	3,634,098	3,656,432	3,517,840	(138,592)
EXPENDITURES:				
Personnel service	1,598,120	2,124,431 (1)	1,960,335	164,096
Materials and service	4,594,555	4,244,555 (1)	732,734	3,511,821
Capital outlay	13,449,900	14,284,132 (1)	12,248,410	2,035,722
Debt service				
Principal	-	-	49,800	(49,800)
Contingency	11,242	11,242 (1)	-	11,242
Total expenditures	19,653,817	20,664,360	14,991,279	5,673,081
Revenues over (under) expenditures	(16,019,719)	(17,007,928)	(11,473,439)	5,534,489
OTHER FINANCING SOURCES (USES):				
Debt proceeds	6,000,000	6,000,000	6,049,800	49,800
Transfers in	858,187	1,692,419	1,692,419	-
Transfers out	(315,000)	(552,464) (1)	(555,514)	(3,050)
Total other financing sources (uses)	6,543,187	7,139,955	7,186,705	46,750
Net changes in fund balances	(9,476,532)	(9,867,973)	(4,286,734)	5,581,239
FUND BALANCE, BEGINNING	9,476,532	9,867,973	10,352,448	484,475
FUND BALANCE, ENDING	\$ -	\$ -	\$ 6,065,714	\$ 6,065,714

(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, 2024**

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Local fees	\$ 114,035	\$ 114,035	\$ 77,589	\$ (36,446)
Miscellaneous	-	-	290	290
Grants and donations	3,382,498	3,382,498	2,509,679	(872,819)
Intergovernmental services	17,500	17,500	25,125	7,625
Interest on investments	20,000	20,000	176,801	156,801
Total revenues	3,534,033	3,534,033	2,789,484	(744,549)
EXPENDITURES:				
Personnel service	2,506,808	2,410,419 (1)	2,000,629	409,790
Materials and service	713,560	713,560 (1)	661,775	51,785
Capital outlay	660,000	660,000 (1)	72,777	587,223
Debt service	6,680	6,680 (1)	6,680	-
Contingency	2,441,985	2,441,985 (1)	-	2,441,985
Total expenditures	6,329,033	6,232,644	2,741,861	3,490,783
Revenues over (under) expenditures	(2,795,000)	(2,698,611)	47,623	2,746,234
OTHER FINANCING SOURCES (USES):				
Transfers out	(240,000)	(336,389) (1)	(315,275)	21,114
Total other financing sources (uses)	(240,000)	(336,389)	(315,275)	21,114
Net changes in fund balances	(3,035,000)	(3,035,000)	(267,652)	2,767,348
FUND BALANCE, BEGINNING	3,035,000	3,035,000	4,001,935	966,935
FUND BALANCE, ENDING	\$ -	\$ -	\$ 3,734,283	\$ 3,734,283

(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, 2024

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Local fees	\$ 316,550	\$ 316,550	\$ 174,652	\$ (141,898)
Interest on investments	-	-	36,688	36,688
Total revenues	316,550	316,550	211,340	(105,210)
EXPENDITURES:				
Materials and service	668,000	668,000 (1)	310,218	357,782
Contingency	359,203	359,203 (1)	-	359,203
Total expenditures	1,027,203	1,027,203	310,218	716,985
Net changes in fund balances	(710,653)	(710,653)	(98,878)	611,775
FUND BALANCE, BEGINNING	710,653	710,653	811,022	100,369
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 712,144</u>	<u>\$ 712,144</u>

(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
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%
2014	0.09%	(2,134,901)	9,841,982	-21.69%	103.6%

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
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%
2015	760,450	760,450	-	10,420,148	7.3%

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

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

Actuarial valuation	December 31, 2013	December 31, 2011
Effective	July 2015 - June 2017	July 2013 - June 2015
Actuarial cost method	Entry Age Normal	Projected Unit Credit
Amortization method	Level percentage of payroll	
Asset valuation method	Market Value	
Remaining amortization periods	20 years	N/A
Actuarial assumptions:		
Inflation rate	2.75 percent	
Projected salary increases		
Investment rate of return	7.75 percent	8.00 percent

COLUMBIA COUNTY, OREGON
SCHEDULE OF PROPORTIONATE SHARE - RHIA
For the Last Ten Fiscal Years¹

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
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.

¹This 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 Years¹

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
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.

¹This 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 Years¹

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

* Information not available

¹This 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, 2024

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 at the organization unit for other funds – general government, roads and bridges, public safety, health and welfare, culture and recreation, and economic development.

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 budgets are appropriated by major department level or organizational unit level for each fund. These appropriations establish the legal level of control for each fund. Expenditure 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 five supplemental budgets during the year ended June 30, 2024. 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 2023-2024, expenditures exceeded budgeted appropriations for the following funds reported in Required Supplementary Information section:

<u>Fund</u>	<u>Appropriation Level</u>	<u>Amount</u>
General	Elections	\$ 5,823
General	Sheriff	372,105
General	Justice court	52,341
Jail Operations	Materials and service	75,851
Direct Pass-Through Grant Fund	Transfers out	3,050

Supplementary Information

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

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
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2024

	Total Nonmajor Special Revenue Funds	John Gumm Debt Service - A Debt Service Fund	Total
ASSETS:			
Cash and investments	\$ 10,052,584	\$ 1,534,789	\$ 11,587,373
Taxes receivable	53,021	-	53,021
Accounts receivable, net	620,695	-	620,695
Inventories	43,672	-	43,672
Prepays	27,925	-	27,925
Total assets	<u>\$ 10,797,897</u>	<u>\$ 1,534,789</u>	<u>\$ 12,332,686</u>
LIABILITIES:			
Accounts payable	\$ 344,640	\$ -	\$ 344,640
Other liabilities	15,555	-	15,555
Deposits	1,900	-	1,900
Total liabilities	<u>362,095</u>	<u>-</u>	<u>362,095</u>
DEREFFED INFLOWS OF RESOURCES:			
Unavailable revenue - property taxes	<u>11,228</u>	<u>-</u>	<u>11,228</u>
Total deferred inflows of resources	<u>11,228</u>	<u>-</u>	<u>11,228</u>
FUND BALANCE:			
Nonspendable	71,597	-	71,597
Restricted	10,303,671	1,534,789	11,838,460
Assigned	49,306	-	49,306
Total fund balance	<u>10,424,574</u>	<u>1,534,789</u>	<u>11,959,363</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 10,797,897</u>	<u>\$ 1,534,789</u>	<u>\$ 12,332,686</u>

COLUMBIA COUNTY, OREGON
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2024

	Nonmajor Special Revenue Funds	John Gumm Debt Service - A Debt Service Fund	Total
REVENUES:			
Property taxes collected by County	\$ 3,347,851	\$ -	\$ 3,347,851
Local fees	2,267,437	-	2,267,437
Miscellaneous	245,579	-	245,579
Grants and donations	3,380,630	-	3,380,630
Interest on investments	499,691	45,685	545,376
Total revenues	9,741,188	45,685	9,786,873
EXPENDITURES:			
General government	3,238,228	-	3,238,228
Roads and bridges	144,148	-	144,148
Public safety	625,465	-	625,465
Culture and recreation	2,040,323	-	2,040,323
Economic development	351,108	-	351,108
Capital outlay	900,943	-	900,943
Debt service	-	2,021	2,021
Total expenditures	7,300,215	2,021	7,302,236
Revenues over (under) expenditures	2,440,973	43,664	2,484,637
OTHER FINANCING SOURCES (USES):			
Proceeds from sale of assets	2,160,820	-	2,160,820
Transfers in	205,211	1,491,125	1,696,336
Transfers out	(1,719,124)	-	(1,719,124)
Total other financing sources (uses)	646,907	1,491,125	2,138,032
Net change in fund balance	3,087,880	1,534,789	4,622,669
FUND BALANCE, BEGINNING AS PREVIOUSLY REPORTED	8,147,716	-	8,147,716
Change within financial reporting entity (nonmajor to major fund)	(811,022)		(811,022)
FUND BALANCE, BEGINNING AS ADJUSTED OR RESTATED	7,336,694	-	7,336,694
FUND BALANCE, ENDING	<u>\$ 10,424,574</u>	<u>\$ 1,534,789</u>	<u>\$ 11,959,363</u>

COLUMBIA COUNTY, OREGON
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2024

	Fair Board Fund	Corner Preservation Fund	Courthouse Security Fund	Law Library Fund	Economic Development Fund	Public Works Capital Fund
ASSETS:						
Cash and investments	\$ 149,782	\$ 217,278	\$ 180,612	\$ 21,981	\$ 649,086	\$ 2,535,991
Taxes receivable	-	-	-	-	-	-
Accounts receivable, net	-	-	256	-	169,238	4,847
Inventories	-	-	-	-	-	-
Prepays	12,738	-	-	-	13,003	-
Total assets	<u>\$ 162,520</u>	<u>\$ 217,278</u>	<u>\$ 180,868</u>	<u>\$ 21,981</u>	<u>\$ 831,327</u>	<u>\$ 2,540,838</u>
LIABILITIES:						
Accounts payable	\$ 23,289	\$ -	\$ -	\$ -	\$ 1,855	\$ -
Other liabilities	-	-	-	-	-	-
Deposits	-	-	-	-	-	-
Total liabilities	<u>23,289</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,855</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES:						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE:						
Nonspendable	12,738	-	-	-	13,003	-
Restricted	115,119	217,278	180,868	21,981	816,469	2,502,906
Assigned	11,374	-	-	-	-	37,932
Total fund balance	<u>139,231</u>	<u>217,278</u>	<u>180,868</u>	<u>21,981</u>	<u>829,472</u>	<u>2,540,838</u>
Total liabilities and fund balance	<u>\$ 162,520</u>	<u>\$ 217,278</u>	<u>\$ 180,868</u>	<u>\$ 21,981</u>	<u>\$ 831,327</u>	<u>\$ 2,540,838</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
\$ 1,800,151	\$ 1,078,662	\$ 628,462	\$ 138,092	\$ 1,151,537	\$ 49,097	\$ 1,085	\$ 1,450,768	\$ 10,052,584
-	-	-	-	38,330	-	93	14,598	53,021
71,508	374,846	-	-	-	-	-	-	620,695
-	43,672	-	-	-	-	-	-	43,672
500	-	1,684	-	-	-	-	-	27,925
<u>\$ 1,872,159</u>	<u>\$ 1,497,180</u>	<u>\$ 630,146</u>	<u>\$ 138,092</u>	<u>\$ 1,189,867</u>	<u>\$ 49,097</u>	<u>\$ 1,178</u>	<u>\$ 1,465,366</u>	<u>\$ 10,797,897</u>
\$ 35,030	\$ 267,803	\$ 14,895	\$ -	\$ 1,511	\$ -	\$ 107	\$ 150	\$ 344,640
15,555	-	-	-	-	-	-	-	15,555
1,900	-	-	-	-	-	-	-	1,900
52,485	267,803	14,895	-	1,511	-	107	150	362,095
-	-	-	-	-	-	-	11,228	11,228
-	-	-	-	-	-	-	11,228	11,228
500	43,672	1,684	-	-	-	-	-	71,597
1,819,174	1,185,705	613,567	138,092	1,188,356	49,097	1,071	1,453,988	10,303,671
-	-	-	-	-	-	-	-	49,306
1,819,674	1,229,377	615,251	138,092	1,188,356	49,097	1,071	1,453,988	10,424,574
<u>\$ 1,872,159</u>	<u>\$ 1,497,180</u>	<u>\$ 630,146</u>	<u>\$ 138,092</u>	<u>\$ 1,189,867</u>	<u>\$ 49,097</u>	<u>\$ 1,178</u>	<u>\$ 1,465,366</u>	<u>\$ 10,797,897</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, 2024

	Fair Board Fund	Corner Preservation Fund	Inmate Benefit Expense Fund	Courthouse Security Fund	Law Library Fund	Economic Development Fund	Public Works Capital Fund
REVENUES:							
Property taxes collected by County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local fees	325,082	56,483	-	17,508	-	-	107,240
Miscellaneous	123,648	-	-	-	-	-	-
Grants and donations	226,040	-	-	-	49,910	666,426	53,767
Interest on investments	7,441	11,558	-	8,655	2,071	40,377	126,376
Total revenues	682,211	68,041	-	26,163	51,981	706,803	287,383
EXPENDITURES:							
Personnel service	63,636	96,623	-	-	-	-	-
Materials and service	621,126	11,715	-	2,896	53,570	351,108	144,148
Capital outlay	6,626	-	-	-	-	-	20,298
Total expenditures	691,388	108,338	-	2,896	53,570	351,108	164,446
Revenues over (under) expenditures	(9,177)	(40,297)	-	23,267	(1,589)	355,695	122,937
OTHER FINANCING SOURCES (USES):							
Proceeds from sale of assets	650	-	-	-	-	-	-
Transfers in	100,000	-	-	11,718	-	-	-
Transfers out	(2,391)	(8,875)	-	(32,000)	-	(703,000)	(73,365)
Total other financing sources (uses)	98,259	(8,875)	-	(20,282)	-	(703,000)	(73,365)
Net changes in fund balances	89,082	(49,172)	-	2,985	(1,589)	(347,305)	49,572
FUND BALANCE, BEGINNING AS PREVIOUSLY REPORTED	50,149	266,450	811,022	177,883	23,570	1,176,777	2,491,266
Change within financial reporting entity (nonmajor to major fund)	-	-	(811,022)	-	-	-	-
FUND BALANCE, BEGINNING AS ADJUSTED OR RESTATED	50,149	266,450	-	177,883	23,570	1,176,777	2,491,266
FUND BALANCES, ENDING	\$ 139,231	\$ 217,278	\$ -	\$ 180,868	\$ 21,981	\$ 829,472	\$ 2,540,838

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
\$ -	\$ -	\$ -	\$ 1,198,220	\$ 1,802,215	\$ -	\$ 2,630	\$ 344,786	\$ 3,347,851
387,645	126,028	1,241,270	-	-	3,475	-	2,706	2,267,437
99,470	-	21	-	-	-	-	22,440	245,579
185,591	2,032,571	-	151,844	-	-	-	14,481	3,380,630
94,218	44,497	27,018	21,554	45,192	2,263	58	68,413	499,691
766,924	2,203,096	1,268,309	1,371,618	1,847,407	5,738	2,688	452,826	9,741,188
375,678	918,280	766,493	-	353,266	-	-	192,810	2,766,786
656,509	342,841	251,773	848,208	268,300	1,003	2,295	76,994	3,632,486
184,268	636,146	-	-	53,605	-	-	-	900,943
1,216,455	1,897,267	1,018,266	848,208	675,171	1,003	2,295	269,804	7,300,215
(449,531)	305,829	250,043	523,410	1,172,236	4,735	393	183,022	2,440,973
2,158,166	2,000	-	-	-	-	4	-	2,160,820
-	66,875	-	-	26,618	-	-	-	205,211
(13,981)	(36,911)	(30,176)	(807,927)	(10,498)	-	-	-	(1,719,124)
2,144,185	31,964	(30,176)	(807,927)	16,120	-	4	-	646,907
1,694,654	337,793	219,867	(284,517)	1,188,356	4,735	397	183,022	3,087,880
125,020	891,584	395,384	422,609	-	44,362	674	1,270,966	8,147,716
-	-	-	-	-	-	-	-	(811,022)
125,020	891,584	395,384	422,609	-	44,362	674	1,270,966	7,336,694
\$ 1,819,674	\$ 1,229,377	\$ 615,251	\$ 138,092	\$ 1,188,356	\$ 49,097	\$ 1,071	\$ 1,453,988	\$ 10,424,574

**Schedule of Revenues, Expenditures, and Changes in Fund
Balances – Actual and Budget – Nonmajor Governmental
Funds**

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, 2024

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
REVENUES:				
Local fees	\$ 344,000	\$ 344,000	\$ 325,082	\$ (18,918)
Miscellaneous	148,000	148,000	123,648	(24,352)
Grants and donations	178,667	178,667	226,040	47,373
Interest on investments	1,500	1,500	7,441	5,941
Total revenues	672,167	672,167	682,211	10,044
EXPENDITURES:				
Personnel service	54,959	68,037 (1)	63,636	4,401
Materials and service	604,663	588,663 (1)	621,126	(32,463)
Capital outlay	50,000	50,000 (1)	6,626	43,374
Contingency	65,045	65,045 (1)	-	65,045
Total expenditures	774,667	771,745	691,388	80,357
Revenues over (under) expenditures	(102,500)	(99,578)	(9,177)	90,401
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of assets	500	500	650	150
Transfers in	100,000	100,000	100,000	-
Transfers out	-	(2,922) (1)	(2,391)	531
Total other financing sources (uses)	100,500	97,578	98,259	681
Net changes in fund balances	(2,000)	(2,000)	89,082	91,082
FUND BALANCE, BEGINNING	2,000	2,000	50,149	48,149
FUND BALANCE, ENDING	\$ -	\$ -	\$ 139,231	\$ 139,231

(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, 2024**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
REVENUES:				
Local fees	\$ 60,000	\$ 60,000	\$ 56,483	\$ (3,517)
Interest on investments	5,000	5,000	11,558	6,558
Total revenues	65,000	65,000	68,041	3,041
EXPENDITURES:				
Personnel service	100,695	97,820 (1)	96,623	1,197
Materials and service	15,970	14,470 (1)	11,715	2,755
Contingency	203,335	203,335 (1)	-	203,335
Total expenditures	320,000	315,625	108,338	207,287
Revenues over (under) expenditures	(255,000)	(250,625)	(40,297)	210,328
OTHER FINANCING SOURCES (USES):				
Transfers out	(5,000)	(9,375) (1)	(8,875)	500
Total other financing sources (uses)	(5,000)	(9,375)	(8,875)	500
Net changes in fund balances	(260,000)	(260,000)	(49,172)	210,828
FUND BALANCE, BEGINNING	260,000	260,000	266,450	6,450
FUND BALANCE, ENDING	\$ -	\$ -	\$ 217,278	\$ 217,278

(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, 2024**

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Local fees	\$ 16,000	\$ 16,000	\$ 17,508	\$ 1,508
Interest on investments	1,500	1,500	8,655	7,155
Total revenues	17,500	17,500	26,163	8,663
EXPENDITURES:				
Materials and service	2,699	2,699 (1)	2,896	(197)
Capital outlay	75,045	43,045 (1)	-	43,045
Contingency	119,756	119,756 (1)	-	119,756
Total expenditures	197,500	165,500	2,896	162,604
Revenues over (under) expenditures	(180,000)	(148,000)	23,267	171,267
OTHER FINANCING SOURCES (USES):				
Transfers in	10,000	10,000	11,718	1,718
Transfers out	-	(32,000) (1)	(32,000)	-
Total other financing sources (uses)	10,000	(22,000)	(20,282)	1,718
Net changes in fund balances	(170,000)	(170,000)	2,985	172,985
FUND BALANCE, BEGINNING	170,000	170,000	177,883	7,883
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180,868</u>	<u>\$ 180,868</u>

(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, 2024

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Grants and donations	\$ 46,976	\$ 51,776	\$ 49,910	\$ (1,866)
Interest on investments	-	-	2,071	2,071
Total revenues	46,976	51,776	51,981	205
EXPENDITURES:				
Materials and service	47,656	53,656 (1)	53,570	86
Contingency	23,943	22,743 (1)	-	22,743
Total expenditures	71,599	76,399	53,570	22,829
Net changes in fund balances	(24,623)	(24,623)	(1,589)	23,034
FUND BALANCE, BEGINNING	24,623	24,623	23,570	(1,053)
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,981</u>	<u>\$ 21,981</u>

(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, 2024

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Grants and donations	\$ 550,500	\$ 550,500	\$ 666,426	\$ 115,926
Interest on investments	-	-	40,377	40,377
Total revenues	550,500	550,500	706,803	156,303
EXPENDITURES:				
Materials and service	564,243	564,243 (1)	351,108	213,135
Contingency	283,257	283,257 (1)	-	283,257
Total expenditures	847,500	847,500	351,108	496,392
Revenues over (under) expenditures	(297,000)	(297,000)	355,695	652,695
OTHER FINANCING SOURCES (USES):				
Transfers out	(703,000)	(703,000) (1)	(703,000)	-
Total other financing sources (uses)	(703,000)	(703,000)	(703,000)	-
Net changes in fund balances	(1,000,000)	(1,000,000)	(347,305)	652,695
FUND BALANCE, BEGINNING	1,000,000	1,000,000	1,176,777	176,777
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 829,472</u>	<u>\$ 829,472</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, 2024

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
REVENUES:				
Local fees	\$ 125,000	\$ 125,000	\$ 107,240	\$ (17,760)
Grants and donations	40,000	40,000	53,767	13,767
Interest on investments	19,000	19,000	126,376	107,376
Total revenues	184,000	184,000	287,383	103,383
EXPENDITURES:				
Materials and service	300,000	300,000 (1)	144,148	155,852
Capital outlay	802,300	802,300 (1)	20,298	782,002
Contingency	1,397,210	1,397,210 (1)	-	1,397,210
Total expenditures	2,499,510	2,499,510	164,446	2,335,064
Revenues over (under) expenditures	(2,315,510)	(2,315,510)	122,937	2,438,447
OTHER FINANCING SOURCES (USES):				
Transfers out	(125,000)	(125,000) (1)	(73,365)	51,635
Total other financing sources (uses)	(125,000)	(125,000)	(73,365)	51,635
Net changes in fund balances	(2,440,510)	(2,440,510)	49,572	2,490,082
FUND BALANCE, BEGINNING	2,440,510	2,440,510	2,491,266	50,756
FUND BALANCE, ENDING	\$ -	\$ -	\$ 2,540,838	\$ 2,540,838

(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, 2024

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
REVENUES:				
Local fees	\$ 464,000	\$ 464,000	\$ 387,645	\$ (76,355)
Miscellaneous	50,000	50,000	99,470	49,470
Grants and donations	238,400	238,400	185,591	(52,809)
Interest on investments	-	-	94,218	94,218
Total revenues	752,400	752,400	766,924	14,524
EXPENDITURES:				
Personnel service	385,524	381,888 (1)	375,678	6,210
Materials and service	466,484	601,484 (1)	656,509	(55,025)
Capital outlay	275,050	275,050 (1)	184,268	90,782
Contingency	660,392	660,392 (1)	-	660,392
Total expenditures	1,787,450	1,918,814	1,216,455	702,359
Revenues over (under) expenditures	(1,035,050)	(1,166,414)	(449,531)	716,883
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of assets	1,000,000	1,145,250	2,158,166	1,012,916
Transfers out	-	(13,886) (1)	(13,981)	(95)
Total other financing sources (uses)	1,000,000	1,131,364	2,144,185	1,012,821
Net changes in fund balances	(35,050)	(35,050)	1,694,654	1,729,704
FUND BALANCE, BEGINNING	35,050	35,050	125,020	89,970
FUND BALANCE, ENDING	\$ -	\$ -	\$ 1,819,674	\$ 1,819,674

(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, 2024

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Local fees	\$ 110,000	\$ 110,000	\$ 126,028	\$ 16,028
Grants and donations	1,183,209	1,388,209	2,032,571	644,362
Interest on investments	10,500	10,500	44,497	33,997
Total revenues	1,303,709	1,508,709	2,203,096	694,387
EXPENDITURES:				
Personnel service	1,022,137	980,055 (1)	918,280	61,775
Materials and service	393,922	373,922 (1)	342,841	31,081
Capital outlay	166,539	391,539 (1)	636,146	(244,607)
Contingency	523,533	523,533 (1)	-	523,533
Total expenditures	2,106,131	2,269,049	1,897,267	371,782
Revenues over (under) expenditures	(802,422)	(760,340)	305,829	1,066,169
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of assets	-	-	2,000	2,000
Transfers in	66,875	66,875	66,875	-
Transfers out	-	(42,082) (1)	(36,911)	5,171
Total other financing sources (uses)	66,875	24,793	31,964	7,171
Net changes in fund balances	(735,547)	(735,547)	337,793	1,073,340
FUND BALANCE, BEGINNING	735,547	735,547	891,584	156,037
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,229,377</u>	<u>\$ 1,229,377</u>

(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, 2024

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
REVENUES:				
Local fees	\$ 1,079,500	\$ 1,095,000	\$ 1,241,270	\$ 146,270
Miscellaneous	-	-	21	21
Interest on investments	-	-	27,018	27,018
Total revenues	1,079,500	1,095,000	1,268,309	173,309
EXPENDITURES:				
Personnel service	787,440	772,084 (1)	766,493	5,591
Materials and service	241,031	241,031 (1)	251,773	(10,742)
Contingency	51,029	51,029 (1)	-	51,029
Total expenditures	1,079,500	1,064,144	1,018,266	45,878
Revenues over (under) expenditures	-	30,856	250,043	219,187
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(30,856) (1)	(30,176)	680
Total other financing sources (uses)	-	(30,856)	(30,176)	680
Net changes in fund balances	-	-	219,867	219,867
FUND BALANCE, BEGINNING	-	-	395,384	395,384
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 615,251</u>	<u>\$ 615,251</u>

(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, 2024

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Property taxes collected by County	\$ 1,217,400	\$ 1,237,400	\$ 1,198,220	\$ (39,180)
Grants and donations	150,000	150,000	151,844	1,844
Interest on investments	2,000	12,000	21,554	9,554
Total revenues	1,369,400	1,399,400	1,371,618	(27,782)
EXPENDITURES:				
Materials and service	877,000	877,000 (1)	842,967	34,033
Special payments	5,400	5,400 (1)	5,241	159
Total expenditures	882,400	882,400	848,208	34,192
Revenues over (under) expenditures	487,000	517,000	523,410	6,410
Transfers out	(1,087,000)	(1,117,000) (1)	(807,927)	309,073
Total other financing sources (uses)	(1,087,000)	(1,117,000)	(807,927)	309,073
Net changes in fund balances	(600,000)	(600,000)	(284,517)	315,483
FUND BALANCE, BEGINNING	600,000	600,000	422,609	(177,391)
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 138,092</u>	<u>\$ 138,092</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, 2024

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
REVENUES:				
Property taxes collected by County	\$ 1,868,330	\$ 1,868,330	\$ 1,802,215	\$ (66,115)
Interest on investments	-	-	45,192	45,192
Total revenues	1,868,330	1,868,330	1,847,407	(20,923)
EXPENDITURES:				
Personnel service	1,131,700	1,131,700 (1)	353,266	778,434
Materials and service	474,200	419,200 (1)	268,300	150,900
Capital outlay	-	55,000 (1)	53,605	1,395
Contingency	219,534	219,534 (1)	-	219,534
Total expenditures	1,825,434	1,825,434	675,171	1,150,263
Revenues over (under) expenditures	42,896	42,896	1,172,236	1,129,340
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	26,618	26,618
Transfers out	(42,896)	(42,896) (1)	(10,498)	32,398
Total other financing sources (uses)	(42,896)	(42,896)	16,120	59,016
Net changes in fund balances	-	-	1,188,356	1,188,356
FUND BALANCE, BEGINNING	-	-	-	-
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,188,356</u>	<u>\$ 1,188,356</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, 2024**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Local fees	\$ 3,500	\$ 3,500	\$ 3,475	\$ (25)
Interest on investments	450	450	2,263	1,813
Total revenues	3,950	3,950	5,738	1,788
EXPENDITURES:				
Materials and service	33,950	33,950	1,003	32,947
Total expenditures	33,950	33,950	1,003	32,947
Net changes in fund balances	(30,000)	(30,000)	4,735	34,735
FUND BALANCE, BEGINNING	30,000	30,000	44,362	14,362
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,097</u>	<u>\$ 49,097</u>

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, 2024

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Property taxes collected by County	\$ 2,650	\$ 2,650	\$ 2,630	\$ (20)
Interest on investments	40	40	58	18
Total revenues	2,690	2,690	2,688	(2)
EXPENDITURES:				
Materials and service	2,596	2,596 (1)	2,295	301
Contingency	600	600 (1)	-	600
Total expenditures	3,196	3,196	2,295	901
Revenues over (under) expenditures	(506)	(506)	393	899
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of assets	6	6	4	(2)
Total other financing sources (uses)	6	6	4	(2)
Net changes in fund balances	(500)	(500)	397	897
FUND BALANCE, BEGINNING	500	500	674	174
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,071</u>	<u>\$ 1,071</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, 2024

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
REVENUES:				
Property taxes collected by County	\$ 355,000	\$ 355,000	\$ 344,786	\$ (10,214)
Local fees	18,000	18,000	2,706	(15,294)
Miscellaneous	-	-	22,440	22,440
Grants and donations	12,000	12,000	14,481	2,481
Interest on investments	-	-	68,413	68,413
Total revenues	385,000	385,000	452,826	67,826
EXPENDITURES:				
Personnel service	240,640	240,640 (1)	192,810	47,830
Materials and service	176,000	176,000 (1)	76,994	99,006
Capital outlay	55,000	55,000 (1)	-	55,000
Contingency	243,518	243,518 (1)	-	243,518
Total expenditures	715,158	715,158	269,804	445,354
Net changes in fund balances	(330,158)	(330,158)	183,022	513,180
FUND BALANCE, BEGINNING	1,117,518	1,117,518	1,270,966	153,448
FUND BALANCE, ENDING	<u>\$ 787,360</u>	<u>\$ 787,360</u>	<u>\$ 1,453,988</u>	<u>\$ 666,628</u>

(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, 2024

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest on investments	\$ -	\$ -	\$ 45,685	\$ 45,685
Total revenues	-	-	45,685	45,685
EXPENDITURES:				
Debt service	600,000	600,000 (1)	2,021	597,979
Contingency	1,191,125	1,191,125 (1)	-	1,191,125
Total expenditures	1,791,125	1,791,125	2,021	1,789,104
Revenues over (under) expenditures	(1,791,125)	(1,791,125)	43,664	1,834,789
OTHER FINANCING SOURCES (USES):				
Transfers in	1,791,125	1,791,125	1,491,125	(300,000)
Total other financing sources (uses)	1,791,125	1,791,125	1,491,125	(300,000)
Net changes in fund balances	-	-	1,534,789	1,534,789
FUND BALANCE, BEGINNING	-	-	-	-
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,534,789</u>	<u>\$ 1,534,789</u>

(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, 2024**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
REVENUES:				
Local fees	\$ 3,740,000	\$ 3,740,000	\$ 4,267,068	\$ 527,068
Miscellaneous	42,000	42,000	41,900	(100)
Intergovernmental services	3,000	3,000	9,131	6,131
Interest on investments	40,000	40,000	264,876	224,876
Total revenues	3,825,000	3,825,000	4,582,975	757,975
EXPENDITURES:				
Personnel service	219,006	223,415 (1)	219,173	4,242
Materials and service	2,868,389	2,853,389 (1)	2,809,162	44,227
Capital outlay	300,000	300,000 (1)	-	300,000
Debt service	725,700	725,700 (1)	376,191	349,509
Contingency	3,711,905	3,711,905 (1)	-	3,711,905
Total expenditures	7,825,000	7,814,409	3,404,526	4,409,883
Revenues over (under) expenditures	(4,000,000)	(3,989,409)	1,178,449	5,167,858
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(10,591) (1)	(9,416)	1,175
Total other financing sources (uses)	-	(10,591)	(9,416)	1,175
Net changes in fund balances	(4,000,000)	(4,000,000)	1,169,033	5,169,033
FUND BALANCE, BEGINNING	4,000,000	4,000,000	4,948,453	948,453
FUND BALANCE, ENDING	\$ -	\$ -	6,117,486	\$ 6,117,486
RECONCILIATION TO NET POSITION - GAAP BASIS				
Capital assets, net			4,343,913	
OPEB asset			2,519	
Deferred outflows related to pensions			80,358	
Deferred outflows related to OPEB			1,165	
Accrued compensated absences			(14,354)	
Net pension liability			(199,785)	
OPEB liability			(7,260)	
Deferred inflows related to pensions			(18,587)	
Deferred inflows related to OPEB			(1,416)	
NET POSITION			<u>\$ 10,304,039</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, 2024

	Governmental Activities - Internal Service Funds			
	PERS Reserve Fund	Internal Services Fund	Support Major Projects Fund	Total
ASSETS:				
Cash and investments	\$ 842,160	\$ 244,519	\$ 496,831	\$ 1,583,510
Accounts receivable, net	-	635	-	635
Prepays	-	45,684	-	45,684
Total assets	<u>\$ 842,160</u>	<u>\$ 290,838</u>	<u>\$ 496,831</u>	<u>\$ 1,629,829</u>
LIABILITIES:				
Accounts payable	\$ -	\$ 131,100	\$ -	\$ 131,100
Total liabilities	<u>-</u>	<u>131,100</u>	<u>-</u>	<u>131,100</u>
NET POSITION:				
Unrestricted	<u>842,160</u>	<u>159,738</u>	<u>496,831</u>	<u>1,498,729</u>
Total net position	<u>842,160</u>	<u>159,738</u>	<u>496,831</u>	<u>1,498,729</u>
Total liabilities and net position	<u>\$ 842,160</u>	<u>\$ 290,838</u>	<u>\$ 496,831</u>	<u>\$ 1,629,829</u>

COLUMBIA COUNTY, OREGON
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2024

	Governmental Activities - Internal Service Funds			
	PERS Reserve Fund	Internal Services Fund	Support Major Projects Fund	Total
OPERATING REVENUES:				
Miscellaneous	\$ -	\$ 40,229	\$ -	\$ 40,229
Intergovernmental services	-	5,220,110	-	5,220,110
Total operating revenues	-	5,260,339	-	5,260,339
OPERATING EXPENSES:				
Personnel service	158,261	3,797,736	-	3,955,997
Materials and service	-	1,275,651	3,482	1,279,133
Total operating expenses	158,261	5,073,387	3,482	5,235,130
Operating income (loss)	(158,261)	186,952	(3,482)	25,209
NON-OPERATING REVENUES (EXPENSE):				
Interest on investments	43,179	2,828	22,711	68,718
Total non-operating income (expenses)	43,179	2,828	22,711	68,718
Net income (loss) before transfers	(115,082)	189,780	19,229	93,927
TRANSFERS:				
Transfers in (out)	-	(48,544)	122,500	73,956
Net income (loss) before contributions	(115,082)	141,236	141,729	167,883
CAPITAL CONTRIBUTIONS:				
Capital contributions to County	-	(32,240)	(55,125)	(87,365)
Net change in fund balance	(115,082)	108,996	86,604	80,518
NET POSITION, BEGINNING	957,242	50,742	410,227	1,418,211
NET POSITION, ENDING	<u>\$ 842,160</u>	<u>\$ 159,738</u>	<u>\$ 496,831</u>	<u>\$ 1,498,729</u>

COLUMBIA COUNTY, OREGON
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2024

	Governmental Activities - Internal Service Funds			
	PERS Reserve Fund	Internal Services Fund	Support Major Projects Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ -	\$ 5,268,688	\$ -	\$ 5,268,688
Cash paid to employees and others for salaries and benefits	(158,261)	(3,797,736)	-	(3,955,997)
Cash paid to suppliers and others	-	(1,193,865)	(3,482)	(1,197,347)
Net cash provided by (used for) operating activities	(158,261)	277,087	(3,482)	115,344
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers in (out)	-	(48,544)	122,500	73,956
Net cash provided by (used for) non-capital financing activities	-	(48,544)	122,500	73,956
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of capital assets	-	(32,240)	(55,125)	(87,365)
Net cash (used for) capital and related financing activities	-	(32,240)	(55,125)	(87,365)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	43,179	2,828	22,711	68,718
Net cash provided by investing activities	43,179	2,828	22,711	68,718
Net increase (decrease) in cash and investments	(115,082)	199,131	86,604	170,653
CASH AND INVESTMENTS, BEGINNING	957,242	45,388	410,227	1,412,857
CASH AND INVESTMENTS, ENDING	<u>\$ 842,160</u>	<u>\$ 244,519</u>	<u>\$ 496,831</u>	<u>\$ 1,583,510</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES				
Operating Income	\$ (158,261)	\$ 186,952	\$ (3,482)	\$ 25,209
Adjustments				
Inventories	-	8,349	-	8,349
Prepays	-	(45,684)	-	(45,684)
Increase (decrease) in:				
Accounts payable and accrued expenses	-	127,470	-	127,470
Net cash provided by (used for) operating activities	<u>\$ (158,261)</u>	<u>\$ 277,087</u>	<u>\$ (3,482)</u>	<u>\$ 115,344</u>
NON-CASH CAPITAL FINANCING ACTIVITIES				
Capital contributions to the County	\$ -	\$ (32,240)	\$ (55,125)	\$ (87,365)
Total non-cash capital financing activities	<u>\$ -</u>	<u>\$ (32,240)</u>	<u>\$ (55,125)</u>	<u>\$ (87,365)</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, 2024

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest on investments	\$ -	\$ -	\$ 43,179	\$ 43,179
Total revenues	-	-	43,179	43,179
EXPENDITURES:				
Personnel service	300,000	300,000 (1)	158,261	141,739
Contingency	640,000	640,000 (1)	-	640,000
Total expenditures	940,000	940,000	158,261	781,739
Net changes in fund balances	(940,000)	(940,000)	(115,082)	824,918
FUND BALANCE, BEGINNING	940,000	940,000	957,242	17,242
FUND BALANCE, ENDING	\$ -	\$ -	\$ 842,160	\$ 842,160

(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, 2024

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Miscellaneous	\$ 58,900	\$ 58,900	\$ 40,229	\$ (18,671)
Intergovernmental services	5,335,269	5,335,269	5,220,110	(115,159)
Interest on investments	-	-	2,828	2,828
Total revenues	5,394,169	5,394,169	5,263,167	(131,002)
EXPENDITURES:				
Personnel service	4,021,396	3,865,746 (1)	3,797,736	68,010
Materials and service	1,411,098	1,411,098 (1)	1,275,651	135,447
Capital outlay	45,000	45,000 (1)	32,240	12,760
Contingency	40,000	40,000 (1)	-	40,000
Total expenditures	5,517,494	5,361,844	5,105,627	256,217
Revenues over (under) expenditures	(123,325)	32,325	157,540	125,215
OTHER FINANCING SOURCES (USES):				
Transfers in	183,325	183,325	183,325	-
Transfers out	(80,000)	(235,650) (1)	(231,869)	3,781
Total other financing sources (uses)	103,325	(52,325)	(48,544)	3,781
Net changes in fund balances	(20,000)	(20,000)	108,996	128,996
FUND BALANCE, BEGINNING	20,000	20,000	50,742	30,742
FUND BALANCE, ENDING	\$ -	\$ -	\$ 159,738	\$ 159,738

(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, 2024

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest on investments	\$ -	\$ -	\$ 22,711	\$ 22,711
Total revenues	-	-	22,711	22,711
EXPENDITURES:				
Materials and service	73,500	73,500 (1)	3,482	70,018
Capital outlay	465,000	465,000 (1)	55,125	409,875
Total expenditures	538,500	538,500	58,607	479,893
Revenues over (under) expenditures	(538,500)	(538,500)	(35,896)	502,604
OTHER FINANCING SOURCES (USES):				
Transfers in	122,500	122,500	122,500	-
Total other financing sources (uses)	122,500	122,500	122,500	-
Net changes in fund balances	(416,000)	(416,000)	86,604	502,604
FUND BALANCE, BEGINNING	416,000	416,000	410,227	(5,773)
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 496,831</u>	<u>\$ 496,831</u>

(1) Appropriation level

COLUMBIA COUNTY, OREGON
GENERAL FUND - BUDGETARY BASIS
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
Assessor's office:				
Personnel service	\$ 1,444,400	\$ 1,388,473	\$ 1,301,912	\$ 86,561
Materials and service	376,027	376,027	372,874	3,153
Transfers out	-	55,927	50,393	5,534
Subtotal	1,820,427	1,820,427	1,725,179	95,248
GIS:				
Personnel service	293,718	281,712	281,577	135
Materials and service	73,685	73,685	70,842	2,843
Transfers out	-	12,006	12,006	-
Subtotal	367,403	367,403	364,425	2,978
Tax collector:				
Personnel service	244,801	235,554	233,483	2,071
Materials and service	158,378	158,378	124,294	34,084
Transfers out	-	9,247	9,039	208
Subtotal	403,179	403,179	366,816	36,363
Clerk's office:				
Personnel service	331,828	318,765	316,098	2,667
Materials and service	153,101	153,101	137,966	15,135
Transfers out	-	13,063	12,667	396
Subtotal	484,929	484,929	466,731	18,198
Elections:				
Personnel service	116,359	111,089	112,662	(1,573)
Materials and service	134,150	134,150	138,363	(4,213)
Transfers out	-	5,270	5,307	(37)
Subtotal	250,509	250,509	256,332	(5,823)
Sheriff's office:				
Personnel service	3,149,045	1,553,366	1,871,878	(318,512)
Materials and service	1,240,175	1,240,175	1,199,106	41,069
Capital outlay	-	-	86,713	(86,713)
Transfers out	-	119,964	127,913	(7,949)
Subtotal	4,389,220	2,913,505	3,285,610	(372,105)
County surveyor:				
Personnel service	212,045	203,774	203,334	440
Materials and service	42,752	42,752	38,568	4,184
Transfers out	2,500	10,771	10,771	-
Subtotal	257,297	257,297	252,673	4,624
District attorney/child support:				
Personnel service	1,889,405	1,818,139	1,712,021	106,118
Materials and service	388,485	388,485	391,976	(3,491)
Capital outlay	35,000	35,000	-	35,000
Transfers out	-	71,266	68,974	2,292
Subtotal	2,312,890	2,312,890	2,172,971	139,919
Justice court:				
Personnel service	299,683	287,971	276,661	11,310
Materials and service	251,151	251,151	315,189	(64,038)
Transfers out	38,000	49,712	49,325	387
Subtotal	588,834	588,834	641,175	(52,341)
Columbia County firing range:				
Materials and service	7,855	7,855	4,450	3,405
Subtotal	7,855	7,855	4,450	3,405

COLUMBIA COUNTY, OREGON
GENERAL FUND - BUDGETARY BASIS
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
Juvenile department:				
Personnel service	\$ 788,064	\$ 757,151	\$ 751,782	\$ 5,369
Materials and service	352,459	352,459	297,638	54,821
Transfers out	-	30,913	30,644	269
Subtotal	1,140,523	1,140,523	1,080,064	60,459
Veteran's services:				
Materials and service	145,340	194,036	146,778	47,258
Subtotal	145,340	194,036	146,778	47,258
Public health:				
Personnel service	1,414,728	1,360,264	1,051,962	308,302
Materials and service	786,630	786,630	465,451	321,179
Transfers out	-	54,464	40,523	13,941
Subtotal	2,201,358	2,201,358	1,557,936	643,422
Emergency services:				
Personnel service	319,490	305,672	306,638	(966)
Materials and service	103,831	103,831	107,754	(3,923)
Transfers out	-	13,818	7,507	6,311
Subtotal	423,321	423,321	421,899	1,422
Finance department/treasurer:				
Materials and service	31,497	31,497	14,712	16,785
Subtotal	31,497	31,497	14,712	16,785
Land development-planning services:				
Personnel service	820,420	788,334	743,028	45,306
Materials and service	171,336	171,336	157,553	13,783
Transfers out	15,000	47,086	40,025	7,061
Subtotal	1,006,756	1,006,756	940,606	66,150
Land development - sanitation:				
Personnel service	374,061	359,581	291,823	67,758
Materials and service	75,769	75,769	74,457	1,312
Transfers out	20,000	34,480	29,543	4,937
Subtotal	469,830	469,830	395,823	74,007
Compliance:				
Personnel service	20,721	19,862	18,804	1,058
Materials and service	2,025	2,025	1,725	300
Transfers out	-	859	810	49
Subtotal	22,746	22,746	21,339	1,407
Non-departmental:				
Materials and service	92,512	92,512	21,751	70,761
Debt service	1,074,426	1,074,426	1,074,079	347
Contingency	1,190,000	1,190,000	-	1,190,000
Transfers out	1,359,575	2,835,290	2,835,290	-
Subtotal	3,716,513	5,192,228	3,931,120	1,261,108
Total expenditures	\$ 20,040,427	\$ 20,089,123	\$ 18,046,639	\$ 2,042,484

Statistical Section

Columbia County, Oregon

Statistical Section

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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Governmental activities:				
Net investment in capital assets	\$ 46,683,131	\$ 40,691,329	\$ 38,473,179	\$ 33,038,502
Restricted for special purposes	28,748,082	29,345,350	31,589,766	31,824,737
Unrestricted	<u>(20,315,818)</u>	<u>(17,502,427)</u>	<u>(16,475,040)</u>	<u>(10,395,343)</u>
Total governmental activities net position	<u>\$ 55,115,395</u>	<u>\$ 52,534,252</u>	<u>\$ 53,587,905</u>	<u>\$ 54,467,896</u>
Business-type activities:				
Net investment in capital assets	\$ 4,343,913	\$ 4,278,739	\$ 4,250,673	\$ 3,801,006
Restricted for special purposes	5,953,056	4,835,119	3,808,965	3,333,702
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total business-type activities net position	<u>\$ 10,296,969</u>	<u>\$ 9,113,858</u>	<u>\$ 8,059,638</u>	<u>\$ 7,134,708</u>
Primary government:				
Net investment in capital assets	\$ 51,027,044	\$ 44,970,068	\$ 42,723,852	\$ 36,839,508
Restricted for special purposes	34,701,138	34,180,469	35,398,731	35,158,439
Unrestricted	<u>(20,315,818)</u>	<u>(17,502,427)</u>	<u>(16,475,040)</u>	<u>(10,395,343)</u>
Total primary government net position	<u>\$ 65,412,364</u>	<u>\$ 61,648,110</u>	<u>\$ 61,647,543</u>	<u>\$ 61,602,604</u>

2020	2019	2018	2017	2016	2015
\$ 40,424,178	\$ 39,688,516	\$ 41,393,408	\$ 38,350,270	\$ 37,507,256	\$ 35,611,296
17,890,622	18,163,941	14,561,736	13,103,799	10,233,711	9,255,648
(9,802,725)	(12,496,105)	(12,049,064)	(12,177,961)	(9,796,851)	(6,562,905)
<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>	<u>\$ 38,304,039</u>
\$ 3,760,785	\$ 2,362,566	\$ 2,167,675	\$ 1,791,685	\$ 1,359,090	\$ 869,345
(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	1,165,400
<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>	<u>\$ 2,034,745</u>
\$ 44,184,963	\$ 42,051,082	\$ 43,561,083	\$ 40,141,955	\$ 38,866,346	\$ 36,480,641
17,888,187	23,420,406	15,261,736	13,603,799	10,533,711	9,255,648
(7,229,056)	(14,844,437)	(10,703,584)	(11,089,702)	(8,867,361)	(5,397,505)
<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>	<u>\$ 40,338,784</u>

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

	2024	2023	2022	2021
EXPENSES				
Governmental activities:				
General government	\$ 10,124,793	\$ 15,637,871	\$ 15,591,827	\$ 11,135,714
Roads and bridges	7,527,392	5,329,875	5,413,877	6,863,077
Public safety	22,703,653	15,487,343	14,927,419	15,246,275
Health and welfare	1,749,401	1,820,615	2,153,396	5,054,322
Culture and recreation	2,231,589	1,472,709	1,381,943	1,428,983
Economic development	351,108	8,998,516	139,244	2,993,630
Interest on long-term debt	359,952	-	-	925,301
Total governmental activities expenses	<u>45,047,888</u>	<u>48,746,929</u>	<u>39,607,706</u>	<u>43,647,302</u>
Business-type activities:				
Sewer	<u>3,390,448</u>	<u>3,392,090</u>	<u>3,225,000</u>	<u>3,037,025</u>
Total business-type activities expenses	<u>3,390,448</u>	<u>3,392,090</u>	<u>3,225,000</u>	<u>3,037,025</u>
Total expenses	<u>\$ 48,438,336</u>	<u>\$ 52,139,019</u>	<u>\$ 42,832,706</u>	<u>\$ 46,684,327</u>
PROGRAM REVENUES				
Governmental activities:				
Charges for services				
Public safety	\$ 5,117,468	\$ 4,498,862	\$ 5,407,893	\$ 3,926,183
Economic development	-	3,019	559,995	406,562
General govt and other activities	7,835,597	5,534,241	5,921,137	4,218,804
Operating grants and contributions	18,001,372	23,123,961	18,833,464	24,417,228
Capital grants and contributions	-	-	-	-
Total governmental activities program revenues	<u>30,954,437</u>	<u>33,160,083</u>	<u>30,722,489</u>	<u>32,968,777</u>
Business-type activities:				
Charges for service - transfer station	4,318,099	4,320,878	4,123,793	4,044,506
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	<u>4,318,099</u>	<u>4,320,878</u>	<u>4,123,793</u>	<u>4,044,506</u>
Total program revenues	<u>\$ 35,272,536</u>	<u>\$ 37,480,961</u>	<u>\$ 34,846,282</u>	<u>\$ 37,013,283</u>
Net (Expense)/Revenue:				
Governmental activities	\$ (14,093,451)	\$ (15,586,846)	\$ (8,885,217)	\$ (10,678,526)
Business-type activities	<u>927,651</u>	<u>928,788</u>	<u>898,793</u>	<u>1,007,481</u>
Total net expense	<u>\$ (13,165,800)</u>	<u>\$ (14,658,058)</u>	<u>\$ (7,986,424)</u>	<u>\$ (9,671,045)</u>
General Revenues and Other Changes in Net Position:				
Governmental activities:				
Property taxes	\$ 15,778,651	\$ 13,479,232	\$ 12,859,153	\$ 15,103,476
Intergovernmental	-	-	-	-
Fees, royalties, misc.	-	-	-	1,032,189
Interest and investment earnings	1,697,548	1,053,961	230,648	269,815
Transfers	<u>9,416</u>	<u>-</u>	<u>-</u>	<u>237,862</u>
Total governmental activities	17,485,615	14,533,193	13,089,801	16,643,342
Business-type activities:				
Interest and investment earnings	264,876	125,434	26,137	40,014
Transfers	<u>(9,416)</u>	<u>-</u>	<u>-</u>	<u>(244,806)</u>
Total business-type activities	<u>255,460</u>	<u>125,434</u>	<u>26,137</u>	<u>(204,792)</u>
Total	<u>\$ 17,741,075</u>	<u>\$ 14,658,627</u>	<u>\$ 13,115,938</u>	<u>\$ 16,438,550</u>
Gain (Loss) on disposal of assets	-	-	-	(26,001)
Special payments	-	-	-	(5,528)
Extraordinary item	-	-	-	-
Government activities prior period adjustment	-	-	-	-
GASB 68 beginning balance restatement	-	-	-	-
Change in Net Position:				
Governmental activities	\$ 3,392,164	\$ (1,053,653)	\$ 4,204,584	\$ 5,933,287
Business-type activities	<u>1,183,111</u>	<u>1,054,222</u>	<u>924,930</u>	<u>802,689</u>
Total	<u>\$ 4,575,275</u>	<u>\$ 569</u>	<u>\$ 5,129,514</u>	<u>\$ 6,735,976</u>

2020	2019	2018	2017	2016	2015
\$ 12,497,563	\$ 11,992,914	\$ 10,955,627	\$ 7,799,482	\$ 8,074,730	\$ 4,798,143
6,383,522	6,430,337	7,375,845	6,063,186	6,488,377	5,026,777
11,560,595	14,669,414	13,469,977	12,064,715	12,281,630	8,124,493
1,476,110	1,459,045	997,175	278,917	374,843	1,646,918
1,591,109	1,074,714	1,150,499	1,349,201	1,521,110	1,359,871
3,108,920	1,766,835	1,976,470	2,260,997	2,224,564	3,069,194
1,722,425	583,536	655,597	1,426,769	1,942,940	1,938,588
38,340,244	37,976,795	36,581,190	31,243,267	32,908,194	25,963,984
2,838,820	2,510,147	2,508,263	2,280,324	2,235,458	1,892,005
2,838,820	2,510,147	2,508,263	2,280,324	2,235,458	1,892,005
\$ 41,179,064	\$ 40,486,942	\$ 39,089,453	\$ 33,523,591	\$ 35,143,652	\$ 27,855,989
\$ 3,716,428	\$ -	\$ 4,306,891	\$ 3,057,136	\$ 3,367,883	\$ 3,496,260
384,842	478,397	501,564	535,220	504,893	1,153,328
3,993,416	4,964,216	4,935,490	5,337,555	4,423,147	4,075,375
16,881,240	11,120,529	11,203,222	8,812,503	8,470,573	9,812,491
-	1,972,123	3,620,919	727,473	403,179	263,997
24,975,926	18,535,265	24,568,086	18,469,887	17,169,675	18,801,451
3,877,289	3,565,480	3,351,443	3,102,155	2,829,041	2,663,004
8,435	-	-	-	-	-
3,885,724	3,565,480	3,351,443	3,102,155	2,829,041	2,663,004
\$ 28,861,650	\$ 22,100,745	\$ 27,919,529	\$ 21,572,042	\$ 19,998,716	\$ 21,464,455
\$ (13,364,318)	\$ (19,441,530)	\$ (12,013,104)	\$ (12,773,380)	\$ (15,738,519)	\$ (7,162,533)
1,046,904	1,055,333	843,180	821,831	593,583	770,999
\$ (12,317,414)	\$ (18,386,197)	\$ (11,169,924)	\$ (11,951,549)	\$ (15,144,936)	\$ (6,391,534)
\$ 15,425,927	\$ 13,283,942	\$ 13,583,851	\$ 13,038,852	\$ 12,512,709	\$ 12,507,248
-	30,339	29,680	-	448,100	390,476
645,075	2,505,461	2,671,471	882,193	1,242,493	399,695
421,631	408,093	221,952	142,866	93,958	66,375
33,628	44,075	36,003	41,460	47,295	50,105
16,526,261	16,271,910	16,542,957	14,105,371	14,344,555	13,413,899
48,044	46,286	26,033	10,993	7,547	4,169
(33,628)	(44,075)	(36,003)	(41,460)	(47,295)	(50,105)
14,416	2,211	(9,970)	(30,467)	(39,748)	(45,936)
\$ 16,540,677	\$ 16,274,121	\$ 16,532,987	\$ 14,074,904	\$ 14,304,807	\$ 13,367,963
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	543,139	-
-	-	-	-	490,900	-
-	-	-	-	-	(8,600,872)
\$ 3,161,943	\$ (3,169,620)	\$ 4,529,853	\$ 1,331,991	\$ (359,925)	\$ (2,349,506)
1,061,320	1,057,544	833,210	791,364	553,835	725,063
\$ 4,223,263	\$ (2,112,076)	\$ 5,363,063	\$ 2,123,355	\$ 193,910	\$ (1,624,443)

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

Fiscal Year	Property Taxes	Public Service Taxes	Franchise Taxes	Mineral Royalties and Timber	Total
2023-24	\$ 15,778,651	\$ -	\$ -	\$ -	\$ 15,778,651
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
2014-15	12,466,653	390,476	106,866	101,691	13,065,686

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
General Fund:				
Nonspendable	\$ 236,959	\$ 177,933	\$ 34,612	\$ 313,962
Restricted	465,408	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	1,477,450	3,322,673	4,656,191	4,545,273
Total General Fund	<u>\$ 2,179,817</u>	<u>\$ 3,500,606</u>	<u>\$ 4,690,803</u>	<u>\$ 4,859,235</u>
All Other Governmental Funds:				
Nonspendable	\$ 339,682	\$ 428,535	\$ 425,657	\$ 239,327
Restricted	28,641,042	29,018,797	31,264,886	31,643,505
Committed	-	-	-	-
Assigned	49,306	58,206	58,206	450,808
Unassigned	-	-	-	(57,077)
Total Special Revenue Funds	<u>\$ 29,030,030</u>	<u>\$ 29,505,538</u>	<u>\$ 31,748,749</u>	<u>\$ 32,276,563</u>
All Governmental Funds:				
Nonspendable	\$ 576,641	\$ 606,468	\$ 460,269	\$ 553,289
Restricted	29,106,450	29,018,797	31,264,886	31,643,505
Committed	-	-	-	-
Assigned	49,306	58,206	58,206	450,808
Unassigned	1,477,450	3,322,673	4,656,191	4,488,196
Total All Governmental Funds	<u>\$ 31,209,847</u>	<u>\$ 33,006,144</u>	<u>\$ 36,439,552</u>	<u>\$ 37,135,798</u>

2020	2019	2018	2017	2016	2015
\$ 193,946	\$ 172,429	\$ 10,157	\$ 56,180	\$ 36,215	\$ 47,453
372,004	42,729	431,724	512,453	701,859	893,838
-	-	368,845	278,391	167,423	226,823
-	16,619	-	-	17,400	26,500
3,707,999	3,733,801	3,026,587	3,253,140	3,935,174	3,548,781
<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>	<u>\$ 4,743,395</u>
\$ 243,391	\$ 204,174	\$ 195,774	\$ 176,744	\$ 173,670	\$ 269,678
6,660,856	16,511,677	12,356,726	10,020,528	8,261,340	7,595,625
1,261,904	49,869	-	1,386,032	1,085,688	-
614,523	1,393,047	1,404,441	-	-	699,007
13,313,561	(117,661)	(18,399)	-	-	-
<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>	<u>\$ 8,564,310</u>
\$ 437,337	\$ 376,603	\$ 205,931	\$ 232,924	\$ 209,885	\$ 317,131
7,032,860	16,554,406	12,788,450	10,532,981	8,963,199	8,489,463
1,261,904	49,869	368,845	1,664,423	1,253,111	226,823
614,523	1,409,666	1,404,441	-	17,400	725,507
17,021,560	3,616,140	3,008,188	3,253,140	3,935,174	3,548,781
<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>	<u>\$ 13,307,705</u>

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

Fiscal Year	Real Property	Manufactured Structures	Personal Property	Utility Property	Total Assessed Value (AV)
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
2014-15	3,754,796,301	26,526,533	74,220,759	704,399,469	4,559,943,062

Fiscal Year	Taxable Ratio (RMV to AV)	Real Market Value (RMV)	Taxes	Direct Tax Rate
2023-24	47.66%	\$ 13,934,786,497	\$ 98,331,192	1.40%
2022-23	47.73%	13,400,164,324	93,631,207	1.40%
2021-22	61.28%	9,861,813,787	81,297,596	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%
2014-15	77.60%	5,876,058,508	64,770,613	1.42%

COLUMBIA COUNTY, OREGON
PRINCIPAL PROPERTY TAXPAYERS
LAST TEN FISCAL YEARS

Taxpayer	Industry	FY2023-24			FY2014-15		
		Taxable Assessed Value (AV)	Rank	Percentage of Total Taxable AV	Taxable Assessed Value (AV)	Rank	Percentage of Total Taxable AV
Portland General Electric	Utility	\$ 608,351,000	1	9.16%	\$ 395,596,000	1	8.68%
Northwest Natural Gas	Utility	323,275,700	2	4.87%	157,067,664	2	3.44%
Weyerhaeuser Timber Holdings Inc	Wood Products	84,199,902	3	1.27%			
US Gypsum	Building Products	83,436,260	4	1.26%	70,679,640	3	1.55%
Cascades Tissue Group Oregon	Paper Products	77,592,100	5	1.17%	17,395,120	9	0.38%
Dyno Nobel, Inc	Explosives	66,527,143	6	1.00%	36,036,790	6	0.79%
Cascades Holding US Inc	Paper Products	57,256,340	7	0.86%			
Columbia River PUD	Utility	55,631,500	8	0.84%	34,826,500	7	0.76%
Clatskanie PUD	Utility	34,629,138	9	0.52%	39,858,000	5	0.87%
Cascade Kelly Holdings LLC	Biofuels	31,657,350	10	0.48%			
Longview Timberlands LLC	Wood Products				44,716,684	4	0.98%
Armstrong World Industries	Ceiling Tiles				24,816,810	8	0.54%
Comcast Corp	Utility				15,201,800	10	0.33%
All Others		5,218,951,530		78.58%	3,723,748,054		81.66%
Totals		<u>\$ 6,641,507,963</u>		<u>100%</u>	<u>\$ 4,559,943,062</u>		<u>100%</u>

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

Fiscal Year	Governmental Activities					Subscription-based Information Technology Arrangements	Total Governmental Activity
	Bonds Payable	Loans and Notes Payable	General Obligation Bonds	Leases			
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
2014-15	7,308,605	4,808,761	3,135,000	143,680	-		15,396,046

Fiscal Year	Business Type Activities	Total Primary Government	Percentage of		(1) County Population	(2) Per Capita Personal Income
			Personal Income	Per Capita (Estimate)		
2023-24	\$ -	\$ 11,559,861	0.37%	\$ 216	53,639	\$ 59,020
2022-23	358,379	6,320,533	0.22%	119	53,145	53,724
2021-22	649,749	7,583,334	0.27%	143	53,155	53,573
2020-21	927,319	7,307,566	0.28%	138	53,015	48,749
2019-20	1,191,749	7,848,515	0.32%	147	53,280	46,019
2018-19	1,443,659	8,293,615	0.35%	157	52,750	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
2014-15	3,366,911	18,762,957	1.01%	372	50,390	36,784

(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	Real Market Value	County Debt Limits			Debt at June 30		
		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
2023-24	\$ 13,934,786,497	\$ 278,695,730	\$ 139,347,865	\$ 418,043,595	\$ -	\$ 6,046,049	\$ 6,046,049
2022-23	13,400,164,324	268,003,286	134,001,643	402,004,929	-	81,794	81,794
2021-22	9,861,813,787	197,236,276	98,618,138	295,854,414	-	112,113	112,113
2020-21	9,861,813,787	197,236,276	98,618,138	295,854,414	-	142,023	142,023
2019-20	9,016,456,660	180,329,133	90,164,567	270,493,700	-	255,375	255,375
2018-19	8,445,319,627	168,906,393	84,453,196	253,359,589	-	365,264	365,264
2017-18	8,388,882,126	167,777,643	83,888,821	251,666,464	-	466,853	466,853
2016-17	7,376,616,652	147,532,333	73,766,167	221,298,500	1,090,000	1,683,132	2,773,132
2015-16	6,557,903,862	131,158,077	65,579,039	196,737,116	2,135,000	3,203,641	5,338,641
2014-15	5,876,058,508	117,521,170	58,760,585	176,281,755	3,135,000	4,808,761	7,943,761

Fiscal Year	Legal Debt 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
2023-24	\$ 278,695,730	\$ 133,301,816	\$ 411,997,546	0.0%	4.5%	1.5%
2022-23	268,003,286	133,919,849	401,923,135	0.0%	0.1%	0.0%
2021-22	197,236,276	98,506,025	295,742,301	0.0%	0.1%	0.0%
2020-21	197,236,276	98,476,115	295,712,391	0.0%	0.1%	0.0%
2019-20	180,329,133	89,909,192	270,238,325	0.0%	0.3%	0.1%
2018-19	168,906,393	84,087,932	252,994,325	0.0%	0.4%	0.1%
2017-18	167,777,643	83,421,968	251,199,611	0.0%	0.6%	0.2%
2016-17	146,442,333	70,993,035	217,435,368	0.7%	2.4%	1.3%
2015-16	129,023,077	60,240,398	189,263,475	1.7%	5.3%	2.8%
2014-15	114,386,170	50,816,824	165,202,994	2.7%	9.5%	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.

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

	(1)	(2)	(2)	(3)	(4)
Fiscal Year	Population	Personal Income (expressed in thousands)	Per Capital Personal Income	School Enrollment	Unemployment Rate
2023-24	53,639	\$ 3,165,774	\$ 59,020	6,984	4.80%
2022-23	53,145	2,855,162	53,724	7,088	4.20%
2021-22	53,155	2,847,673	53,573	7,040	3.90%
2020-21	53,015	2,584,428	48,749	6,822	6.40%
2019-20	53,280	2,451,892	46,019	7,454	11.60%
2018-19	52,750	2,337,458	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%
2014-15	50,390	1,853,546	36,784	7,684	7.40%

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

	2023-24	2022-23	2021-22	2020-21	2019-20
FUNCTION					
General Government	73.30	103.48	98.66	110.90	136.96
Public Safety					
Sheriff					
Officers	63.69	51.80	51.88	40.50	16.21
Civilians	-	-	-	-	-
Parole/ Probation	24.35	16.90	18.82	18.27	17.71
Animal Control 100-06-09	2.00	2.00	1.49	1.49	1.00
Emergency Management	2.00	2.69	2.69	3.96	3.03
Health and Welfare	9.50	-	-	-	-
Highways and Streets					
Engineering/Administration	30.34	8.14	7.94	6.80	5.20
Maintenance/ Shop	3.20	16.00	16.20	18.49	16.80
Land Development	9.10	-	-	-	-
Transfer Station/ Solid Waste	1.85	1.85	1.85	1.70	1.75
Culture and Recreation					
Parks	3.20	3.20	3.00	3.00	3.10
Fairgrounds	-	0.50	-	-	-
Total	222.53	206.56	202.53	205.11	201.76
Percent change	7.7%	2.0%	-1.3%	1.7%	4.2%
	2018-19	2017-18	2016-17	2015-16	2014-15
FUNCTION					
General Government	150.08	143.35	80.66	70.74	68.02
Public Safety					
Sheriff					
Officers	-	-	42.70	38.53	32.24
Civilians	-	-	9.20	7.60	8.64
Parole/ Probation	13.96	13.71	12.91	12.15	12.15
Animal Control 100-06-09	1.00	1.00	1.00	1.00	1.00
Emergency Management	2.49	2.49	2.00	1.94	1.91
Health and Welfare	-	-	-	-	-
Highways and streets					
Engineering/Administration	5.00	5.00	5.00	5.00	5.00
Maintenance/ Shop	16.50	16.50	16.50	16.50	18.00
Land Development	-	-	-	-	-
Transfer Station/ Solid Waste	1.55	1.70	1.35	1.19	0.93
Culture and recreation					
Parks	3.10	2.20	2.42	2.50	3.00
Fairgrounds	-	-	-	-	-
Total	193.68	185.95	173.74	157.15	150.89
Percent change	4.2%	7.0%	10.6%	4.1%	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, 2024, 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 21, 2025.

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, except as follows:

The County experienced several over-expenditures which is detailed in Note 1 to the 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 were not 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, Partner, for
Moss Adams LLP
Portland, Oregon
March 21, 2025

Grant Compliance Review

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, 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, 2024, and the related notes to the financial statements, which collectively comprise Columbia County, Oregon's basic financial statements, and have issued our report thereon dated March 21, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

A handwritten signature in cursive script that reads "Moss Adams LLP".

Portland, Oregon

March 21, 2025

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, 2024. 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, 2024.

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

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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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.

A handwritten signature in cursive script that reads "Moss Adams LLP".

Portland, Oregon
March 21, 2025

Columbia County, Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	ALN	Pass-Through Identification	Total Expenditures	Passed-Through to Subrecipients
U.S. Department of the Interior Direct Programs:				
Payments in Lieu of Taxes	15.226	N/A	\$ 36,696	\$ -
Total U.S. Department of the Interior			36,696	-
U.S. Department of the Treasury Direct Programs:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	1,306,563	-
U.S. Department of the Treasury Pass-Through Programs From:				
Oregon Department of Administrative Services:				
COVID-19 Coronavirus Relief Fund	21.019	Unknown	131,240	-
Total U.S. Department of the Treasury			1,437,803	-
U.S. Department of Justice Pass-Through Programs From:				
Oregon Department of Justice:				
Crime Victim Assistance	16.575	VOCA/CFA-2021-ColumbiaCo.DAVAP	98,494	-
Total U.S. Department of Justice			98,494	-
U.S. Department of Transportation Direct Programs:				
State and Community Highway Safety	20.600	N/A	3,200	-
Buses and Bus Facilities Program	20.526	N/A	568,200	-
U.S. Department of Transportation Pass-Through Programs From:				
Oregon Department of Transportation:				
National Priority Safety Programs	20.616	Unknown	618	-
		Subtotal Highway Safety Cluster	572,018	-
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	5310	152,855	-
		Subtotal Transit Services Programs Cluster	152,855	-
Formula Grants for Rural Areas and Tribal Transit Program	20.509	34994	560,448	-
Total U.S. Department of Transportation			1,285,321	-
U.S. Environmental Protection Agency Pass-Through Program From:				
Oregon Health Authority:				
State Public Water System Supervision	66.432	PE50	58,025	-
Total U.S. Environmental Protection Agency			58,025	-

(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, 2024

Federal Grantor/Pass-Through Grantor/Program Title	ALN	Pass-Through Identification	Total Expenditures	Passed-Through to Subrecipients
U.S. Department of Health & Human Services Pass-Through Program From:				
Oregon Health Authority:				
Public Health Emergency Preparedness	93.069	PE02	\$ 21,163	\$ -
Public Health Emergency Preparedness	93.069	PE12	82,916	-
		Subtotal 93.069	104,079	-
Medical Assistance Program	93.778	PE42-06	3,357	150
		Subtotal Medicaid cluster	3,357	150
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	TB	8,304	-
Family Planning Services	93.217	PE46	12,920	-
Immunization Cooperative Agreements	93.268	PE43-01	19,063	-
COVID-19 - Public Health Emergency Response: Cooperative				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	PE36	92,970	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	PE10-02	92,236	-
Maternal and Child Health Services Block Grant to the States	93.994	PE42-11	13,093	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	PE62-02	6,750	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	PE01-12	1,518	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	PE01-08	6,345	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	PE01-09	222,063	-
		Subtotal 93.323	229,926	-
Public Health Crisis Response	93.354	PE51-03	15,698	-
CBC Infrastructure	93.957	PE51-05	26,407	-
Subtotal Pass-Through Programs from Oregon Health Authority			624,803	150
Oregon Department of Justice:				
Child Support Enforcement	93.563	Unknown	101,952	-
Total U.S. Department of Health & Human Services			726,755	150
U.S. Coast Guard Pass-Through Programs From:				
Oregon State Marine Board:				
Boating Safety Financial Assistance	97.012	Unknown	218,794	-
Total U.S. Coast Guard			218,794	-
U.S. Election Assistance Commission Pass-Through Programs From:				
Oregon Secretary of State:				
HAVA Election Security Grants	90.404	Unknown	7,095	-
Total U.S. Election Assistance Commission			7,095	-
U.S. Department of Homeland Security Pass-Through Programs From:				
Oregon Emergency Management:				
Emergency Management Performance Grants	97.042	18-505, 19-505	70,213	-
Homeland Security Grant Program	97.067	OEM EM SVC	5,923	-
Homeland Security Grant Program	97.067	18-013, 18-023	42,804	-
Homeland Security Grant Program	97.067	UASI	93,177	-
		Subtotal 97.067	141,904	-
Total U.S. Department of Homeland Security			212,117	-
Total Federal Awards Expended			\$ 4,081,100	
Total Federal Awards Passed Through to Others				\$ 150

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, 2024

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, 2024. 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, 2024. 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 10 percent de minimis cost rate allowed under the Uniform Guidance.

Condition and Context – This is a repeat of a finding in the immediately prior two audits. The prior year audit finding numbers are 2023-001 and 2022-005. There were several items identified throughout Moss Adams’ testing as follows:

- There is no formal financial close and reporting process in place and documentation of review of various reconciliations, journal entries, and schedules are not retained.
- The Director of Finance prepares and posts journal entries without another individual reviewing the journal entry to confirm the amounts and accounts are accurate. It was also noted that some of the journal entries did not include supporting documentation.
- Only key subledgers are regularly reconciled to the general ledger.
- Bank reconciliations reviewed do not include document to support appropriate segregation of duties; there was no documentation retained to support who prepared and who reviewed the bank reconciliation.
- There is no documented review of debt agreements for compliance or debt covenants. Additionally, there is no review of debt amortization schedules on a routine basis.
- There is no documented review of restrictions placed on net position or fund balance.
- There is no documentation of review of users with access to the County’s accounting system performed.
- There is no documented review of restrictions on grants.
- The County’s total additions and deductions reported in the statement of changes in fiduciary net position were materially misstated and required adjustment subsequent to Moss Adams receiving the information for audit purposes. Additionally, the accounts receivable and due to individuals, organizations, and other governments reported in the statement of fiduciary net position – fiduciary funds were understated, requiring adjustment.

Effect – The financial statements contained misstatements that required adjustments.

Cause – The County does not have an adequately documented financial close and reporting process.

Recommendation – We recommend the County formally implement a financial close and reporting process to guide the County’s closing process to ensure all reconciliations and journal entries are prepared and reviewed appropriately and include relevant supporting documentation. We further recommend documentation of this process, which includes documentation of the review, to ensure an appropriate audit trail. Additionally, we recommend management review user access to the County’s accounting system and verify user account permissions are in line with a proper business purpose. This review should be documented on a periodic basis as determined by management. Additionally, we recommend that management work with professionals experienced with their accounting system to develop a general ledger report in a format suitable for analysis and review.

Views of responsible officials – Management concurs with the finding.

Section III—Federal Award Findings and Questioned Costs

None noted.

**Columbia County, Oregon
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2024**

Finding 2023-001 – Material Weakness in Internal Controls over Financial Reporting – Lack of Financial Close and Reporting

Current year status – Not resolved, see finding 2024-001.

Finding 2023-002 – Material Weakness in Internal Controls over Financial Reporting – GASB Statement No. 87, Leases

Current year status – Resolved.

Finding 2023-003 – Material Weakness in Internal Controls over Financial Reporting – SEFA Preparation

Current year status – Resolved.

Finding 2023-004 – Material Weakness in Internal Controls over Financial Reporting – Fund Transfers

Current year status – Resolved.



COLUMBIA COUNTY

Department of Finance and Taxation

Pamela Smith, Director

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RESPONSE TO AUDIT FINDINGS FOR FISCAL YEAR ENDED 6-30-24

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

Cause – The County does not have an adequately documented financial close and reporting process.

Recommendation – We recommend the County formally implement a financial close and reporting process to guide the County’s closing process to ensure all reconciliations and journal entries are prepared and reviewed appropriately. We further recommend documentation of this process, which includes documentation of the review, to ensure an appropriate audit trail. Additionally, we recommend management review user access to the County’s accounting system and verify user account permissions are in line with a proper business purpose. This review should be documented on a periodic basis as determined by management. Additionally, we recommend that management work with professionals experienced with their accounting system to develop a general ledger report in a format suitable for analysis and review.

Contact Person Responsible for Corrective Action – Pamela Smith, Director of Finance and Taxation

Corrective Action Plan:

Since taking the position of Finance Director in July of 2023, I have instituted an ongoing, “work-in-progress” program to address the issues noted by the auditors as well as developing policy and procedures to assure compliance with GAAP and GASB pronouncements. We are working in our department to address these issues, and then have plans to do training with the other Departments so timing and expectations can be met. Some of the things we have or will have in place are as follows:

We are closing the financials monthly, by the 15th of the month following.

Subledgers are reconciled monthly.

All bank accounts are reconciled monthly.

We are working to set up the process for Payroll, Cash Receipting and Accounts Payable to be reviewed and signed off on prior to being processed by the Assistant Finance Director and/or the Finance Director.

Capital Assets and depreciation schedules will be reviewed quarterly and verified by Assistant Finance Director and/or the Finance Director.

Inventories will be reviewed and updated quarterly and verified by Assistant Finance Director.

All debt agreements and amortization schedules are being reviewed for compliance with covenants and restrictions. We will then verify on a monthly/quarterly basis that each obligation is following the covenants of the agreements on file.

All Grants will be tracked for compliance on a master schedule which will be reviewed monthly.

We have set up documentation to review current users and access authority in the Caselle accounting system. We are developing a checklist to use when a new user is added to the system to guarantee compliance with all current finance policies and restrictions, as well as deleting User access when an employee leaves their employment with the County.

While we have been working on these findings, and are doing them on a regular basis, we have not yet documented and implemented a formal written policy with the checks and balances needed to demonstrate our compliance with same.

Once the audit is finished, we are scheduled to meet with our outside accounting firm to develop a general ledger reporting system in a format suitable for analysis and review, by both internal and external staff.

Anticipated Completion Date – Ongoing with completion review NLT 12/31/25.