

UMATILLA COUNTY, OREGON

**Financial Statements and
Independent Auditors' Report**

June 30, 2025

UMATILLA COUNTY, OREGON

List of Officials
June 30, 2025

COMMISSIONERS

Cindy Timmons, Chair

John Shafer

Dan Dorran, Vice Chair

TITLE

Commissioner - Position #1

Commissioner - Position #2

Commissioner - Position #3

CHIEF FINANCIAL OFFICER

Robert Pahl

ADDRESS

Umatilla County Courthouse
216 SE Fourth Street
Pendleton, OR 97801

Telephone: 541-276-7111

UMATILLA COUNTY, OREGON

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A N D E R S O N
B O Y L A N
R A M O S , P . C .

CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditors' Report

Board of Commissioners
Umatilla County
Pendleton, Oregon

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County, Oregon, as of June 30, 2025, and the respective changes in modified cash-basis financial position, and where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, Public Works Fund, Community Benefit Plans Fund, and 2050 Plan Fund for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit 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. 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 Umatilla County, Oregon, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Umatilla County, Oregon'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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards* , we:

- Exercise professional judgement 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 Umatilla County, Oregon'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Umatilla County, Oregon'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.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to that matter.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise Umatilla County, Oregon's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, and other schedules are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 combining and individual nonmajor fund financial statements, other schedules, and the schedule of expenditures of federal expenditures are fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

Other Information

Management is responsible for the other information included in the annual report. The other information is comprised of Management's Discussion and Analysis on pages 60-70, 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 consistency 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.

Reports on Other Legal and Regulatory Requirements

Other Reporting Required by Government Auditing Standards

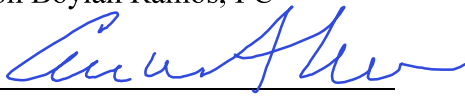
In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2025 on our consideration of Umatilla County, Oregon's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Umatilla County, Oregon's internal control over financial reporting and compliance.

Board of Commissioners
Umatilla County
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Other Reporting Required by Oregon Minimum Standards

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated December 22, 2025, on our consideration of the Umatilla County, Oregon's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. 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.

Anderson Boylan Ramos, PC

By: 
Cameron W. Anderson, Shareholder
December 22, 2025

BASIC FINANCIAL STATEMENTS

UMATILLA COUNTY, OREGON

Statement of Net Position - Modified Cash Basis
June 30, 2025

	<u>Governmental Activities</u>
<u>ASSETS:</u>	
Cash and investments	\$ 77,217,167
Capital assets:	
Land and construction in progress	25,890,692
Other capital assets (net of accumulated depreciation)	49,856,387
Total assets	<u>152,964,246</u>
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>	
Prepaid pension asset	3,945,000
Total deferred outflows of resources	<u>3,945,000</u>
<u>LIABILITIES:</u>	
Noncurrent liabilities:	
Due within one year	1,561,294
Due in more than one year	2,510,875
Total liabilities	<u>4,072,169</u>
<u>NET POSITION:</u>	
Net investment in capital assets	75,619,910
Restricted for:	
Debt service	101,725
Public safety	1,479,608
Highways and streets	9,642,550
Culture and recreation	1,632,991
Education	86,204
Health	3,051,328
Other purposes	27,347,405
Unrestricted	33,875,356
Total net position	<u>\$ 152,837,077</u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON
Statement of Activities - Modified Cash Basis
Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
General government	\$ 27,186,449	\$ 14,817,210	\$ 17,818,271	\$ -	\$ 5,449,032
Public safety	31,412,688	2,454,388	9,298,522	-	(19,659,778)
Highways and streets	12,193,344	617,918	9,276,205	-	(2,299,221)
Cultural and recreation	3,591,669	2,387,758	161,048	-	(1,042,863)
Education	1,365,838	-	583,524	-	(782,314)
Health	14,146,810	577,389	11,947,696	-	(1,621,725)
Interest on long-term debt	272,791	-	-	-	(272,791)
Total governmental activities	\$ 90,169,589	\$ 20,854,663	\$ 49,085,266	\$ -	(20,229,660)
General revenues:					
Taxes:					
Property taxes					25,403,483
Fines & forfeitures					335,433
Interest and investment earnings					4,034,986
Refunds, reimbursements, & miscellaneous					4,469,643
Total general revenues					34,243,545
Change in net position					14,013,885
Net position--beginning					138,823,192
Net position--ending					\$ 152,837,077

The notes to the financial statements are an integral part of this statement.

UMATILLA COUNTY, OREGON

Balance Sheet - Modified Cash Basis
Governmental Funds
June 30, 2025

	<u>Combined General</u>	<u>Public Works</u>	<u>Community Benefit Plans</u>	<u>2050 Plan</u>	<u>Other Governmental</u>	<u>Total</u>
<u>ASSETS:</u>						
Cash and investments	\$ 18,875,622	\$ 9,642,550	\$ 12,006,461	\$ 8,339,610	\$ 27,824,593	\$ 76,688,836
Total assets	<u>\$ 18,875,622</u>	<u>\$ 9,642,550</u>	<u>\$ 12,006,461</u>	<u>\$ 8,339,610</u>	<u>\$ 27,824,593</u>	<u>\$ 76,688,836</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>						
Restricted	-	9,642,550	12,006,461	8,339,610	13,353,190	43,341,811
Committed	8,435,645	-	-	-	6,392,269	14,827,914
Assigned	-	-	-	-	8,079,134	8,079,134
Unassigned	10,439,977	-	-	-	-	10,439,977
Total fund balances	<u>18,875,622</u>	<u>9,642,550</u>	<u>12,006,461</u>	<u>8,339,610</u>	<u>27,824,593</u>	<u>76,688,836</u>
Total liabilities and fund balances	<u>\$ 18,875,622</u>	<u>\$ 9,642,550</u>	<u>\$ 12,006,461</u>	<u>\$ 8,339,610</u>	<u>\$ 27,824,593</u>	<u>\$ 76,688,836</u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

**Reconciliation of the Governmental Funds Balance Sheet to the
Statement of Net Position - Modified Cash Basis
June 30, 2025**

Fund balances - governmental funds \$ 76,688,836

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 governmental funds.

Land	\$ 1,311,575	
Construction in progress	24,579,117	
Equipment, net of \$19,469,798 accumulated depreciation	5,309,491	
Buildings and improvements, net of \$17,706,436 accumulated depreciation	18,456,727	
Infrastructure, net of \$100,944,585 accumulated depreciation	<u>26,090,169</u>	75,747,079

Prepaid pension assets are not reported in the governmental funds. 3,945,000

Internal service funds are used by management to charge the costs of industrial insurance, printing and warehouse services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. 528,331

Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds as liabilities. All liabilities, both current and long-term, are reported in the statement of net position.

Bonds payable	(3,945,000)	
Notes payable	<u>(127,169)</u>	<u>(4,072,169)</u>

Net position of governmental activities \$ 152,837,077

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis
Governmental Funds
Year Ended June 30, 2025

	Combined General	Public Works	Community Benefit Plans	2050 Plan	Other Governmental	Total
<u>REVENUES:</u>						
Taxes	\$ 24,979,957	\$ -	\$ -	\$ -	\$ 423,526	\$ 25,403,483
Intergovernmental	4,876,973	9,276,205	-	11,928,819	23,003,269	49,085,266
Charges for services	3,713,871	518,480	12,745,576	-	3,876,736	20,854,663
Fines & forfeitures	37,004	-	-	-	298,429	335,433
Interest	1,320,921	517,291	32,688	483,364	1,680,722	4,034,986
Miscellaneous & reimbursements	3,847,193	41,292	-	-	259,271	4,147,756
Total revenues	<u>38,775,919</u>	<u>10,353,268</u>	<u>12,778,264</u>	<u>12,412,183</u>	<u>29,541,953</u>	<u>103,861,587</u>
<u>EXPENDITURES:</u>						
Current:						
General government	12,303,358	-	7,521,213	23,210	3,987,453	23,835,234
Public safety	21,621,628	-	-	-	9,487,245	31,108,873
Highways and streets	-	8,829,869	-	-	261,198	9,091,067
Cultural and recreation	-	-	-	-	3,520,045	3,520,045
Education	586,918	-	-	-	778,920	1,365,838
Health	3,689,934	-	-	-	10,420,368	14,110,302
Capital outlay	2,033,686	1,406,500	-	3,501,768	1,293,890	8,235,844
Debt service:						
Principal	-	-	-	-	1,415,587	1,415,587
Interest	-	-	-	-	272,791	272,791
Total expenditures	<u>40,235,524</u>	<u>10,236,369</u>	<u>7,521,213</u>	<u>3,524,978</u>	<u>31,437,497</u>	<u>92,955,581</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(1,459,605)</u>	<u>116,899</u>	<u>5,257,051</u>	<u>8,887,205</u>	<u>(1,895,544)</u>	<u>10,906,006</u>
<u>OTHER FINANCING SOURCES (USES):</u>						
Operating transfers in	2,648,812	1,526,876	2,250,000	25,000	7,734,232	14,184,920
Operating transfers out	(4,849,207)	-	(4,225,000)	(2,250,000)	(3,860,713)	(15,184,920)
Total other financing sources (uses)	<u>(2,200,395)</u>	<u>1,526,876</u>	<u>(1,975,000)</u>	<u>(2,225,000)</u>	<u>3,873,519</u>	<u>(1,000,000)</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(3,660,000)</u>	<u>1,643,775</u>	<u>3,282,051</u>	<u>6,662,205</u>	<u>1,977,975</u>	<u>9,906,006</u>
<u>FUND BALANCES, BEGINNING OF YEAR</u>	<u>22,535,622</u>	<u>7,998,775</u>	<u>8,724,410</u>	<u>1,677,405</u>	<u>25,846,618</u>	<u>66,782,830</u>
<u>FUND BALANCES, END OF YEAR</u>	<u>\$ 18,875,622</u>	<u>\$ 9,642,550</u>	<u>\$ 12,006,461</u>	<u>\$ 8,339,610</u>	<u>\$ 27,824,593</u>	<u>\$ 76,688,836</u>

The notes to the financial statements are an integral part of this statement.

UMATILLA COUNTY, OREGON

**Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of the Governmental Funds to the
Statement of Activities - Modified Cash Basis
Year Ended June 30, 2025**

Net change in fund balances - governmental funds		\$ 9,906,006
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures. However in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.		
Expenditures for capital assets	\$ 8,564,686	
Adjustment to gain on disposal of assets	155,908	
Less current year depreciation	<u>(4,963,544)</u>	3,757,050
Internal service funds are used by the County to charge the costs of vehicle maintenance and other costs to individual funds. The net revenue of the internal service funds is reported with governmental activities.		
		310,242
Governmental funds reported the prepayment of the PERS unfunded actuarial liability as an Other Financing Use in prior years. However, in the Statement of Activities the expense is the amortization of the prepaid asset.		
		(1,375,000)
Principal payments:		
Bonded debt	1,375,000	
Notes payable	<u>40,587</u>	<u>1,415,587</u>
Change in net position of governmental activities		<u>\$ 14,013,885</u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Property taxes	\$ 22,530,000	\$ 22,530,000	\$ 23,972,685	\$ 1,442,685
Intergovernmental	3,676,992	3,831,992	4,876,973	1,044,981
Charges for services	3,274,635	3,424,635	3,713,871	289,236
Fine & forfeitures	-	-	37,004	37,004
Investment revenue	250,000	250,000	679,731	429,731
Miscellaneous & reimbursements	4,270,430	4,270,430	3,847,193	(423,237)
Total revenues	<u>34,002,057</u>	<u>34,307,057</u>	<u>37,127,457</u>	<u>2,820,400</u>
<u>EXPENDITURES:</u>				
General government	12,549,966	13,255,966	11,671,734	1,584,232
Public safety	24,080,090	24,765,090	21,631,628	3,133,462
Education	603,946	603,946	586,918	17,028
Health	4,684,315	5,019,315	3,689,934	1,329,381
Operating contingency	1,973,794	484,794	-	484,794
Total expenditures	<u>43,892,111</u>	<u>44,129,111</u>	<u>37,580,214</u>	<u>6,548,897</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(9,890,054)</u>	<u>(9,822,054)</u>	<u>(452,757)</u>	<u>9,369,297</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	5,834,589	5,834,589	2,648,812	(3,185,777)
Operating transfers out	(2,443,570)	(2,511,570)	(2,349,207)	162,363
Total other financing sources (uses)	<u>3,391,019</u>	<u>3,323,019</u>	<u>299,605</u>	<u>(3,023,414)</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(6,499,035)</u>	<u>(6,499,035)</u>	<u>(153,152)</u>	<u>6,345,883</u>
<u>FUND BALANCES, BEGINNING</u>	<u>9,999,035</u>	<u>9,999,035</u>	<u>10,593,129</u>	<u>594,094</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 3,500,000</u>	<u>\$ 3,500,000</u>	<u>\$ 10,439,977</u>	<u>\$ 6,939,977</u>

UMATILLA COUNTY, OREGON

Public Works Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Intergovernmental:				
Federal revenues	\$ 42,800	\$ 42,800	\$ 48,700	\$ 5,900
State revenues	728,500	728,500	826,769	98,269
Local revenues	705,200	705,200	438,026	(267,174)
Federal forest service rentals	100,000	100,000	65,745	(34,255)
State gas tax & vehicle licensing	8,000,000	8,000,000	7,896,965	(103,035)
Charges for services:				
Sale and rental of supplies	100,000	100,000	725	(99,275)
Sale of vehicle and equipment	400,000	400,000	517,755	117,755
Interest	100,000	100,000	517,291	417,291
Reimbursements and other revenues	105,000	105,000	41,292	(63,708)
Total revenues	<u>10,281,500</u>	<u>10,281,500</u>	<u>10,353,268</u>	<u>71,768</u>
<u>EXPENDITURES:</u>				
Weed control:				
Personnel services	333,779	303,779	227,559	76,220
Materials & services	125,364	155,364	148,067	7,297
Total weed control	<u>459,143</u>	<u>459,143</u>	<u>375,626</u>	<u>83,517</u>
Non-departmental:				
Personnel services	5,102,587	5,102,587	4,192,522	910,065
Materials & services	4,803,974	4,803,974	4,261,721	542,253
Capital outlay	2,000,000	2,000,000	1,406,500	593,500
Contingency	2,889,585	4,289,585	-	4,289,585
Total non-departmental	<u>14,796,146</u>	<u>16,196,146</u>	<u>9,860,743</u>	<u>6,335,403</u>
Total expenditures	<u>15,255,289</u>	<u>16,655,289</u>	<u>10,236,369</u>	<u>6,418,920</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(4,973,789)</u>	<u>(6,373,789)</u>	<u>116,899</u>	<u>6,490,688</u>
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	-	1,400,000	1,526,876	126,876
Total other financing sources	<u>-</u>	<u>1,400,000</u>	<u>1,526,876</u>	<u>126,876</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(4,973,789)</u>	<u>(4,973,789)</u>	<u>1,643,775</u>	<u>6,617,564</u>
<u>FUND BALANCES, BEGINNING</u>	<u>5,973,789</u>	<u>5,973,789</u>	<u>7,998,775</u>	<u>2,024,986</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 9,642,550</u>	<u>\$ 8,642,550</u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Community Benefit Plans Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Wind/SIP agreements	\$ 14,285,000	\$ 14,285,000	\$ 12,734,745	\$ (1,550,255)
Vadata in-lieu taxes	5,250,000	5,250,000	10,831	(5,239,169)
Interest	-	-	32,688	32,688
Fees	250,000	250,000	-	(250,000)
Donations	100,000	100,000	-	(100,000)
Total revenues	<u>19,885,000</u>	<u>19,885,000</u>	<u>12,778,264</u>	<u>(7,106,736)</u>
EXPENDITURES:				
Echo:				
Materials & services	42,200	42,200	9,500	32,700
Operating contingency	40,000	40,000	-	40,000
Total Echo	<u>82,200</u>	<u>82,200</u>	<u>9,500</u>	<u>72,700</u>
Awere:				
Materials & services	140,000	140,000	49,339	90,661
Operating contingency	85,000	85,000	-	85,000
Total Awere	<u>225,000</u>	<u>225,000</u>	<u>49,339</u>	<u>175,661</u>
Help:				
Materials & services	100,000	100,000	65,551	34,449
Operating contingency	200,000	200,000	-	200,000
Total help	<u>300,000</u>	<u>300,000</u>	<u>65,551</u>	<u>234,449</u>
Eurus:				
Materials & services	43,255	43,255	-	43,255
Operating contingency	6,945	6,945	-	6,945
Total Eurus	<u>50,200</u>	<u>50,200</u>	<u>-</u>	<u>50,200</u>
Adams:				
Materials & services	97,200	97,200	-	97,200
Operating contingency	(2,200)	(2,200)	-	(2,200)
Total Adams	<u>95,000</u>	<u>95,000</u>	<u>-</u>	<u>95,000</u>
Wind farm distribution:				
Materials & services	10,950,000	10,950,000	7,396,823	3,553,177
Operating contingency	1,000,000	1,250,000	-	1,250,000
Total Wind farm distribution	<u>11,950,000</u>	<u>12,200,000</u>	<u>7,396,823</u>	<u>4,803,177</u>
Infrastructure:				
Materials & services	6,500,000	6,500,000	-	6,500,000
Operating contingency	4,500,000	6,500,000	-	6,500,000
Total Infrastructure	<u>11,000,000</u>	<u>13,000,000</u>	<u>-</u>	<u>13,000,000</u>
Total expenditures	<u>23,702,400</u>	<u>25,952,400</u>	<u>7,521,213</u>	<u>18,431,187</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,817,400)	(6,067,400)	5,257,051	11,324,451
OTHER FINANCING SOURCES (USES):				
Operating transfers in	-	2,250,000	2,250,000	-
Operating transfers out	(7,225,000)	(7,225,000)	(4,225,000)	3,000,000
Total other financing sources (uses)	<u>(7,225,000)</u>	<u>(4,975,000)</u>	<u>(1,975,000)</u>	<u>3,000,000</u>
NET CHANGE IN FUND BALANCES	(11,042,400)	(11,042,400)	3,282,051	14,324,451
FUND BALANCES, BEGINNING	11,042,400	11,042,400	8,724,410	(2,317,990)
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,006,461</u>	<u>\$ 12,006,461</u>

The notes to the financial statements are an integral part of this statement.

UMATILLA COUNTY, OREGON

2050 Plan Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
Local contracts	10,035,000	10,035,000	11,928,819	1,893,819
Interest	-	-	483,364	483,364
Total revenues	<u>10,035,000</u>	<u>10,035,000</u>	<u>12,412,183</u>	<u>2,377,183</u>
<u>EXPENDITURES:</u>				
2050 plan:				
Materials & services	55,250	55,250	23,210	32,040
Operating contingency	1,469,750	1,469,750	-	1,469,750
Total 2050 plan	<u>1,525,000</u>	<u>1,525,000</u>	<u>23,210</u>	<u>1,501,790</u>
Central water project:				
Materials & services	10,556,050	8,306,050	3,390,768	4,915,282
Capital outlay	4,446,975	4,446,975	111,000	4,335,975
Operating contingency	531,975	531,975	-	531,975
Total central water project	<u>15,535,000</u>	<u>13,285,000</u>	<u>3,501,768</u>	<u>9,783,232</u>
Total expenditures	<u>17,060,000</u>	<u>14,810,000</u>	<u>3,524,978</u>	<u>11,285,022</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(7,025,000)	(4,775,000)	8,887,205	13,662,205
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	25,000	25,000	25,000	-
Operating transfers out	-	(2,250,000)	(2,250,000)	-
Total other financing sources (uses)	<u>25,000</u>	<u>(2,225,000)</u>	<u>(2,225,000)</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	(7,000,000)	(7,000,000)	6,662,205	13,662,205
<u>FUND BALANCES, BEGINNING</u>	<u>7,000,000</u>	<u>7,000,000</u>	<u>1,677,405</u>	<u>(5,322,595)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,339,610</u>	<u>\$ 8,339,610</u>

The notes to the financial statements are an integral part of this statement.

UMATILLA COUNTY, OREGON

Statement of Net Position - Modified Cash Basis
Proprietary Funds
June 30, 2025

	Governmental Activities Internal Service Fund - Fleet Management
<u>ASSETS:</u>	
Cash and investments	\$ 528,331
Total assets	<u>528,331</u>
<u>LIABILITIES</u>	<u>-</u>
<u>NET POSITION:</u>	
Unrestricted	<u><u>\$ 528,331</u></u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Statement of Revenues, Expenses, and Changes in Net Position -
Modified Cash Basis
Proprietary Funds
Year Ended June 30, 2025

	Governmental Activities Internal Service Fund - Fleet Management
<u>OPERATING REVENUES:</u>	
Miscellaneous revenue	<u>\$ 165,979</u>
<u>OPERATING EXPENSES:</u>	
Materials & services	526,895
Capital outlay	<u>328,842</u>
Total operating expenses	<u>855,737</u>
Operating income (loss)	<u>(689,758)</u>
<u>NONOPERATING REVENUES:</u>	
Transfers in	<u>1,000,000</u>
Total nonoperating revenues	<u>1,000,000</u>
<u>CHANGE IN NET POSITION</u>	310,242
<u>TOTAL NET POSITION, BEGINNING</u>	<u>218,089</u>
<u>TOTAL NET POSITION, ENDING</u>	<u><u>\$ 528,331</u></u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Statement of Cash Flows -
Modified Cash Basis
Proprietary Funds
Year Ended June 30, 2025

	<u>Governmental Activities Internal Service Fund - Fleet Management</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Cash receipts	\$ 165,979
Payments to suppliers	(855,737)
Total cash flows used in operating activities	<u>(689,758)</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>	
Transfers from other funds	<u>1,000,000</u>
<u>NET INCREASE IN CASH AND INVESTMENTS</u>	310,242
<u>CASH AND INVESTMENTS, BEGINNING OF YEAR</u>	<u>218,089</u>
<u>CASH AND INVESTMENTS, ENDING OF YEAR</u>	<u><u>\$ 528,331</u></u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Custodial Funds
Statement of Fiduciary Net Position - Modified Cash Basis
June 30, 2025

	<u>Custodial Funds</u>
<u>ASSETS:</u>	
Cash and investments	\$ 6,677,074
Total assets	<u>6,677,074</u>
<u>LIABILITIES:</u>	
Payable to other entities - sheriff accounts	34,456
Payable to other entities - finance department accounts	<u>6,642,618</u>
Total liabilities	<u>6,677,074</u>
<u>NET POSITION</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The financial statements of Umatilla County, Oregon (the County) have been prepared in accordance with the modified cash basis of reporting as applicable to municipal governments. This modified basis of accounting differs from accounting principles generally accepted in the United States of America. To the extent they are applicable to the modified basis of reporting, the County applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The more significant of the County's accounting policies are described below.

Reporting Entity:

Umatilla County, Oregon, was organized under statutory provisions of Oregon law on September 27, 1862. The County elected to be governed under Home Rule in 1992. The government of Umatilla County is vested in three county commissioners. Each commissioner is elected at large for a term of four years. The three commissioners exercise governance responsibilities over all activities related to county operations within the jurisdiction set by the State of Oregon. The commissioners, on behalf of the County, receive funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the commissioners are not included in any other governmental "reporting entity" as defined in Section 2100, codification of governmental accounting and financial reporting standards, since they are elected by the public and have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters. No other entities met requirements for inclusion as a component unit in the financial statements.

Description of Government-Wide Financial Statements:

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The County had no business-type activities for the year ended June 30, 2025.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Description of Government-Wide Financial Statements (continued):

The government-wide financial statements use the economic resource measurement focus, and are presented on the modified cash basis of accounting, as are the proprietary and fiduciary fund financial statements. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions, adjusted for modifications that have substantial support in generally accepted accounting principles. Only cash (and cash equivalents) and items that involve the receipt or disbursement of cash (or cash equivalents) during the period are recognized, except for the following modifications: 1) fixed assets with an original cost over \$5,000 and an estimated useful life longer than one year are capitalized and depreciated; 2) long-term debts have been recorded in the statement of net position. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between County proprietary funds and various other function of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivables, accounts payables, and accrued expenses are not reported. Additionally, equity investments in joint ventures are also not reported.

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

Description of Fund Financial Statements:

The fund financial statements provide information about the government's funds. Separate statements for each fund category, governmental, proprietary, and fiduciary funds are presented. Fiduciary funds are excluded from the government-wide financial statements. The emphasis of fund financial statements is on major funds, each displayed in a separate column. All remaining funds are aggregated and reported as nonmajor funds. The fund financial statements are presented on the modified cash basis of accounting, and use the current financial resource measurement focus.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally results from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements
June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Description of Fund Financial Statements (continued):

Since the governmental fund statements are presented on a different measurement focus than the government-wide statements column, a 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.

The County may fund certain programs by a combination of specific cost-reimbursement grants, restricted federal funds that are payments in lieu of taxes, limited categorical block grants, and general revenues. When program expenses are incurred for which both restricted and unrestricted net position are available to finance the program, it is the County's policy to first apply restricted resources to such programs, followed by general resources.

The financial activities of the County are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The various funds are reported by generic classification within the financial statements. There are stated minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. Non-major funds are combined in a column in the fund financial statements and detailed in the combining section. The County reports the following major governmental funds:

- The General Fund -- This is the County's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund.
- The Public Works Fund -- Accounts for the expenditures for construction, reconstruction, improvement, repair, maintenance, operations and use of public highways, roads and streets within the County.
- The Community Benefits Fund -- Accounts for revenues under Strategic Investment Program plans.
- The 2050 Plan Fund -- Accounts for costs associated with economic development, especially in critical groundwater areas.

Additionally, the County reports the following fund types:

Special Revenue Funds are primarily operating funds that account for revenue derived from specific taxes or other revenue sources, which are legally restricted to finance particular functions or activities. When a special revenue fund is not an operating fund, transfers are made from the special revenue fund to the operating funds authorized to make expenditures.

Debt Service Funds account for the accumulation of resources and payment of principal and interest on general obligations and other long-term debt.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Description of Fund Financial Statements (continued):

Capital Project Funds account for expenditures on major construction projects or equipment acquisition.

Internal Service Funds account for the printing, communication and information, and vehicle services provided by one department to other departments of the County on a cost-reimbursement basis.

Fiduciary Funds account for assets held by the County for other governmental units. These funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

Assets, liabilities, and net position/fund balance:

Cash and investments:

Cash includes demand deposits, short-term cash investments, and deposits in the Oregon Local Government Investment Pool (LGIP). The County Treasurer combines each fund's cash in a cash pool which is accounted for monthly.

Oregon Revised Statutes authorize counties to invest in obligations of the U.S. Treasury, agencies and instrumentalities of the United States, bankers acceptances guaranteed by a qualified financial institution, repurchase agreements, interest bearing bonds of any city, county, or port, among others.

The Oregon Short Term Fund (OSTF) is the LGIP for local governments and was established by the State Treasurer. OSTF investments are regulated by the Oregon Short Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). The fair value of the District's position in the pool is the same as the value of its pool shares. Investments are stated at market value. All investments are carried at cost which equals market value.

For purposes of the statement of cash flows, proprietary fund types consider all highly liquid debt instruments with a maturity of three months or less when purchased to be cash equivalents.

Inventories:

The Public Works Fund has significant inventories. These inventories are not recorded as assets. Inventory items are recorded as expenditures when purchased and remain constant from year to year.

Net position flow assumptions:

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Fund balance flow assumptions:

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

Fund balance policies:

In the fund financial statements, the fund balance for governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash and include inventories and prepaid amounts.

Fund balance is reported as restricted when the constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Fund balance is reported as committed when the Board of Commissioners pass a resolution that places specific constraints on how the resources may be used. The Board of Commissioners can modify or rescind the resolution at any time through passage of an additional resolution.

Fund balance is reported as assigned when resources are constrained by the government's intent to use them for a specific purpose, but are neither restricted nor committed. Intent is expressed when the Board of Commissioners approve which resources should be assigned to expenditure for particular purposes during the adoption of the annual budget. The County's Finance Director uses that information to determine whether those resources should be classified as assigned or unassigned for presentation in the County's financial statements.

Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Property taxes:

Umatilla County assesses, collects, and distributes property taxes for all local governments within the County. Property taxes are billed in October of each year. Unpaid personal and real property taxes become liens against the property on July 1. Property taxes are payable in three installments due November 15, February 15, and May 15. A 3% discount is allowed for full payment by November 15. Interest at 16% annually is charged for late payments.

Capital assets:

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are charged to expenditures as purchased in the governmental fund statements for budget comparison as capital outlay. Capital assets are recorded at historical cost or estimated historical cost. Donated assets are recorded at estimated fair market value as of the date of the donation.

Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or more, and an estimated useful life of greater than one year. 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 for repairs and maintenance are expensed as incurred.

Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads and bridges, are also capitalized in the government-wide financial statements. These fixed assets and the associated accumulated depreciation have been provided for in the government-wide financial statements.

Depreciation on 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:

Street system	40 years
Buildings	50 years
Bridges	20 - 50 years
Furniture and equipment	3 - 20 years

Interest incurred during construction phases of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. During the year, the County incurred no interest expense for capital assets.

Long-term debt:

Long-term debt and other long-term obligations are reported as liabilities in the government-wide financial statements and the fund financial statements of the proprietary funds.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Compensated absences:

Employees may accumulate vacation leave and earn compensation time. Any unused vacation/compensation time is payable upon separation from employment at the employee's then-current pay rate. Since Umatilla County, Oregon uses modified cash basis, for note disclosure purposes only, the net change in the compensated liability for the year ended June 30, 2025 was an increase of \$23,502. This change is the net of the \$3,516,179 increase in the liability for vacation accrued, the \$403,264 increase in the liability for compensation time earned, and the \$3,895,940 reduction in the liability due to payments made. June 30, 2025 ending compensation time balance was \$91,091 and ending vacation time balance was \$1,361,987 for a total balance of \$1,453,078. Sick pay, which does not vest, is recognized in all funds when leave is taken.

Income taxes:

The County is a municipal corporation exempt from federal and state income taxes.

Leases:

Leases which meet certain criteria established by the Governmental Accounting Standards Board are classified as finance leases, and the assets and related liabilities are recorded at amounts equal to the lesser of the present value of minimum lease payments or the fair value of the leased property at the beginning of the respective lease term. Leases which do not meet the criteria of a finance lease are classified as operating leases.

Short term interfund receivables and payables:

During the course of operation, numerous transactions occur between individual funds for goods provided or services rendered. If any remain at the end of the year, these receivables and payables are classified as "Due from Other Funds" or "Due to Other Funds" on the Balance Sheet - Modified Cash Basis - Governmental Funds.

Interfund transactions:

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as revenue in the fund that is reimbursed.

Use of estimates:

In preparing the County's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues during the reporting period. Actual results could differ from those estimates.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Fair value hierarchy and valuation inputs:

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

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

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

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 2 – FUND BALANCES, STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY:

Fund balances by classification for the year ended June 30, 2025 were as follows:

	Combined General	Public Works	Community Benefit Plans	2050 Plan	Other Governmental	Total Governmental Funds
Fund balances						
Restricted:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ 101,725	\$ 101,725
Public safety	-	-	-	-	1,479,608	1,479,608
Highways and streets	-	9,642,550	-	-	-	9,642,550
Culture and recreation	-	-	-	-	1,632,991	1,632,991
Education	-	-	-	-	86,204	86,204
Health	-	-	-	-	3,051,328	3,051,328
General government	-	-	12,006,461	8,339,610	7,001,334	27,347,405
Total restricted	-	9,642,550	12,006,461	8,339,610	13,353,190	43,341,811
Committed:						
Debt service	-	-	-	-	3,608,582	3,608,582
Public safety	-	-	-	-	7,785	7,785
Highways and streets	-	-	-	-	98,761	98,761
Culture and recreation	-	-	-	-	201,582	201,582
Health	-	-	-	-	549,509	549,509
General government	8,435,645	-	-	-	1,926,050	10,361,695
Total committed	8,435,645	-	-	-	6,392,269	14,827,914
Assigned:						
Capital projects	-	-	-	-	8,079,134	8,079,134
Total assigned	-	-	-	-	8,079,134	8,079,134
Unassigned	10,439,977	-	-	-	-	10,439,977
Ending fund balance	\$ 18,875,622	\$ 9,642,550	\$ 12,006,461	\$ 8,339,610	\$ 27,824,593	\$ 76,688,836

The amount of restricted fund balances restricted by enabling legislation is \$9,642,550.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 2 – FUND BALANCES, STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

(continued):

Budget procedures:

A budget is prepared for each fund in accordance with the modified cash basis of accounting and legal requirements set forth in the Oregon Local Budget Law. Budget amounts shown in the financial statements include the original and supplemental budget amounts and all appropriation transfers approved by the County Commissioners.

The budget for the General Fund includes capital outlay expenditures in each program for capital outlay applicable to that program. Capital outlay expenditures in other funds, which are not a part of an identifiable program, are reported separately.

The County uses the following procedures in establishing the budgetary data reflected in the financial statements:

1. The appointed budget officer develops a proposed budget for submission to the budget committee appointed by the County Commissioners. The operating budget includes proposed expenditures and the means for financing them for the upcoming year, along with estimates for the current year and actual data for the two preceding years.
2. After the proposed budget is prepared, the budget officer publishes a "Notice of Budget Committee Meeting" in at least one newspaper of general circulation. At the budget committee meeting, the budget message is delivered explaining the proposed budget and any significant changes in the County's financial position. The budget committee meets thereafter as many times as necessary until the budget document is completed.
3. After approval by the budget committee and the required public hearing, and prior to July 1, the budget is adopted by the County Commissioners, and appropriations are enacted by resolution. Appropriations control expenditures in broad categories as required by Oregon Local Budget Law. More detailed classifications of budgeted expenditures are adopted for administrative control purposes. Budget appropriations lapse at year end.
4. Management is not allowed to modify the budget without action by the governing body. The governing body is authorized to modify the original budget appropriation ordinance in the following ways:
 - a. Transfer of budget appropriations within a fund are authorized by resolution of the governing body.
 - b. Budget revisions that increase total expenditures in any fund require a supplemental budget to be adopted. If a supplemental budget increases a fund's expenditures by less than 10%, the County can adopt the adoption resolution at a regularly scheduled meeting. If a supplemental budget increases a fund's expenditures by more than 10%, the County can adopt it by publishing a notice five to thirty days before a meeting is held to pass the adoption resolution.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 2 – FUND BALANCES, STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

(continued):

The county adopted numerous supplemental budgets during the fiscal year.

5. The following funds legally adopt annual budgets:

General fund, all special revenue funds, all capital project funds, all debt service funds, and all internal service funds.

6. The custodial funds do not adopt annual budgets. These funds are not used to expend funds for County activities or functions.

7. Expenditures may not legally exceed budget appropriations at the departmental level of control in most funds. Appropriations are made at various legal levels of control for each fund.

8. For budget preparation, capital lease proceeds and related capital outlay expenditures are recorded when the capital lease payments are disbursed.

NOTE 3 – CASH AND INVESTMENTS:

The County maintains a cash management pool for its cash and cash equivalents in which each fund participates. Interest earnings are distributed monthly based on average monthly balances.

Cash:

Demand deposits	\$ (2,391,497)
Money market accounts	<u>2,979,238</u>
Total cash	<u>587,741</u>

Investments:

	<u>Percentage of Total Investments</u>	<u>Weighted Avg. Maturity (Months)</u>
U.S. Treasury Securities	72.8%	10.80
Oregon Local Government Investment Pool	<u>27.2%</u>	
Total investments	<u>100%</u>	
Total cash and investments		

Total investment portfolio weighted average maturities 7.84

These investments are characterized as a level 2 fair value measurement from the fair value hierarchy and valuation inputs.

Cash and investments are reflected in the basic financial statements as follows:

Cash and investments - governmental activities	\$77,217,167
Statement of fiduciary net position	<u>6,677,074</u>
	<u>\$83,894,241</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 3 – CASH AND INVESTMENTS (continued):

Custodial Credit Risk - Deposits

Custodial credit risk on deposits is the risk that in the event of a bank failure, the County's deposits may not be returned to it. Oregon Revised Statutes Chapter 295 governs the collateralization of Oregon public funds and provides the statutory requirements for the Public Funds Collateralization Program (PFCP). ORS 295 requires the qualified depository to pledge collateral against any public funds deposits in excess of deposit insurance amounts set by the FDIC. The County maintains its funds at financial institutions deemed to be qualified depositories by the Office of the State Treasurer; however, the County does not have a formal deposit policy that addresses custodial credit risk. During the fiscal year ended June 30, 2025 the County's bank balances exceeded the \$250,000 FDIC insurance limitation and were therefore exposed to custodial credit risk, to the extent they were not covered by the PFCP.

Interest Rate Risk - Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County investment policy requires that a minimum of 80% of the County's investment portfolio have maturities of 18 months or less and that the remaining 20% of the County's investments must have maturities of 24 months or less. All of the County's investments on June 30, 2025 have maturities of 18 months or less.

Credit Risk - Investments

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. Oregon Revised Statutes authorizes the County to invest primarily in general obligations of the US Government and its agencies, debt obligations of the state of Oregon, California, Idaho, and Washington and their political subdivisions, banker's acceptances, corporate indebtedness, commercial paper, repurchase agreements, time certificates of deposit, fixed or variable life insurance contracts, the State Treasurer's Local Government Investment Pool, among others. The County's investment policy has been approved by the County Commissioners and specifies the County's investment objectives, required diversification, certain limitations and reporting requirements. As of June 30, 2025, the County's investment in U.S. Government agencies is limited to 75% of the portfolio and 50% in any single government sponsored enterprise. The County's investment in the Oregon State Treasurer's investment pool is not rated and is treated as a cash equivalent on the Statement of Net Position.

The State of Oregon Local Government Investment Pool (LGIP *or* Pool) is not registered with the U.S. Securities and Exchange Commission as an investment company. The Oregon Revised Statutes and the Oregon Investment Council govern the Pool's investment policies. 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 the investments managed, as a prudent investor would, exercising reasonable care, skill and caution. Investments in the fund are further governed by portfolio guidelines issued by the Oregon Short-Term Funds Board, which established diversification percentages and specify the types and maturities of investments.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 3 – CASH AND INVESTMENTS (continued):

Concentration Risk - Investments

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's investment policy provides that the maximum that may be invested in any one issuer, as a percentage of the funds total investments, is 100% for U.S. Treasury, 75% for U.S. Government agencies with 50% of this amount in a single government sponsored enterprise, 100% in the State of Oregon Investment Pool or the maximum imposed by state statute, 25% in Certificates of Deposit with 30% of this amount in any single qualified financial institution, 20% for Commercial paper and Commercial notes with 5% of this amount in any one corporation, subsidiaries or affiliates, 25% for State and Local Government Securities, 25% for Repurchase Agreements with 10% of this amount in any single qualified financial institution. On June 30, 2025, the County did not hold investments with any one issuer that exceeded these limits.

Custodial Credit Risk - Investments

Custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, the government will not be able to recover the value of an investment or collateral securities in the possession of an outside party. The County's investment policy provides that brokers/dealers and financial institutions meet certain qualifications, which are reviewed annually. The Local Government Investment Pool is not subject to custodial credit risk because it is not evidenced by securities that exist in physical or book entry form.

NOTE 4 – SPECIAL ASSESSMENTS:

Special assessments are the result of improvements made to the Nelson Lane Road Local Improvement District, Ott Road Local Improvement District, Culp Road Local Improvement District, and Kosmos Road Local Improvement District.

Changes to special assessments receivable consisted of the following:

Balance, July 1, 2024	\$ 245,193
Adjustments	15,287
New Projects	221,711
Collections	(99,437)
Interest included	5,813
Balance June 30, 2025	<u>\$ 388,567</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements
June 30, 2025

NOTE 5 – CAPITAL ASSETS:

Capital asset activity for the year ended June 30, 2025 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases/ Adjustments</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 1,311,575	\$ -	\$ -	\$ 1,311,575
Construction in progress	20,557,859	3,501,769	519,489	24,579,117
Total capital assets, not being depreciated	<u>21,869,434</u>	<u>3,501,769</u>	<u>519,489</u>	<u>25,890,692</u>
Capital assets, being depreciated:				
Buildings and improvements	33,549,804	2,433,593	-	35,983,397
Machinery and equipment	23,879,121	2,629,324	(1,729,156)	24,779,289
Infrastructure	127,034,754	-	-	127,034,754
Total capital assets being depreciated	<u>184,463,679</u>	<u>5,062,917</u>	<u>(1,729,156)</u>	<u>187,797,440</u>
Less accumulated depreciation for:				
Buildings and improvements	(16,427,435)	(1,099,235)	-	(17,526,670)
Machinery and equipment	(18,997,813)	(1,837,560)	1,365,575	(19,469,798)
Infrastructure	(98,917,836)	(2,026,749)	-	(100,944,585)
Total accumulated depreciation	<u>(134,343,084)</u>	<u>(4,963,544)</u>	<u>1,365,575</u>	<u>(137,941,053)</u>
Total capital assets being depreciated, net	<u>50,120,595</u>	<u>99,373</u>	<u>(363,581)</u>	<u>49,856,387</u>
Governmental activities capital assets, net	<u>\$ 71,990,029</u>	<u>\$ 3,601,142</u>	<u>\$ 155,908</u>	<u>\$ 75,747,079</u>

Depreciation was charged to functions and programs as follows:

	<u>Governmental Activities</u>
General government	\$ 1,449,320
Public safety	303,815
Highways and streets	3,102,277
Cultural and recreation	71,624
Health	36,508
	<u>\$ 4,963,544</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 6 – LONG TERM DEBT:

The table below presents current year changes in long-term debt, and the current portions for each issue:

<u>Governmental activities:</u>	<u>Beginning</u> <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balance</u>	<u>Due in</u> <u>Current</u> <u>Year</u>
Bonded Debt:					
2005 PERS bond issue	\$ 5,320,000	\$ -	\$(1,375,000)	\$ 3,945,000	\$ 1,520,000
Total bonded debt	<u>5,320,000</u>	<u>-</u>	<u>(1,375,000)</u>	<u>3,945,000</u>	<u>1,520,000</u>
Notes payable:					
Reith wastewater	82,228	-	(22,782)	59,446	23,349
EOAF detox center	<u>85,528</u>	<u>-</u>	<u>(17,805)</u>	<u>67,723</u>	<u>17,945</u>
Total notes payable	<u>167,756</u>	<u>-</u>	<u>(40,587)</u>	<u>127,169</u>	<u>41,294</u>
Total governmental activities	<u>\$ 5,487,756</u>	<u>\$ -</u>	<u>\$(1,415,587)</u>	<u>\$ 4,072,169</u>	<u>\$ 1,561,294</u>

General obligations bonds:

General obligation bonds are direct obligations and pledge the full faith and credit of the County. The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities.

Series 2005 Limited Tax Pension Bonds:

On September 23, 2005, the County, through participation in the Local Government Pension Bond Pool, issued Limited Tax Pension Obligation Bonds, Series 2005. The County issued these bonds to satisfy its estimated PERS Unfunded Actuarial Liability. The limited tax pension bonds were issued with the principal amount of the issue being \$13,970,000. The bonds carry fixed interest rates ranging from 2.50% to 5.004% with the first payment due June 1, 2006. Principal amounts of the issue are redeemed annually beginning June 1, 2008, with the final coupon payment on June 1, 2028.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 6 – LONG TERM DEBT (continued):

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

Year Ending June 30,	Principal	Interest	Annual Debt Service
2026	\$ 1,520,000	\$ 197,408	\$ 1,717,408
2027	1,675,000	121,347	1,796,347
2028	750,000	37,530	787,530
Totals	<u>\$ 3,945,000</u>	<u>\$ 356,285</u>	<u>\$ 4,301,285</u>

Notes payable:

Department of Environmental Quality-Reith Wastewater Project Loan:

The County entered into a contract with the State of Oregon Department of Environmental Quality for a loan in the Clean Water State Revolving Loan Fund during the fiscal year ended June 30, 2005. This revolving loan allows the County to draw funds from the Revolving Loan Fund up to an approved maximum amount for the construction of a new wastewater collection system for the community of Reith, Oregon. Payments will be due semi-annually including interest at 2.47 percent of the outstanding balance for twenty years from the date of the first disbursement. The County's drawn-upon loan balance was \$381,000. The loan is required to have a loan reserve equal to 100% times one-half of the average annual debt service based on the final repayment schedule. At this time, the reserve is estimated to be \$12,306, which is required to be held by the County in segregated loan reserve account.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 6 – LONG TERM DEBT (continued):

Oregon Public Works Fund-EOAF Detoxification Center Loan:

The County entered into a contract with the State of Oregon Economic Community Development Department for a loan in the Special Public Works Loan Fund during the fiscal year ended June 30, 2008. This loan was for the construction for the Eastern Oregon Alcoholism Foundation's Detoxification Center project. Annual payments of \$22,186 will be due including interest at 3.71 percent of the outstanding balance for twenty five years. The total funds drawn were \$313,908.

Future maturities of notes payable principal and interest consist of the following:

Year Ending June 30,	Principal	Interest	Annual Debt Service
2026	\$ 41,294	\$ 5,007	\$ 46,301
2027	42,028	3,405	45,433
2028	25,422	1,758	27,180
2029	18,425	904	19,329
Totals	<u>\$ 127,169</u>	<u>\$ 11,074</u>	<u>\$ 138,243</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 7 – COMMITMENTS AND CONTINGENCIES:

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state government. Any unforeseen disallowed claims, including amounts already collected, could become a liability of the General Fund or other applicable funds. Management believes that adjustments, if any, will not materially affect the County's financial position.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of County Counsel the resolution of these matters will not have a material adverse effect on the financial condition of the County.

NOTE 8 – INTERFUND TRANSACTIONS:

During the course of normal operations, the County has numerous transactions between funds including expenditures and transfers of resources primarily to provide services. The governmental and proprietary funds financial statements generally reflect such transactions as transfers. All transfers are routine in nature.

<u>Transfer From</u>	<u>Transfer To</u>	<u>Purpose</u>	<u>Amount</u>
General	Foreclosed Property	To supplement operations	\$ 49,991
General	CARE	To supplement operations	26,000
General	Road Fund	To supplement operations	282,802
General	On-Site Septic	To supplement operations	7,746
General	Emergency Mgmt	To supplement operations	1,386,581
General	School Based Health	To supplement operations	27,868
General	County Fair	To supplement operations	120,817
General	Court Security	To supplement operations	430,879
General	Sheriff Special Projects	To supplement operations	12,183
General	Environmental Health	To supplement operations	4,340
911 Dispatch	Dispatch Reserve	To supplement future dispatch needs	200,000
Corrections Assessment	General	To supplement jail operations	59,827
Corrections Assessment	Human Services	To supplement A&D operations	39,884
Corrections Assessment	Community Corrections	To supplement operations	19,942
Law Library	General	To reimburse General Fund for support	12,108
Foreclosed Property	General	To reimburse General Fund for support	47,177
Community Corrections	General	To reimburse General Fund for support	29,700
Economic Development	Economic Dev. Reserve	To fund ARPA community projects	140,000
Economic Dev. Reserve	Economic Development	To fund ARPA community projects	2,000,000
Community Benefit Plans	Economic Development	To fund ARPA community projects	700,000
Community Benefit Plans	Water Programs	To fund water programs	25,000
Community Benefit Plans	Facilities Management	To fund facilities operations	2,000,000
Community Benefit Plans	Fleet Management	To fund Fleet Operations	1,000,000
Community Benefit Plans	Capital Purchases Mgmt	To fund capital purchases	500,000
2050 Plan	Economic Development	To fund ARPA community projects	2,000,000
2050 Plan	Economic Development	To fund ARPA community projects	250,000
Facilities Reserve	Road Fund	To fund road operations	1,312,074
Stimulus Reserve	General	To reimburse General Fund for support	2,500,000
		Total	<u>\$ 15,184,919</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM:

Because the financial statements have been prepared on a modified cash basis of accounting, pension liabilities and the related deferred inflows and outflows of resources have not been recorded in the financial statements. Pension expenditures are recorded when the disbursements are made. If the financial statements were prepared in accordance with accounting principles generally accepted in the United States of America, the following information would have been included:

The Oregon Public Employees Retirement System consists of a single cost-sharing multiple employer defined benefit pension plan, which provides pension, death and disability benefits.

Tier One/Tier Two Retirement Benefit (Chapter 238).

Tier One/Tier Two Retirement 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. The basic benefit is based on years of service and final average salary. Generally, a percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary.

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 Two members are eligible for full benefits at age 60.

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, if certain conditions are met.

Disability Benefits

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 a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA is 2.0 percent.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

OPSRP Pension Program (ORS Chapter 238A)

Pension Benefits

The Pension Program provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are based on years of service and final average salary.

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 member, is age 60 or age 53 with 25 years of retirement credit.

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.

A member of the OPSRP 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.

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 2016 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and \$750 plus 0.15 percent on annual benefits above \$60,000.

OPSRP Individual Account Program (OPSRP IAP)

Pension Benefits

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

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

PERS contracts with VOYA Financial to maintain IAP participant records.

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. Employer contribution rates during the period were based on the December 31, 2022 actuarial valuation. Covered employees are required to contribute 6.00% of wages and the employer is required to contribute 21.46% of Tier 1/Tier 2 wages, 15.30% of OPSRP general service wages, and 20.09% of OPSRP police and fire wages. The County pays the 6% on behalf of the employee.

The employer contributions rates effective July 1, 2023, through June 30, 2025, were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

Pension Liabilities, Pension Expense, and Deferred Inflows and Outflows of Resources:

At June 30, 2025, the County reported a liability of \$34,305,989 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. At June 30, 2024, the County's proportion was 0.15434208%, which was lower than its proportionate share measured as of June 30, 2023 which was 0.16940574%.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

Actuarial Valuations:

The employer contribution rates effective July 1, 2023, through June 30, 2025, were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

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

Actuarial Methods and Assumptions Used in Developing Total Pension Liability:

Valuation Date	December 31, 2022
Experience Study Report	2022, published July 2023
Actuarial cost method	Entry Age Normal
Amortization method	Amortized as a level percentage of combined payroll. Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years.
Asset valuation method	Market value of assets, excluding reserves

Actuarial assumptions:

Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increases	3.40 percent
Mortality	<u>Healthy retirees and beneficiaries:</u> RP-2000 Sex-distinct, generational per Scale BB, with collar adjustments and set-backs as described in the valuation. <u>Active members:</u> Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation. <u>Disabled retirees:</u> Mortality rates are a percentage of the RP-2000 sex-distinct, generational per Scale BB, disabled mortality table.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

Pension Liabilities, Pension Expense, and Deferred Inflows and Outflows of Resources (continued):

For the year ended June 30, 2025, the County recognized pension expense of \$5,115,755, and reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 2,032,312	\$ 81,877
Changes of assumptions	3,449,135	4,419
Net difference between projected and actual earnings on investments	2,179,390	-
Changes in proportional share	1,449,072	1,975,745
Differences between employer contributions and employer's proportional share of system contributions	121,907	2,787,120
Contributions subsequent to measurement date	4,357,289	-
Total as of June 30, 2025	<u>\$ 13,589,105</u>	<u>\$ 4,849,161</u>

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

<u>Fiscal Year ended</u>	<u>Deferred Outflow/(Inflow) of Resources (prior to post- measurement date contributions)</u>
June 30, 2026	\$ (656,209)
June 30, 2027	3,116,255
June 30, 2028	1,308,669
June 30, 2029	529,882
June 30, 2030	84,058
Total	<u>\$ 4,382,655</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

Actuarial Methods and Assumptions Used in Developing Total Pension Liability (continued):

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far in to 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 methods and assumptions shown above are based on the 2022 Experience Study which reviewed experience for the four-year period ending on December 31, 2022.

Discount Rate:

The discount rate used to measure the total pension liability was 6.90 percent for the Defined 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.

Assumed Asset Allocation:

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

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 following table shows Milliman's assumptions for each of the asset classes in which the plan was invested at the 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.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

Long-Term Expected Rate of Return (continued):

Asset Class	Target	Compound 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
Assumed Inflation - Mean		2.35

Sensitivity Analysis :

	1% Decrease	Current	1% Increase
	(5.90%)	Discount Rate	(7.90%)
	<u> </u>	<u> </u>	<u> </u>
Employers' Net Pension Liability:			
Defined Benefit Pension Plan:	<u>\$ 54,116,304</u>	<u>\$ 34,305,989</u>	<u>\$ 17,713,882</u>

Oregon PERS produces an independently audited ACFR which can be found at:
<http://www.oregon.gov/pers/Documents/Financials/ACFR/2024-ACFR.pdf>.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

Changes in Plan Provisions:

GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available. We are not aware of any changes that meet this disclosure requirement.

NOTE 10 – DEFERRED COMPENSATION PLAN:

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their current salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The County funds all amounts of compensation deferred under the plan, at the direction of the covered employee, through investments in fixed and variable rate annuity contracts underwritten by insurance companies. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County subject only to the claims of general creditors. Participants' rights under the plan are equal to those of general creditors in an amount equal to the fair market value of the deferred amount of each participant.

The County has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN:

The County operates a single-employer retiree benefit plan which provides medical benefits insurance for retirees and their dependents under the age of 65. There are approximately 324 active employees and 1 eligible retired members in the plan. Eligible retirees pay the same premium for the medical benefit insurance as active employees, which results in an implicit subsidy and an OPEB liability.

The contribution requirements of plan members are established by and may be amended by the County. The County currently finances the retiree benefit plan on a pay-as-you-go basis. The most recent active member monthly premiums for the County and plan members are \$1,167 for single coverage and \$3,375 for family coverage. The same monthly premiums apply to retirees. For the year ended June 30, 2025, the retired employees contributed \$28,444 to the plan.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN (continued):

Because the financial statements have been prepared on a modified cash basis of accounting, other postemployment benefit (OPEB) liabilities and the related deferred inflows and outflows of resources have not been recorded in the financial statements. OPEB expenditures are recorded when the disbursements are made. If the financial statements were prepared in accordance with accounting principles generally accepted in the United States of America, the following information would have been included:

The County's annual other postemployment benefit (OPEB) liability is determined using the normal actuarial cost allocation method in accordance with the parameters of GASB Statement No. 75. In addition, GASB 75 requires that the allocation of costs for accounting purposes be made as a level percentage of employee's projected pay, including future anticipated pay increases. The following table shows the total OPEB liability as of June 30, 2025 and shows the discount rate and other key actuarial assumptions used on the measurement date. The total OPEB liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below, and was then projected forward to the measurement date.

	<u>Year Ended June 30, 2025</u>
Total OPEB liability	\$ 2,821,056
Covered payroll	\$ 26,019,606
Total OPEB liability as a % of covered payroll	10.84%
Key Actuarial Assumptions and Methods:	
Valuation date	July 1, 2024
Measurement Date	June 30, 2024
Discount rate	3.93%
Inflation	2.40%
Salary Increases	3.40%
Withdrawal, retirement & morality rates	December 31, 2023
Oregon PERS valuation	
Election and Lapse Rates	40% of eligible employees. 60% of male members and 35% of female members will elect spouse coverage. 5% annual lapse rate.
Actuarial Cost Method	Entry Age Normal

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN (continued):

The following table shows the changes in net OPEB liability from June 30, 2024 to June 30, 2025:

	Increase (Decrease) Total
Balance as of June 30, 2024	\$ 2,719,875
Changes for the year:	
Service cost	176,420
Interest on total OPEB liability	103,583
Effect of economic/demographic gains or losses	(46,299)
Effect of assumptions changes or inputs	(14,649)
Benefit payments	(117,874)
Balance as of June 30, 2025	<u>\$ 2,821,056</u>

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

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	<u>\$ 3,057,471</u>	<u>\$ 2,821,056</u>	<u>\$ 2,604,554</u>
	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	<u>\$ 2,518,751</u>	<u>\$ 2,821,056</u>	<u>\$ 3,179,182</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN (continued):

The annual OPEB expense is an accounting item designed to recognize certain changes to the Total OPEB Liability in the current period income statement. Additionally, changes to the total OPEB Liability not fully recognized in a given year's OPEB expense will be tracked as deferred inflows and outflows, and recognized incrementally in the OPEB expense over time. The following table shows the OPEB expense for the fiscal year ending June 30, 2025.

	<u>July 1, 2024 to June 30, 2025</u>
Service cost	\$ 176,420
Interest on total OPEB liability	103,583
Recognition of Deferred (Inflows)/Outflows of Resources	
Recognition of economic/demographic (gains) or losses	(4,326)
Recognition of assumptions changes or inputs	<u>(64,039)</u>
Balance as of June 30, 2025	<u>\$ 211,638</u>

The following shows the total deferred inflows and outflows of resources as of June 30, 2025, along with a schedule showing the amounts that will be recognized in future years.

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of</u>
Difference between expected and actual experience	\$ (329,974)	\$ 122,210
Changes of assumptions or inputs	(326,042)	146,104
Benefit payments	-	118,431
Total as of June 30, 2025	<u>\$ (656,016)</u>	<u>\$ 386,745</u>

Other amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense as follows:

<u>Year ended June 30:</u>	<u>Annual recognition</u>
2026	\$ (68,365)
2027	(55,790)
2028	(89,937)
2029	(106,778)
2030	(24,304)
Thereafter	<u>(42,528)</u>
	<u>\$ (387,702)</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 12 – RETIREMENT HEALTH INSURANCE ACCOUNT (RHIA):

Because the financial statements have been prepared on a modified cash basis of accounting, other postemployment benefit (OPEB) liabilities and the related deferred inflows and outflows of resources have not been recorded in the financial statements. OPEB expenditures are recorded when the disbursements are made. If the financial statements were prepared in accordance with accounting principles generally accepted in the United States of America, the following information would have been included:

Plan description:

ORS 238.420 established the Retirement Health Insurance Account (RHIA) and authorizes a payment of up to \$60 from RHIA toward the monthly cost of health insurance for eligible PERS members. RHIA is a cost-sharing multiple-employer Other Postemployment Benefit (OPEB) plan. The plan was closed to new entrants hired on or after August 29, 2003. 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 PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan.

Contributions:

PERS employers contributed 0.05 percent of PERS-covered salaries for Tier One and Tier Two members to fund the normal cost portion of RHIA benefits.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2025, the County reported an asset of \$580,116, for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2024. The total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2022 and rolled forward to the measurement date of June 30, 2024. The basis for the employer's proportion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actuarial contributions in the fiscal year of all employers. At June 30, 2025, the County's proportion was 0.14362566% compared to its proportion of 0.15594008% measured as of June 30, 2024.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 12 – RETIREMENT HEALTH INSURANCE ACCOUNT (RHIA) (continued):

For the year ended June 30, 2025, the County recognized OPEB income of \$87,440. At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 11,346
Changes of assumptions	-	7,338
Net differences between projected and actual earnings on investments	16,380	-
Changes in proportionate share	22,839	9,907
Totals as of June 30, 2025	<u>\$ 39,219</u>	<u>\$ 28,591</u>

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>	<u>Amounts</u>
2026	\$ (22,029)
2027	21,904
2028	8,861
2029	1,892
	<u>\$ 10,628</u>

Actuarial assumptions:

Experience studies are performed as of December 31 of even numbered years. The methods and assumptions are based on the 2022 experience study, which reviewed the experience for the four-year period ended on December 31, 2022. The Retirement Health Insurance Account is a benefit of the Oregon Public Employees Retirement System. Actuarial methods and assumptions, including the long-term expected rate of return, are the same as reported for the County's pension plan.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 12 – RETIREMENT HEALTH INSURANCE ACCOUNT (RHIA) (continued):

Discount rate:

The discount rate used to measure the total OPEB liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions will be made at contractually required rates, actuarially determined. Based on this assumption, the OPEB plan’s fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the District’s proportionate share of the net OPEB liability to changes in the discount

The following presents the County's proportionate share of the net OPEB liability, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.9 percent) or 1-percentage point higher (7.9 percent) than the current discount rate (in millions):

	<u>1% Decrease (5.9%)</u>	<u>Current Discount Rate</u>	<u>1% Increase (7.9%)</u>
Employers' Net OPEB Liability/(Asset)	<u>\$ (537,011)</u>	<u>\$ (580,116)</u>	<u>\$ (617,231)</u>

Oregon PERS produces an independently audited ACFR which can be found at: <http://www.oregon.gov/pers/Documents/Financials/ACFR/2024-ACFR.pdf>.

NOTE 13 – DEFERRED OUTFLOWS OF RESOURCES:

In addition to assets, the statement of financial 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 position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The County has only one item that qualifies for reporting in this category. It is the prepaid pension asset related to the Limited Tax Pension bonds (See Note 6) reported in the government-wide statement of net position. This amount is deferred and amortized over the life of the bonds at the same rate the principal of the bonds are paid. This amount does not represent the current balance of the Oregon PERS side account that was set up when the bonds were issued.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 14 – TAX ABATEMENT AGREEMENTS:

The County has seven programs through which tax abatements are authorized in ORS 285C and 307.

For the year ended June 30, 2025, the County abated taxes as follows:

<u>Tax Abatement Program</u>	<u>County Share of Taxes Abated (in thousands)</u>	<u>In-Lieu and Community Service Fees Collected (in thousands)</u>
Enterprise Zone	\$ 93	\$ 11
Strategic Investment Program	\$ 10,900	\$ 12,231
Rural Long Term EZ	\$ 4,912	\$ 500
Commercial Facility Under Construction	\$ 969	
Food Processing	\$ 142	
Housing Authority	\$ 63	
Special Assessment Low Income Housing	\$ 67	

NOTE 15 – RISK MANAGEMENT:

The county is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance coverage in the prior year.

**NOTE 16 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS
(SBITA) :**

Because the financial statements have been prepared on a modified cash basis of accounting, SBITAs have not been recorded in the financial statements. SBITA expenditures are recorded when the disbursements are made. If the financial statements were prepared in accordance with accounting principles generally accepted in the United States of America, the following information would have been included:

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 16 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

(SBITA) (continued):

SBITA Assets

The County is in one software subscription contract that is longer than one year. The contract through Data Cloud Solutions is for 6 years (contract expires on 6/30/27). Subscription payables currently outstanding as of June 30, 2025 are as follows:

	Balance June 30, 2024	Increases	Decreases	Balance June 30, 2025
Subscriptions:				
Software contracts	\$ 581,176	\$ 16,082	\$ -	\$ 597,258
Total subscriptions	<u>581,176</u>	<u>16,082</u>	<u>-</u>	<u>597,258</u>
Less: Accumulated amortization:				
Software contracts	(280,833)	(103,768)	-	(384,601)
Total accumulated amortization	<u>(280,833)</u>	<u>(103,768)</u>	<u>-</u>	<u>(384,601)</u>
Total software contracts, net	<u>\$ 300,343</u>	<u>\$ (87,686)</u>	<u>\$ -</u>	<u>\$ 212,657</u>

SBITA Liabilities

The County's SBITA liabilities are as follows:

	Balance June 30, 2024	Increases	Decreases	Balance June 30, 2025
SBITA liabilities	<u>\$ 301,248</u>	<u>\$ 16,082</u>	<u>\$(101,709)</u>	<u>\$ 215,621</u>

SBITA Future Payments

The County's future maturities for SBITA liabilities are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 105,121	\$ 11,032	\$ 116,153
2027	110,500	5,653	116,153
	<u>\$ 215,621</u>	<u>\$ 16,685</u>	<u>\$ 232,306</u>

NOTE 17 – LEASES:

Because the financial statements have been prepared on a modified cash basis of accounting, leases have not been recorded in the financial statements. Lease expenditures are recorded when the disbursements are made. If the financial statements were prepared in accordance with accounting principles generally accepted in the United States of America, the following information would have been included:

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2025

NOTE 17 – LEASES (continued):

Lease Assets

The County leases vehicles for its use in operations and has a total of 38 vehicles leased through BanCorp. Each vehicle is leased for a total of 4 years, with one payment on each due annually. At the end of each lease term, the County has an option to purchase the leased vehicle with a remaining balance of \$1. The County's lease payments are for stated amounts and do not have variable payments or residual value guarantees. Lease assets and corresponding amortization outstanding as of June 30, 2025 are as follows:

	Balance June 30, 2024	Increases	Decreases	Balance June 30, 2025
Lease assets:				
Equipment	\$1,957,124	\$ 485,303	\$ -	\$ 2,442,427
Total lease assets	<u>1,957,124</u>	<u>485,303</u>	<u>-</u>	<u>2,442,427</u>
Less: Accumulated amortization:				
Equipment	(1,045,909)	(526,039)	-	(1,571,948)
Total accumulated amortization	<u>(1,045,909)</u>	<u>(526,039)</u>	<u>-</u>	<u>(1,571,948)</u>
Total lease assets, net	<u>\$ 911,215</u>	<u>\$ (40,736)</u>	<u>\$ -</u>	<u>\$ 870,479</u>

Lease Liabilities

The County's lease liabilities are as follows:

	Balance June 30, 2024	Increases	Decreases	Balance June 30, 2025
Lease liabilities	<u>\$ 383,165</u>	<u>\$ 485,303</u>	<u>\$(375,668)</u>	<u>\$ 492,800</u>

Lease Future Payments

The County's future maturities for lease liabilities are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 216,681	\$ 26,961	\$ 243,642
2027	151,387	16,632	168,019
2028	124,732	7,694	132,426
	<u>\$ 492,800</u>	<u>\$ 51,287</u>	<u>\$ 544,087</u>

NOTE 18 – SUBSEQUENT EVENTS:

Management has evaluated subsequent events through the date of this report, which is the date the financial statements were available to be issued.

The County is in the process of establishing a water project for commercial use in west end of the County. The County has spent approximately \$24 million on this project through June 30, 2025, and expects will cost an estimated \$25 million. This project is expected to be completed during the 2026 fiscal year.

MANAGEMENT'S DISCUSSION AND ANALYSIS

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2025

This discussion and analysis is intended to serve as an introduction to Umatilla County's basic financial statements. It offers the reader an overview of the County's financial activities for the fiscal year ended June 30, 2025. The basic financial statements have three components: government-wide financial statements, fund financial statements, and notes to the financial statements. To further assist readers, this report contains supplementary information in addition to the basic financial statements.

This narrative will focus on significant financial issues and will identify changes in financial position, material changes from the adopted budget, and individual fund issues or concerns.

Management's Discussion and Analysis is designed to focus on the current year's activities, resulting changes and current known facts. It should be read in conjunction with the financial statements that precede this discussion and analysis.

Financial Highlights

The assets of Umatilla County primary government exceeded its liabilities at June 30, 2025 by \$152.8 million (Net Position). Of this amount, \$33.9 million (Unrestricted Net Position) may be used to meet the County's ongoing obligations to creditors and citizens of the County in accordance with Umatilla County's fund designation and fiscal policies.

The County's total Net Position increased by \$14,013,885 during the fiscal year ending June 30, 2025.

Overview of the Basic Financial Statements

Government-Wide Financial Statements—The government-wide statements are designed to provide readers with a broad overview of the County's finances in a presentation similar to a private sector business. The statements in this section are the Statement of Net Position and the Statement of Activities.

The Statement of Net Position presents information on the County primary government assets and liabilities with the difference between the two reported as net position. It uses a modified cash basis of accounting to focus on resources available for future operations.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2025

As viewed over time, increases or decreases may serve as an indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities focuses on gross and net costs of County activities and the extent to which the activities are self-supporting or require assistance from general revenues including property taxes. This statement also uses a modified cash basis for reporting, which incorporates net fixed assets, including depreciation, and long-term debt.

The Statement of Net Position and the Statement of Activities both distinguish functions of the County that are principally supported by taxes and governmental revenues (governmental activities). The governmental functions of the County include general government, public safety, highways and streets, culture and recreation, education, and health. The County has no business-type activities.

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 local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the fund statements is major governmental funds. Of the 48 funds maintained by the County, 47 are characterized as governmental and the remaining fund is considered a proprietary fund. Unlike the government-wide statements, the governmental funds financial statements focus on current sources and uses of spendable resources, as well as spendable resources available at the end of the fiscal year. This information may be useful in evaluating a government's short-term financing decisions.

The governmental funds include the General Fund, forty two special revenue funds, three debt service funds, and two capital project funds.

Governmental Funds - Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Because the focus of the governmental funds is narrower than that of the government-wide statements, it is useful to compare information presented for governmental funds with similar information presented for governmental activities in the government-wide statements.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2025

Both the governmental balance sheet-modified cash basis statements of assets, liabilities and equity and the governmental fund statements of revenues, expenditures and changes in fund balance-modified cash basis provide a reconciliation to assist in the comparison between governmental funds and governmental activities.

Of the 47 governmental funds maintained by the County, four are considered to be major funds: the General Fund, Public Works Fund, Community Benefit Plan Fund, and the 2050 Plan Fund. The governmental fund statements focus separately on these major funds presenting each in its own column and combining the remaining funds into a column titled “other governmental funds.”

Proprietary Funds—The County maintains one type of proprietary fund, an internal service fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County’s various functions. The County uses its internal service fund to account for internal financing activities of its vehicle fleet. As this service predominately benefits governmental services, it has been included within governmental activities in the government-wide financial statements.

Fiduciary Funds—Fiduciary funds are used to account for resources held in trust for the benefit of parties outside the government. Fiduciary funds are not presented in the government-wide financial statements because the resources are not available to support the county’s programs.

Notes to the Financial Statements—The notes provide additional information that is essential to a full understanding of the presentation provided in the government-wide and fund financial statements. The notes can be found immediately following the basic financial statements.

Other Supplemental Information—This section will provide the reader with additional information about the non-major governmental funds in the combining schedules of assets, liabilities and equity, and of revenues, expenditures and changes in fund balances. Also included is budgetary information for all funds.

Other supplemental information is available on County compliance and internal controls as required by Oregon statutes.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2025

Government-Wide Financial Analysis

Exhibit 1

STATEMENT OF NET POSITION

(Dollars in Thousands)

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Cash and investments	\$ 77,217	\$ 67,001	\$ 70,010
Notes receivables	-	-	-
Land and CIP	25,891	21,869	11,204
Other capital assets (net)	49,856	50,121	46,473
Total assets	<u>152,964</u>	<u>138,991</u>	<u>127,687</u>
Prepaid-pension asset	3,945	5,320	6,555
Total deferred outflow of resources	<u>3,945</u>	<u>5,320</u>	<u>6,555</u>
Non current liabilities due in one year	1,561	1,416	1,275
Non current liabilities due in less than one year	2,511	4,072	5,488
Total liabilities	<u>4,072</u>	<u>5,488</u>	<u>6,763</u>
Net position:			
Net investment in capital assets	75,620	71,822	57,470
Restricted for:			
Debt service	102	97	92
Public safety	1,480	1,964	2,055
Highways and streets	9,643	7,999	5,720
Culture and recreation	1,633	1,493	909
Education	86	194	86
Health	3,051	2,515	2,671
Other purposes	27,347	15,902	5,745
Unrestricted	33,875	36,837	52,732
Total net position	<u>\$ 152,837</u>	<u>\$ 138,823</u>	<u>\$ 127,480</u>

Net position may serve over time as a useful indicator of a government's financial position. Umatilla County's assets exceeded liabilities by \$152.8 million as of June 30, 2025. This is an increase of \$14,013,885 when compared to net position at the end of the previous year.

UMATILLA COUNTY

Management's Discussion and Analysis
June 30, 2025

Exhibit 2

STATEMENT OF NET ACTIVITIES
(Dollars in Thousands)

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Revenues:			
Program Revenues:			
Charges for services	\$ 20,855	\$ 22,296	\$ 20,219
Operating grants and contributions	49,085	41,342	45,332
Capital grants and contributions	-	-	-
General receipts:			
Property taxes	25,404	23,769	22,713
Fines and forfeitures	335	248	237
Earnings on investments	4,035	2,995	1,198
Refunds and miscellaneous	4,470	5,444	5,638
Total Revenues	<u>104,184</u>	<u>96,094</u>	<u>95,337</u>
Expenses:			
General government	\$ 27,186	\$ 26,799	\$ 31,110
Public safety	31,413	28,528	25,341
Highways and streets	12,193	12,175	15,736
Culture and recreation	3,592	3,297	2,332
Education	1,366	1,053	960
Health	14,147	12,563	11,678
Interest on long-term debt	273	336	393
Total Expenses	<u>90,170</u>	<u>84,751</u>	<u>87,550</u>
Change in net position	14,014	11,343	7,787
Net position, beginning	138,823	127,480	119,693
Net position, ending	<u>\$ 152,837</u>	<u>\$ 138,823</u>	<u>\$ 127,480</u>

22.16% of the balance of net position or \$33.88 million, is considered unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2025

A large portion of the County's net position 49.48% reflects its investment in capital assets (land, buildings, equipment, improvements, construction in progress and infrastructure), less any related debt. The County uses these assets to provide services to the people of the County; consequently these assets are not available for future spending. Although the investment in its capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided by other sources, since the capital assets themselves cannot be used to liquidate this liability.

Governmental Funds Financial Analysis

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

At the end of the fiscal year, Umatilla County's governmental funds reported combined ending fund balances of \$76.7 million, an increase of \$9,906,006 when compared to the previous year. The majority of the combined fund balances is reserved or committed and only available for spending within the designated funds and/or policies.

The Combined General Fund, Public Works Fund, Community Benefit Plan Fund, and 2050 Plan Fund are considered major funds by the County. These major funds account for 63.7% of the combined governmental fund balances.

The major funds account for 71.6% of total governmental revenues and 66.2% of total governmental expenditure.

Public Safety and Health programs account for 33.5% of all governmental expenditures.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2025

General Fund: The Combined General Fund is the chief operating fund for Umatilla County. At the end of the year, the fund balance of the Combined General Fund was \$18.9 million. As a measure of the General Fund's liquidity, it may be useful to compare the fund balance to total fund expenditures. The ending fund balance represents 46.9% of total combined general fund expenditures for the fiscal year ending 2025. The net change in the fund balance for the Combined General Fund was a \$3,660,000 decrease.

Property tax is a significant revenue source for the General Fund. The year's collections represent 64.4% of total Combined General Fund revenues.

Public Works Fund. The Public Works Fund's primary source of revenue is the gas tax distributed by the State of Oregon. Gas tax receipts were \$7.90 million, compared to \$8.20 million the prior year.

The Public Works Fund revenues exceeded expenditures and transferred out by \$1,643,775 in the current year.

General Fund Budgetary Highlights

The County made revisions to the original General Fund appropriations adopted by the Board of Commissioners for the 2024-25 fiscal year. The adjustments were needed to increase expenditures for the difference in adopted revenue and revised revenue budget. These revisions resulted in a .5% increase in General Fund appropriations.

General Fund revenues exceeded the adjusted budgeted revenues by \$2,820,400. General fund expenditures were \$6,548,897 under budget.

UMATILLA COUNTY

Management's Discussion and Analysis
June 30, 2025

Exhibit 3

OUTSTANDING DEBT AT YEAR END
(Dollars in Thousands)

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Limited tax bonds	\$ 3,945	\$ 5,320	\$ 6,555
Notes Payable	127	168	208
Total	<u>\$ 4,072</u>	<u>\$ 5,488</u>	<u>\$ 6,763</u>

The County sponsored a new wastewater collection system for the community of Reith. As part of that project the County entered into a contract for a loan from the Oregon Department of Environmental Quality in the year ended June 30, 2005. The project was completed in 2007-2008. The loan had a limit of \$381 thousand and payments commenced six months after project completion on a semi-annual basis. The Reith Sanitary District will pay the County back on the 20-year loan. Please see notes to basic financial statements for additional information.

Additionally, in 2008 the County constructed a new building with a construction loan of \$314 thousand.

Total County debt outstanding represents .02% of county real market value.

Economic Factors and Next Year's Budget

Oregon's seasonally adjusted unemployment annual rate is 4.9%, an increase from 4.1% in the prior year, and is the higher the U.S. rate of 4.1%. However, Oregon has typically trailed the U.S. rate over the last ten years leading to a shortfall of income taxes in the state and a continuing budget crisis. State programs operated by the County, particularly in areas of health and public safety, are always subject to reduction in the State's budget balancing exercise. The County continues to conservatively budget its resources.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2025

Capital Assets. Umatilla County's investment in capital assets for its governmental activities amounts to \$49.9 million (net of accumulated depreciation). The investment in fixed assets includes land, buildings, equipment, infrastructure (roadways and bridges) and construction in progress.

Additional information on Umatilla County's fixed assets can be found in the notes to the financial statements, immediately following the basic statements.

Exhibit 3

FIXED ASSETS AT YEAR END

(Dollars in Thousands)

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Land	\$ 1,312	\$ 1,312	\$ 1,312
Construction in progress	24,579	20,557	9,892
Sub-Total	<u>25,891</u>	<u>21,869</u>	<u>11,204</u>
Depreciable assets:			
Buildings	35,983	33,550	26,780
Equipment	24,779	23,879	22,705
Infrastructure	127,035	127,035	127,410
Sub-total	<u>187,797</u>	<u>184,464</u>	<u>176,895</u>
Accumulated Depreciation	(137,941)	(134,343)	(130,421)
Total general fixed assets	<u>\$ 75,747</u>	<u>\$ 71,990</u>	<u>\$ 57,678</u>

Debt Administration. At the end of the current fiscal year, Umatilla County had total debt outstanding of \$4.1 million. Of this amount \$3.9 million is comprised of the Limited Tax Pension Bonds issued in 2005 and \$127 thousand is comprised of notes backed by the full faith and credit of the County.

Limited Tax Pension Bonds. The Pension Bonds were issued to address the County's estimated PERS unfunded actuarial liability in 2005. The 5% of real market value statutory limitation on pension bonds is well in excess of outstanding debt.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2025

The County's unemployment rate (not seasonally adjusted) increased over the past year from 3.7% to 5.2%. The County enjoys certain economic advantages: location on both east-west and north-south major highway systems, available water and rail transportation, natural gas transmission lines, and an electrical transmission grid.

A beginning fund balance of \$10 million was projected for the General Fund in the 2025 budget. The actual beginning fund balance was \$10.6 million.

The certified property tax base continues to grow. The tax base for 2024-25 increased at a 5.4% rate over the prior year.

Next year's adopted operating budget is \$4.4 million higher than the 2025 operating budget. The General Fund requirements have been projected \$5.1 million above that of the previous year.

Contact Information

The County's financial statements are designed to provide the user (citizens, taxpayers, customers, investors, and creditors) with a general overview of the County's finances and to demonstrate the County's accountability. If you have questions about the report or need additional financial information, please contact the County's Finance Office at 216 S.E. 4th St., Pendleton, Oregon 97801.

SUPPLEMENTARY INFORMATION

UMATILLA COUNTY, OREGON

Combining Balance Sheet
General Fund
June 30, 2025

	<u>General Fund</u>	<u>PERS/Stimulus Reserve Fund</u>	<u>Totals</u>
<u>ASSETS:</u>			
Cash and investments	\$ 10,439,977	\$ 8,435,645	\$ 18,875,622
Total assets	<u>\$ 10,439,977</u>	<u>\$ 8,435,645</u>	<u>\$ 18,875,622</u>
<u>LIABILITIES:</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>			
Restricted	-	-	-
Committed	-	8,435,645	8,435,645
Assigned	-	-	-
Unassigned	10,439,977	-	10,439,977
Total fund balances	<u>10,439,977</u>	<u>8,435,645</u>	<u>18,875,622</u>
Total liabilities and fund balances	<u>\$ 10,439,977</u>	<u>\$ 8,435,645</u>	<u>\$ 18,875,622</u>

UMATILLA COUNTY, OREGON

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

General Fund

Year Ended June 30, 2025

	<u>General Fund</u>	<u>PERS/Stimulus Reserve Fund</u>	<u>Totals</u>
<u>REVENUES:</u>			
Taxes	\$ 23,972,685	\$ 1,007,272	\$ 24,979,957
Intergovernmental	4,876,973	-	4,876,973
Charges for services	3,713,871	-	3,713,871
Fines & forfeitures	37,004	-	37,004
Interest	679,731	641,190	1,320,921
Miscellaneous & reimbursements	3,847,193	-	3,847,193
Total revenues	<u>37,127,457</u>	<u>1,648,462</u>	<u>38,775,919</u>
<u>EXPENDITURES:</u>			
Current:			
General government	11,646,195	657,163	12,303,358
Public safety	21,621,628	-	21,621,628
Education	586,918	-	586,918
Health	3,689,934	-	3,689,934
Capital outlay	35,539	1,998,147	2,033,686
Total expenditures	<u>37,580,214</u>	<u>2,655,310</u>	<u>40,235,524</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(452,757)</u>	<u>(1,006,848)</u>	<u>(1,459,605)</u>
<u>OTHER FINANCING SOURCES (USES):</u>			
Operating transfers in	2,648,812	-	2,648,812
Operating transfers out	<u>(2,349,207)</u>	<u>(2,500,000)</u>	<u>(4,849,207)</u>
Total other financing sources (uses)	<u>299,605</u>	<u>(2,500,000)</u>	<u>(2,200,395)</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(153,152)</u>	<u>(3,506,848)</u>	<u>(3,660,000)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>10,593,129</u>	<u>11,942,493</u>	<u>22,535,622</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 10,439,977</u>	<u>\$ 8,435,645</u>	<u>\$ 18,875,622</u>

UMATILLA COUNTY, OREGON

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual - Detail

Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes:				
Current year taxes	\$ 21,100,000	\$ 21,100,000	\$ 22,396,062	\$ 1,296,062
Prior year taxes	400,000	400,000	436,214	36,214
In-lieu of taxes	1,030,000	1,030,000	1,140,409	110,409
Intergovernmental:				
Federal revenues	346,785	346,785	472,972	126,187
State revenues	445,648	390,648	563,186	172,538
Local revenues	792,205	842,205	803,871	(38,334)
Covid grant	-	-	259,561	259,561
Amusement tax	15,000	15,000	17,522	2,522
Liquor tax	600,000	600,000	461,076	(138,924)
Cigarette tax	40,000	40,000	33,578	(6,422)
Railcar taxes	15,000	15,000	9,949	(5,051)
Nurse family partnership grants	226,846	226,846	286,990	60,144
Communicable disease grants	197,245	197,245	233,700	36,455
Family planning grants and other	141,895	141,895	286,982	145,087
PE51-01 PH Modernization grants and other	620,930	620,930	632,661	11,731
Health department grants	54,000	154,000	419,475	265,475
Juvenile court/detention grants	79,703	79,703	170,322	90,619
Maternal & Child grants	101,735	161,735	225,128	63,393
Charges for services:				
Miscellaneous fees	260,860	260,860	366,933	106,073
Marriage, court, and mediation fees	350,000	350,000	423,644	73,644
Jail fees	1,788,125	1,938,125	1,984,133	46,008
District attorney fees	121,100	121,100	148,654	27,554
Planning fees	206,450	206,450	181,710	(24,740)
Code enforcement fees	100,600	100,600	127,404	26,804
Surveyor fees and other	49,000	49,000	44,054	(4,946)
Tax collector fees and other	398,500	398,500	437,339	38,839
Fines and forfeitures	-	-	37,004	37,004
Investment revenue	250,000	250,000	679,731	429,731
Other revenues:				
Indirect cost revenue	3,981,630	3,981,630	3,279,151	(702,479)
Refunds and reimbursements	237,000	237,000	283,022	46,022
Rent received	50,000	50,000	73,476	23,476
Donations	-	-	14,000	14,000
Business energy credit	-	-	185,278	185,278
Equipment/vehicle sales	-	-	6,050	6,050
Miscellaneous	1,800	1,800	6,216	4,416
Total revenues	<u>34,002,057</u>	<u>34,307,057</u>	<u>37,127,457</u>	<u>2,820,400</u>

UMATILLA COUNTY, OREGON

General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual - Detail
Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>EXPENDITURES (by department):</u>				
<u>General government:</u>				
Assessor:				
Personnel services	1,749,038	1,799,038	1,782,375	16,663
Materials & services	364,837	364,837	361,241	3,596
Total assessor	<u>2,113,875</u>	<u>2,163,875</u>	<u>2,143,616</u>	<u>20,259</u>
Board of commissioners:				
Personnel services	1,248,029	1,248,029	936,104	311,925
Materials & services	572,304	787,304	717,877	69,427
Total board of commissioners	<u>1,820,333</u>	<u>2,035,333</u>	<u>1,653,981</u>	<u>381,352</u>
Human resources:				
Personnel services	494,396	494,396	492,104	2,292
Materials & services	137,704	137,704	70,577	67,127
Total human resources	<u>632,100</u>	<u>632,100</u>	<u>562,681</u>	<u>69,419</u>
Finance:				
Personnel services	750,721	750,721	662,810	87,911
Materials & services	143,625	143,625	120,323	23,302
Total finance	<u>894,346</u>	<u>894,346</u>	<u>783,133</u>	<u>111,213</u>
County records:				
Personnel services	507,654	507,654	413,707	93,947
Materials & services	79,431	79,431	72,093	7,338
Total county records	<u>587,085</u>	<u>587,085</u>	<u>485,800</u>	<u>101,285</u>
Elections:				
Personnel services	278,769	338,769	331,786	6,983
Materials & services	251,590	265,590	222,057	43,533
Capital outlay	-	50,000	25,539	24,461
Total elections	<u>530,359</u>	<u>654,359</u>	<u>579,382</u>	<u>74,977</u>
Planning:				
Personnel services	739,441	739,441	674,803	64,638
Materials & services	109,318	109,318	103,182	6,136
Total planning	<u>848,759</u>	<u>848,759</u>	<u>777,985</u>	<u>70,774</u>

UMATILLA COUNTY, OREGON

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual - Detail

Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Surveyor:				
Personnel services	63,676	63,676	52,585	11,091
Materials & services	34,994	34,994	25,485	9,509
Total surveyor	<u>98,670</u>	<u>98,670</u>	<u>78,070</u>	<u>20,600</u>
Tax collector:				
Personnel services	344,646	344,646	227,450	117,196
Materials & services	96,604	96,604	78,242	18,362
Total tax collector	<u>441,250</u>	<u>441,250</u>	<u>305,692</u>	<u>135,558</u>
Veterans service:				
Personnel services	343,456	383,456	369,072	14,384
Materials & services	65,996	65,996	62,658	3,338
Total veterans service	<u>409,452</u>	<u>449,452</u>	<u>431,730</u>	<u>17,722</u>
Administration:				
Personnel services	321,315	321,315	275,250	46,065
Materials & services	117,106	117,106	83,243	33,863
Total administration	<u>438,421</u>	<u>438,421</u>	<u>358,493</u>	<u>79,928</u>
Building maintenance:				
Personnel services	603,423	603,423	554,315	49,108
Materials & services	113,354	113,354	70,177	43,177
Total building maintenance	<u>716,777</u>	<u>716,777</u>	<u>624,492</u>	<u>92,285</u>
Computer information services:				
Personnel services	889,928	1,016,928	1,003,696	13,232
Materials & services	245,629	385,629	376,240	9,389
Total computer information services	<u>1,135,557</u>	<u>1,402,557</u>	<u>1,379,936</u>	<u>22,621</u>
Communication:				
Materials & services	52,129	52,129	44,686	7,443
Total communication	<u>52,129</u>	<u>52,129</u>	<u>44,686</u>	<u>7,443</u>
Code enforcement:				
Personnel services	156,672	156,672	65,239	91,433
Materials & services	19,055	19,055	9,556	9,499
Total code enforcement	<u>175,727</u>	<u>175,727</u>	<u>74,795</u>	<u>100,932</u>

UMATILLA COUNTY, OREGON

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual - Detail

Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Geographical information director:				
Personnel services	532,746	542,746	517,837	24,909
Materials & services	66,325	66,325	65,733	592
Total geographical information director	<u>599,071</u>	<u>609,071</u>	<u>583,570</u>	<u>25,501</u>
General county:				
Personnel services	100,000	100,000	59,276	40,724
Materials & services	956,055	956,055	744,416	211,639
Total general county	<u>1,056,055</u>	<u>1,056,055</u>	<u>803,692</u>	<u>252,363</u>
 Total general government	<u>12,549,966</u>	<u>13,255,966</u>	<u>11,671,734</u>	<u>1,584,232</u>
Public safety:				
District attorney:				
Personnel services	3,194,646	3,194,646	2,474,670	719,976
Materials & services	433,253	433,253	355,844	77,409
Total district attorney	<u>3,627,899</u>	<u>3,627,899</u>	<u>2,830,514</u>	<u>797,385</u>
Victim Witness:				
Personnel services	242,187	342,374	339,706	2,668
Materials & services	34,620	40,130	40,127	3
Total victim witness	<u>276,807</u>	<u>382,504</u>	<u>379,833</u>	<u>2,671</u>
Cultural Specific Grant				
Personnel services	100,187	-	-	-
Materials & services	5,510	-	-	-
Total victim witness	<u>105,697</u>	<u>-</u>	<u>-</u>	<u>-</u>
Emergency services:				
Personnel services	167,719	167,719	164,250	3,469
Materials & services	145,562	145,562	100,015	45,547
Total emergency services	<u>313,281</u>	<u>313,281</u>	<u>264,265</u>	<u>49,016</u>
Jail:				
Personnel services	6,049,657	6,049,657	5,639,967	409,690
Materials & services	4,141,260	4,816,260	4,006,737	809,523
Capital outlay	-	10,000	10,000	-
Total jail	<u>10,190,917</u>	<u>10,875,917</u>	<u>9,656,704</u>	<u>1,219,213</u>
Juvenile:				
Personnel services	929,388	929,388	732,799	196,589
Materials & services	467,970	467,970	339,313	128,657
Total juvenile	<u>1,397,358</u>	<u>1,397,358</u>	<u>1,072,112</u>	<u>325,246</u>

UMATILLA COUNTY, OREGON

General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual - Detail
Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Sheriff - SO admin:				
Personnel services	1,246,926	1,246,926	1,200,438	46,488
Materials & services	282,113	282,113	236,622	45,491
Total sheriff - SO admin	<u>1,529,039</u>	<u>1,529,039</u>	<u>1,437,060</u>	<u>91,979</u>
Sheriff - criminal:				
Personnel services	5,030,580	5,030,580	4,639,376	391,204
Materials & services	1,608,512	1,608,512	1,351,764	256,748
Total sheriff - criminal	<u>6,639,092</u>	<u>6,639,092</u>	<u>5,991,140</u>	<u>647,952</u>
Total public safety	<u>24,080,090</u>	<u>24,765,090</u>	<u>21,631,628</u>	<u>3,133,462</u>
<u>Education:</u>				
Cooperative extension service:				
Materials & services	603,946	603,946	586,918	17,028
Total education	<u>603,946</u>	<u>603,946</u>	<u>586,918</u>	<u>17,028</u>
<u>Health:</u>				
Nurse Family Partnership:				
Personnel services	351,988	351,988	344,589	7,399
Materials & services	131,928	131,928	74,024	57,904
Total nurse family partnership	<u>483,916</u>	<u>483,916</u>	<u>418,613</u>	<u>65,303</u>
Communicable disease:				
Personnel services	1,129,878	1,129,878	656,996	472,882
Materials & services	325,366	325,366	198,287	127,079
Total communicable disease	<u>1,455,244</u>	<u>1,455,244</u>	<u>855,283</u>	<u>599,961</u>
Family planning:				
Personnel services	472,185	472,185	268,771	203,414
Materials & services	173,670	273,670	224,183	49,487
Total family planning	<u>645,855</u>	<u>745,855</u>	<u>492,954</u>	<u>252,901</u>
Health department:				
Personnel services	804,657	804,657	627,036	177,621
Materials & services	164,579	319,579	297,932	21,647
Total health department	<u>969,236</u>	<u>1,124,236</u>	<u>924,968</u>	<u>199,268</u>

UMATILLA COUNTY, OREGON

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual - Detail

Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
PE51-01 PH modernization				
Personnel services	509,457	509,457	448,012	61,445
Materials & services	168,863	168,863	161,833	7,030
Total PE51-01 PH modernization	678,320	678,320	609,845	68,475
Maternal and child health care:				
Personnel services	305,568	305,568	199,391	106,177
Materials & services	146,176	226,176	188,880	37,296
Total maternal and child health care	451,744	531,744	388,271	143,473
Total health	4,684,315	5,019,315	3,689,934	1,329,381
Operating contingency	1,973,794	484,794	-	484,794
Total expenditures	43,892,111	44,129,111	37,580,214	6,548,897
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(9,890,054)	(9,822,054)	(452,757)	9,369,297
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	5,834,589	5,834,589	2,648,812	(3,185,777)
Operating transfers out	(2,443,570)	(2,511,570)	(2,349,207)	162,363
Total other financing sources (uses)	3,391,019	3,323,019	299,605	(3,023,414)
<u>NET CHANGE IN FUND BALANCES</u>	(6,499,035)	(6,499,035)	(153,152)	6,345,883
<u>FUND BALANCES, BEGINNING</u>	9,999,035	9,999,035	10,593,129	594,094
<u>FUND BALANCES, ENDING</u>	\$ 3,500,000	\$ 3,500,000	\$ 10,439,977	\$ 6,939,977

UMATILLA COUNTY, OREGON

PERS/Stimulus Reserve Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Payments in-lieu of taxes	\$ 1,100,000	\$ 1,100,000	\$ 1,007,272	\$ (92,728)
Interest	-	100,000	641,190	541,190
Total revenues	<u>1,100,000</u>	<u>1,200,000</u>	<u>1,648,462</u>	<u>448,462</u>
<u>EXPENDITURES:</u>				
Stimulus reserve:				
Materials & services	2,560,000	910,000	642,163	267,837
Capital outlay	-	2,000,000	1,998,147	1,853
Contingency	440,000	190,000	-	190,000
Total stimulus reserve	<u>3,000,000</u>	<u>3,100,000</u>	<u>2,640,310</u>	<u>459,690</u>
PERS reserve				
Materials & services	20,000	20,000	15,000	5,000
Contingency	7,580,000	7,580,000	-	7,580,000
Total PERS reserve	<u>7,600,000</u>	<u>7,600,000</u>	<u>15,000</u>	<u>7,585,000</u>
Total expenditures	<u>10,600,000</u>	<u>10,700,000</u>	<u>2,655,310</u>	<u>8,044,690</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(9,500,000)	(9,500,000)	(1,006,848)	8,493,152
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	<u>(2,500,000)</u>	<u>(2,500,000)</u>	<u>(2,500,000)</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	(12,000,000)	(12,000,000)	(3,506,848)	8,493,152
<u>FUND BALANCES, BEGINNING</u>	12,000,000	12,000,000	11,942,493	(57,507)
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,435,645</u>	<u>\$ 8,435,645</u>

UMATILLA COUNTY, OREGON

Non-Major Governmental Funds

June 30, 2025

Special revenue funds:

- Bicycle path fund
- Parks fund
- Tax anticipation notes fund
- Emergency 911 telephone system fund
- Corrections assessment fund
- Special transportation fund
- Law library fund
- Records archiving fund
- Tax foreclosed property fund
- Human services fund
- Public land corner preservation fund
- Fair improvement fund
- EOTEC reserve fund
- Community corrections fund
- Economic development fund
- County road improvement fund
- Umatilla County road district fund
- Sheriff special programs
- School based health center fund
- Nuisance abatement fund
- Extension special equipment fund
- County fair fund
- County school fund
- Unitary assessment fund
- Community services development fund
- Mediation services fund
- Academic achievements awards fund
- Juvenile Work Crew fund
- Assessment and taxation fund
- Prepaid taxes fund
- CARES program fund
- Environment health fund
- Special services fund
- Health Special Programs fund
- FPEP reserve fund
- GIS equipment reserve fund
- Dispatch reserve fund
- NAIFA reserve fund
- Inmate welfare fund

Debt service funds:

- Debt service fund
- PERS bond fund
- Reith wastewater fund

Capital projects funds:

- Facilities improvement fund
- Capital purchases management fund

UMATILLA COUNTY, OREGON

Nonmajor Governmental Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2025

	<u>Total Nonmajor Special Revenue Funds</u>	<u>Total Nonmajor Debt Service Funds</u>	<u>Total Nonmajor Capital Projects Funds</u>	<u>Total Nonmajor Governmental Funds</u>
<u>ASSETS:</u>				
Cash	\$ 16,035,152	\$ 3,710,307	\$ 8,079,134	\$ 27,824,593
Total assets	<u>\$ 16,035,152</u>	<u>\$ 3,710,307</u>	<u>\$ 8,079,134</u>	<u>\$ 27,824,593</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>				
Restricted	13,251,465	101,725	-	13,353,190
Committed	2,783,687	3,608,582	-	6,392,269
Assigned	-	-	8,079,134	8,079,134
Unassigned	-	-	-	-
Total fund balances	<u>16,035,152</u>	<u>3,710,307</u>	<u>8,079,134</u>	<u>27,824,593</u>
Total liabilities and fund balances	<u>\$ 16,035,152</u>	<u>\$ 3,710,307</u>	<u>\$ 8,079,134</u>	<u>\$ 27,824,593</u>

UMATILLA COUNTY, OREGON

Nonmajor Governmental Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis
Year Ended June 30, 2025

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>REVENUES:</u>				
Taxes	\$ 423,463	\$ 63	\$ -	\$ 423,526
Intergovernmental	20,704,555	1,991,441	307,273	23,003,269
Charges for services	3,876,736	-	-	3,876,736
Fines & forfeitures	298,429	-	-	298,429
Interest	996,295	232,810	451,617	1,680,722
Miscellaneous & reimbursements	257,171	-	2,100	259,271
Total revenues	<u>26,556,649</u>	<u>2,224,314</u>	<u>760,990</u>	<u>29,541,953</u>
<u>EXPENDITURES:</u>				
General government	3,881,570	-	105,883	3,987,453
Public safety	9,487,245	-	-	9,487,245
Highways and streets	261,198	-	-	261,198
Culture and recreation	3,520,045	-	-	3,520,045
Education	778,920	-	-	778,920
Health	10,420,368	-	-	10,420,368
Capital outlay	111,333	-	1,182,557	1,293,890
Debt Service:				
Principal	-	1,415,587	-	1,415,587
Interest	-	272,791	-	272,791
Total expenditures	<u>28,460,679</u>	<u>1,688,378</u>	<u>1,288,440</u>	<u>31,437,497</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(1,904,030)</u>	<u>535,936</u>	<u>(527,450)</u>	<u>(1,895,544)</u>
<u>OTHER FINANCING SOURCES</u>				
<u>(USES):</u>				
Operating transfers in	5,234,232	-	2,500,000	7,734,232
Operating transfers out	(2,548,639)	-	(1,312,074)	(3,860,713)
Total other financing sources (uses)	<u>2,685,593</u>	<u>-</u>	<u>1,187,926</u>	<u>3,873,519</u>
<u>NET CHANGE IN FUND</u>				
<u>BALANCES</u>	781,563	535,936	660,476	1,977,975
<u>FUND BALANCE, BEGINNING</u>				
<u>OF YEAR</u>	<u>15,253,589</u>	<u>3,174,371</u>	<u>7,418,658</u>	<u>25,846,618</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 16,035,152</u>	<u>\$ 3,710,307</u>	<u>\$ 8,079,134</u>	<u>\$ 27,824,593</u>

UMATILLA COUNTY, OREGON

Non-Major Special Revenue Governmental Funds

June 30, 2025

These funds account for revenue derived from specific taxes or other earmarked revenue sources which are legally restricted or committed to finance particular functions or activities. Funds included are:

- **Bicycle path fund** - accounts for one percent of State Motor Vehicle fees collected pursuant to ORS 366.514.
- **Parks fund** - accounts for county recreational vehicle registration fees from the State.
- **Tax anticipation notes fund** - budgeted each year in anticipation of a shortfall in resources before the property tax revenues come in as provided by ORS 278A.180.
- **Emergency 911 telephone system fund** - accounts for revenues from the State telephone excise tax and committed revenues from the General Fund and City of Pendleton under an intergovernmental agreement for dispatch of emergency communication services.
- **Corrections assessment fund** - accounts for assessments imposed by a circuit or municipal court or justice court.
- **Special transportation fund** - accounts for grant monies received from the State elderly and disabled special transportation fund.
- **Law library fund** - accounts for law library fees received from the State.
- **Records archiving fund** - accounts for clerk's record fees pursuant to ORS 205.320 for acquiring storage and retrieval systems.
- **Tax foreclosed property fund** - accounts for the receipt and sale of foreclosed properties for delinquent property taxes.
- **Human services fund** - accounts for revenues from the delivery of alcohol, drug, and gambling services.
- **Public land corner preservation fund** - accounts for the collection of recording fees on real property transactions and surveying activities.
- **Fair improvement fund** - accounts for receipts to be applied to the County's obligation for construction of EOTEC.
- **EOTEC reserve fund** - accounts for the accumulated and expending funds deemed necessary for the operation of EOTEC.
- **Community corrections fund** - accounts for grant activities under intergovernmental agreements between the State of Oregon and the County.
- **Economic development fund** - accounts for the receipt of video lottery monies distributed by the State of Oregon.
- **County road improvement fund** - accounts for activities of local improvement districts created by the County under Oregon
- **Umatilla County road district fund** - accounts for the receipt of road project monies distributed by the U.S. Forest Service for the Secure Rural Schools Program.
- **Sheriff special programs** - accounts for activities under state grant with Oregon State Marine Board.
- **School based health center fund** - accounts for health care activity at specified school locations within the County.
- **Nuisance abatement fund** - accounts for nuisance abatement activities.
- **Extension special equipment fund** - accounts for the activities of a soil probe truck.

UMATILLA COUNTY, OREGON

Non-Major Special Revenue Governmental Funds (Continued)

June 30, 2025

These funds account for revenue derived from specific taxes or other earmarked revenue sources which are legally restricted or committed to finance particular functions or activities. Funds included are:

- **County fair fund** - accounts for fair and fairgrounds activities.
- **County school fund** - accounts for federal forest reserve revenues.
- **Unitary assessment fund** - accounts for grant activity that supports the Victim/Witness Program.
- **Community services development fund** - accounts for grant activity associated with services to the community and staff development.
- **Mediation services fund** - accounts for mediation services fees.
- **Academic Achievements fund** - accumulates and accounts for funds intended to reward positive academic achievement.
- **Juvenile Work Crew fund** - accumulates proceeds for youth work crews for the benefit of the youth.
- **Assessment and taxation fund** - accounts for the collection of recording fees and interest, pursuant to state law.
- **Prepaid taxes fund** - funds for property taxes that have been collected but not yet assessed.
- **CARES program fund** - accounts for activity under a Memorandum of Agreement between several school districts, the ESD, Head Start, and the County.
- **Environment health fund** - accounts for economic activities for environmental health program under an intergovernmental agreement with the Oregon Public Health Foodborne Illness Program.
- **Special services fund** - accounts for costs associated with physical security of the Courts.
- **Health Special Programs fund** - to segregate special programs within the Public Health Dept.
- **FPEP reserve fund** - to fund future needs of the health department.
- **GIS equipment reserve fund** - accounts for costs associated with acquiring needed equipment or other specific purposes in support of the GIS program.
- **Dispatch reserve fund** - accounts for costs associated with acquiring needed equipment or other specific purposes in support of the dispatch center.
- **NAIFA reserve fund** - accounts for usage of funds donated by NAIFA.
- **Inmate welfare fund** - accounts for funds intended to benefit inmates.

UMATILLA COUNTY, OREGON
Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2025

	Bicycle Path	Parks	Tax Anticipation Notes	Emergency 911 Telephone	Corrections Assessment	Special Transport	Law Library
<u>ASSETS:</u>							
Cash	\$ 616,920	\$ 1,016,071	\$ -	\$ 195,717	\$ -	\$ 4,336,850	\$ 57,524
Total assets	<u>\$ 616,920</u>	<u>\$ 1,016,071</u>	<u>\$ -</u>	<u>\$ 195,717</u>	<u>\$ -</u>	<u>\$ 4,336,850</u>	<u>\$ 57,524</u>
<u>LIABILITIES:</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	616,920	1,016,071	-	195,717	-	4,336,850	57,524
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>616,920</u>	<u>1,016,071</u>	<u>-</u>	<u>195,717</u>	<u>-</u>	<u>4,336,850</u>	<u>57,524</u>
Total liabilities and fund balances	<u>\$ 616,920</u>	<u>\$ 1,016,071</u>	<u>\$ -</u>	<u>\$ 195,717</u>	<u>\$ -</u>	<u>\$ 4,336,850</u>	<u>\$ 57,524</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2025

Continued from previous page.

	<u>Records Archiving</u>	<u>Tax Foreclosed Property</u>	<u>Human Services</u>	<u>Public Land Corner Preservation</u>	<u>Fair Improvement</u>	<u>EOTEC Reserve</u>	<u>Community Corrections</u>
<u>ASSETS:</u>							
Cash	\$ 94,118	\$ -	\$ 2,815,205	\$ 137,348	\$ -	\$ -	\$ 1,201,489
Total assets	<u>\$ 94,118</u>	<u>\$ -</u>	<u>\$ 2,815,205</u>	<u>\$ 137,348</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,201,489</u>
<u>LIABILITIES:</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	94,118	-	2,815,205	137,348	-	-	1,201,489
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>94,118</u>	<u>-</u>	<u>2,815,205</u>	<u>137,348</u>	<u>-</u>	<u>-</u>	<u>1,201,489</u>
Total liabilities and fund balances	<u>\$ 94,118</u>	<u>\$ -</u>	<u>\$ 2,815,205</u>	<u>\$ 137,348</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,201,489</u>

UMATILLA COUNTY, OREGON
Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2025

Continued from previous page.

	<u>Economic Development</u>	<u>County Road Improvement</u>	<u>Umatilla County Road District</u>	<u>Sheriff Special Programs</u>	<u>School Based Health Center</u>	<u>Nuisance Abatement</u>	<u>Extension Special Equipment</u>
<u>ASSETS:</u>							
Cash	\$ 2,064,768	\$ 98,761	\$ -	\$ 82,402	\$ 71,990	\$ 64,778	\$ 22,576
Total assets	<u>\$ 2,064,768</u>	<u>\$ 98,761</u>	<u>\$ -</u>	<u>\$ 82,402</u>	<u>\$ 71,990</u>	<u>\$ 64,778</u>	<u>\$ 22,576</u>
<u>LIABILITIES:</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	2,064,768	-	-	82,402	-	-	-
Committed	-	98,761	-	-	71,990	64,778	22,576
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>2,064,768</u>	<u>98,761</u>	<u>-</u>	<u>82,402</u>	<u>71,990</u>	<u>64,778</u>	<u>22,576</u>
Total liabilities and fund balances	<u>\$ 2,064,768</u>	<u>\$ 98,761</u>	<u>\$ -</u>	<u>\$ 82,402</u>	<u>\$ 71,990</u>	<u>\$ 64,778</u>	<u>\$ 22,576</u>

UMATILLA COUNTY, OREGON
Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2025

Continued from previous page.

	County Fair	County School	Unitary Assessment	Comm. Serv. Develop.	Mediation Services	Academic Achievement Awards	Juvenile Work Crew
<u>ASSETS:</u>							
Cash	\$ 201,582	\$ 28,680	\$ 236,123	\$ 234,931	\$ 123,439	\$ 6,616	\$ 7,785
Total assets	\$ 201,582	\$ 28,680	\$ 236,123	\$ 234,931	\$ 123,439	\$ 6,616	\$ 7,785
<u>LIABILITIES:</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>FUND BALANCES:</u>							
Nonspendable						-	-
Restricted	-	28,680	236,123	-	123,439	-	-
Committed	201,582	-	-	234,931	-	6,616	7,785
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	201,582	28,680	236,123	234,931	123,439	6,616	7,785
Total liabilities and fund balances	\$ 201,582	\$ 28,680	\$ 236,123	\$ 234,931	\$ 123,439	\$ 6,616	\$ 7,785

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2025

Continued from previous page.

	<u>Assessment and Taxation</u>	<u>Prepaid Taxes</u>	<u>CARES Program</u>	<u>Environment Health</u>	<u>Special Services</u>	<u>Health Special Programs</u>
<u>ASSETS:</u>						
Cash	\$ 227,574	\$ 17,237	\$ 451,255	\$ -	\$ -	\$ 26,264
Total assets	<u>\$ 227,574</u>	<u>\$ 17,237</u>	<u>\$ 451,255</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,264</u>
<u>LIABILITIES:</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>						
Nonspendable	-	-	-	-	-	-
Restricted	227,574	17,237	-	-	-	-
Committed	-	-	451,255	-	-	26,264
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>227,574</u>	<u>17,237</u>	<u>451,255</u>	<u>-</u>	<u>-</u>	<u>26,264</u>
Total liabilities and fund balances	<u>\$ 227,574</u>	<u>\$ 17,237</u>	<u>\$ 451,255</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,264</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2025

Continued from previous page.

	<u>FPEP Reserve</u>	<u>GIS Equipment Reserve</u>	<u>Dispatch Reserve</u>	<u>NAIFA Reserve</u>	<u>Inmate Welfare</u>	<u>Totals</u>
<u>ASSETS:</u>						
Cash	\$ 884,061	\$ 173,317	\$ 376,789	\$ 22,139	\$ 140,843	\$ 16,035,152
Total assets	<u>\$ 884,061</u>	<u>\$ 173,317</u>	<u>\$ 376,789</u>	<u>\$ 22,139</u>	<u>\$ 140,843</u>	<u>\$ 16,035,152</u>
<u>LIABILITIES:</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	13,251,465
Committed	884,061	173,317	376,789	22,139	140,843	2,783,687
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>884,061</u>	<u>173,317</u>	<u>376,789</u>	<u>22,139</u>	<u>140,843</u>	<u>16,035,152</u>
Total liabilities and fund balances	<u>\$ 884,061</u>	<u>\$ 173,317</u>	<u>\$ 376,789</u>	<u>\$ 22,139</u>	<u>\$ 140,843</u>	<u>\$ 16,035,152</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis
June 30, 2025**

	Bicycle Path	Parks	Tax Anticipation Notes	Emergency 911 Telephone	Corrections Assessment	Special Transport	Law Library
REVENUES:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	79,768	107,881	-	2,418,877	-	1,889,157	-
Charges for services	-	131,585	-	-	-	-	-
Fines & forfeitures	-	-	-	-	119,390	-	76,050
Interest	32,406	59,639	-	-	254	233,373	4,953
Miscellaneous & reimbursements	-	650	-	-	-	-	-
Total revenues	112,174	299,755	-	2,418,877	119,644	2,122,530	81,003
EXPENDITURES:							
General government	-	-	-	-	-	1,325,685	-
Public safety	-	-	-	3,416,751	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	271,994	-	-	-	-	-
Education	-	-	-	-	-	-	62,505
Health	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	-	271,994	-	3,416,751	-	1,325,685	62,505
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	112,174	27,761	-	(997,874)	119,644	796,845	18,498
OTHER FINANCING SOURCES (USES):							
Operating transfers in	-	-	-	1,386,581	-	-	-
Operating transfers out	-	-	-	(200,000)	(119,654)	-	(12,108)
Total other financing sources (uses)	-	-	-	1,186,581	(119,654)	-	(12,108)
NET CHANGE IN FUND BALANCES	112,174	27,761	-	188,707	(10)	796,845	6,390
FUND BALANCE, BEGINNING OF YEAR	504,746	988,310	-	7,010	10	3,540,005	51,134
FUND BALANCE, END OF YEAR	\$ 616,920	\$ 1,016,071	\$ -	\$ 195,717	\$ -	\$ 4,336,850	\$ 57,524

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis
June 30, 2025**

Continued from previous page.

	Records Archiving	Tax Foreclosed Property	Human Services	Public Land Corner Preservation	Fair Improvement	EOTEC Reserve	Community Corrections
REVENUES:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	7,045,061	-	-	-	4,846,984
Charges for services	12,669	-	-	75,810	-	-	42,531
Fines & forfeitures	-	-	-	-	-	-	-
Interest	4,924	219	146,228	5,914	9,600	3,921	115,019
Miscellaneous & reimbursements	-	-	-	-	-	-	18,850
Total revenues	<u>17,593</u>	<u>219</u>	<u>7,191,289</u>	<u>81,724</u>	<u>9,600</u>	<u>3,921</u>	<u>5,023,384</u>
EXPENDITURES:							
General government	-	8,033	-	16,023	-	-	-
Public safety	-	-	-	-	-	-	5,322,350
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	535,103	75,253	-
Education	-	-	-	-	-	-	-
Health	-	-	6,572,689	-	-	-	-
Capital outlay	-	-	-	-	-	-	103,067
Total expenditures	<u>-</u>	<u>8,033</u>	<u>6,572,689</u>	<u>16,023</u>	<u>535,103</u>	<u>75,253</u>	<u>5,425,417</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>17,593</u>	<u>(7,814)</u>	<u>618,600</u>	<u>65,701</u>	<u>(525,503)</u>	<u>(71,332)</u>	<u>(402,033)</u>
OTHER FINANCING SOURCES (USES):							
Operating transfers in	-	49,991	39,884	-	-	-	19,942
Operating transfers out	-	(47,177)	-	-	-	-	(29,700)
Total other financing sources (uses)	<u>-</u>	<u>2,814</u>	<u>39,884</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,758)</u>
NET CHANGE IN FUND BALANCES	<u>17,593</u>	<u>(5,000)</u>	<u>658,484</u>	<u>65,701</u>	<u>(525,503)</u>	<u>(71,332)</u>	<u>(411,791)</u>
FUND BALANCE, BEGINNING OF YEAR	<u>76,525</u>	<u>5,000</u>	<u>2,156,721</u>	<u>71,647</u>	<u>525,503</u>	<u>71,332</u>	<u>1,613,280</u>
FUND BALANCE, END OF YEAR	<u>\$ 94,118</u>	<u>\$ -</u>	<u>\$ 2,815,205</u>	<u>\$ 137,348</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,201,489</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis
June 30, 2025**

Continued from previous page.

	Economic Development	County Road Improvement	Umatilla County Road District	Sheriff Special Programs	School Based Health Center	Nuisance Abatement	Extension Special Equipment
REVENUES:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	558,475	-	-	426,823	1,209,874	-	-
Charges for services	-	99,438	-	32,130	-	-	-
Fines & forfeitures	-	-	-	-	-	11,951	-
Interest	143,699	5,536	-	14,911	10,108	3,584	1,442
Miscellaneous & reimbursements	17	-	-	-	47,378	605	-
Total revenues	<u>702,191</u>	<u>104,974</u>	<u>-</u>	<u>473,864</u>	<u>1,267,360</u>	<u>16,140</u>	<u>1,442</u>
EXPENDITURES:							
General government	740,028	-	-	-	-	8,785	3,033
Public safety	-	-	-	747,604	-	-	-
Highways and streets	-	261,198	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Health	-	-	-	-	1,414,744	-	-
Capital outlay	-	-	-	-	8,266	-	-
Total expenditures	<u>740,028</u>	<u>261,198</u>	<u>-</u>	<u>747,604</u>	<u>1,423,010</u>	<u>8,785</u>	<u>3,033</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(37,837)</u>	<u>(156,224)</u>	<u>-</u>	<u>(273,740)</u>	<u>(155,650)</u>	<u>7,355</u>	<u>(1,591)</u>
OTHER FINANCING SOURCES (USES):							
Operating transfers in	2,840,000	68,000	-	12,183	27,869	-	-
Operating transfers out	(2,140,000)	-	-	-	-	-	-
Total other financing sources (uses)	<u>700,000</u>	<u>68,000</u>	<u>-</u>	<u>12,183</u>	<u>27,869</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>662,163</u>	<u>(88,224)</u>	<u>-</u>	<u>(261,557)</u>	<u>(127,781)</u>	<u>7,355</u>	<u>(1,591)</u>
FUND BALANCE, BEGINNING OF YEAR	<u>1,402,605</u>	<u>186,985</u>	<u>-</u>	<u>343,959</u>	<u>199,771</u>	<u>57,423</u>	<u>24,167</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,064,768</u>	<u>\$ 98,761</u>	<u>\$ -</u>	<u>\$ 82,402</u>	<u>\$ 71,990</u>	<u>\$ 64,778</u>	<u>\$ 22,576</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis

June 30, 2025

Continued from previous page.

	County Fair	County School	Unitary Assessment	Community Services Development	Mediation Services	Academic Achievement Awards	Juvenile Work Crew
REVENUES:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	53,167	583,524	100,523	-	-	-	-
Charges for services	2,256,173	-	9,680	-	5,770	-	-
Fines & forfeitures	-	-	-	-	-	-	-
Interest	9,643	18,690	15,701	13,621	9,288	439	449
Miscellaneous & reimbursements	136,178	-	30,772	-	-	-	-
Total revenues	<u>2,455,161</u>	<u>602,214</u>	<u>156,676</u>	<u>13,621</u>	<u>15,058</u>	<u>439</u>	<u>449</u>
EXPENDITURES:							
General government	-	-	-	5,275	67,174	2,110	-
Public safety	-	-	-	-	-	-	540
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	2,637,695	-	-	-	-	-	-
Education	-	716,415	-	-	-	-	-
Health	-	-	187,734	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>2,637,695</u>	<u>716,415</u>	<u>187,734</u>	<u>5,275</u>	<u>67,174</u>	<u>2,110</u>	<u>540</u>
EXCESS (DEFICIENCY) OF							
REVENUES OVER (UNDER) EXPENDITURES	<u>(182,534)</u>	<u>(114,201)</u>	<u>(31,058)</u>	<u>8,346</u>	<u>(52,116)</u>	<u>(1,671)</u>	<u>(91)</u>
OTHER FINANCING SOURCES (USES):							
Operating transfers in	120,817	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>120,817</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(61,717)</u>	<u>(114,201)</u>	<u>(31,058)</u>	<u>8,346</u>	<u>(52,116)</u>	<u>(1,671)</u>	<u>(91)</u>
FUND BALANCE, BEGINNING OF YEAR	<u>263,299</u>	<u>142,881</u>	<u>267,181</u>	<u>226,585</u>	<u>175,555</u>	<u>8,287</u>	<u>7,876</u>
FUND BALANCE, END OF YEAR	<u>\$ 201,582</u>	<u>\$ 28,680</u>	<u>\$ 236,123</u>	<u>\$ 234,931</u>	<u>\$ 123,439</u>	<u>\$ 6,616</u>	<u>\$ 7,785</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis
June 30, 2025**

Continued from previous page.

	Assessment and Taxation	Prepaid Taxes	CARES Program	Environment Health	Special Services	Health Special Programs
REVENUES:						
Taxes	\$ 301,838	\$ 121,625	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	1,136,388	1,550	-	246,503
Charges for services	593,210	-	-	567,709	3,530	-
Fines & forfeitures	-	-	-	-	91,038	-
Interest	8,716	-	34,181	2,299	-	4,248
Miscellaneous & reimbursements	-	-	1,057	-	-	-
Total revenues	<u>903,764</u>	<u>121,625</u>	<u>1,171,626</u>	<u>571,558</u>	<u>94,568</u>	<u>250,751</u>
EXPENDITURES:						
General government	885,397	124,414	-	-	526,061	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Health	-	-	1,265,852	674,849	-	304,500
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>885,397</u>	<u>124,414</u>	<u>1,265,852</u>	<u>674,849</u>	<u>526,061</u>	<u>304,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>18,367</u>	<u>(2,789)</u>	<u>(94,226)</u>	<u>(103,291)</u>	<u>(431,493)</u>	<u>(53,749)</u>
OTHER FINANCING SOURCES (USES):						
Operating transfers in	-	-	26,000	12,086	430,879	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>26,000</u>	<u>12,086</u>	<u>430,879</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>18,367</u>	<u>(2,789)</u>	<u>(68,226)</u>	<u>(91,205)</u>	<u>(614)</u>	<u>(53,749)</u>
FUND BALANCE, BEGINNING OF YEAR	<u>209,207</u>	<u>20,026</u>	<u>519,481</u>	<u>91,205</u>	<u>614</u>	<u>80,013</u>
FUND BALANCE, END OF YEAR	<u>\$ 227,574</u>	<u>\$ 17,237</u>	<u>\$ 451,255</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,264</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis
June 30, 2025**

Continued from previous page.

	FPEP Reserve	GIS Equipment Reserve	Dispatch Reserve	NAIFA Reserve	Inmate Welfare	Totals
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 423,463
Intergovernmental	-	-	-	-	-	20,704,555
Charges for services	-	9,796	-	-	36,705	3,876,736
Fines & forfeitures	-	-	-	-	-	298,429
Interest	50,572	9,477	13,632	1,267	8,342	996,295
Miscellaneous & reimbursements	-	7,688	13,976	-	-	257,171
Total revenues	<u>50,572</u>	<u>26,961</u>	<u>27,608</u>	<u>1,267</u>	<u>45,047</u>	<u>26,556,649</u>
EXPENDITURES:						
General government	-	2,912	125,146	-	41,494	3,881,570
Public safety	-	-	-	-	-	9,487,245
Highways and streets	-	-	-	-	-	261,198
Culture and recreation	-	-	-	-	-	3,520,045
Education	-	-	-	-	-	778,920
Health	-	-	-	-	-	10,420,368
Capital outlay	-	-	-	-	-	111,333
Total expenditures	<u>-</u>	<u>2,912</u>	<u>125,146</u>	<u>-</u>	<u>41,494</u>	<u>28,460,679</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>50,572</u>	<u>24,049</u>	<u>(97,538)</u>	<u>1,267</u>	<u>3,553</u>	<u>(1,904,030)</u>
OTHER FINANCING SOURCES (USES):						
Operating transfers in	-	-	200,000	-	-	5,234,232
Operating transfers out	-	-	-	-	-	(2,548,639)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>2,685,593</u>
NET CHANGE IN FUND BALANCES	<u>50,572</u>	<u>24,049</u>	<u>102,462</u>	<u>1,267</u>	<u>3,553</u>	<u>781,563</u>
FUND BALANCE, BEGINNING OF YEAR	<u>833,489</u>	<u>149,268</u>	<u>274,327</u>	<u>20,872</u>	<u>137,290</u>	<u>15,253,589</u>
FUND BALANCE, END OF YEAR	<u>\$ 884,061</u>	<u>\$ 173,317</u>	<u>\$ 376,789</u>	<u>\$ 22,139</u>	<u>\$ 140,843</u>	<u>\$ 16,035,152</u>

UMATILLA COUNTY, OREGON

Bicycle Path Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
DMV license and gas tax	\$ 80,000	\$ 80,000	\$ 79,768	\$ (232)
Interest	8,000	8,000	32,406	24,406
Total revenues	<u>88,000</u>	<u>88,000</u>	<u>112,174</u>	<u>24,174</u>
<u>EXPENDITURES:</u>				
Materials & services	263,750	263,750	-	263,750
Contingency	250,000	250,000	-	250,000
Total expenditures	<u>513,750</u>	<u>513,750</u>	<u>-</u>	<u>513,750</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(425,750)	(425,750)	112,174	537,924
<u>FUND BALANCES, BEGINNING</u>	<u>450,000</u>	<u>450,000</u>	<u>504,746</u>	<u>54,746</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 24,250</u>	<u>\$ 24,250</u>	<u>\$ 616,920</u>	<u>\$ 592,670</u>

UMATILLA COUNTY, OREGON

Parks Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State vehicle fees	\$ 130,000	\$ 130,000	\$ 107,881	\$ (22,119)
State grants	5,766,050	5,766,050	-	(5,766,050)
Charges for services:				
Park user fees	80,000	80,000	131,585	51,585
Miscellaneous revenue	-	-	650	650
Interest	3,200	3,200	59,639	56,439
Total revenues	<u>5,979,250</u>	<u>5,979,250</u>	<u>299,755</u>	<u>(5,679,495)</u>
<u>EXPENDITURES:</u>				
Personnel services	216,825	216,825	207,310	9,515
Materials & services	6,430,486	6,430,486	64,684	6,365,802
Capital outlay	89,000	89,000	-	89,000
Contingency	412,250	412,250	-	412,250
Total expenditures	<u>7,148,561</u>	<u>7,148,561</u>	<u>271,994</u>	<u>6,876,567</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(1,169,311)	(1,169,311)	27,761	1,197,072
<u>FUND BALANCES, BEGINNING</u>				
	1,169,311	1,169,311	988,310	(181,001)
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,016,071</u>	<u>\$ 1,016,071</u>

UMATILLA COUNTY, OREGON

Tax Anticipation Notes Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>
<u>EXPENDITURES:</u>				
Interest expense	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>				
	-	-	-	-
<u>OTHER FINANCING SOURCES (USES):</u>				
Tax anticipation note proceeds	2,000,000	2,000,000	-	2,000,000
Repayment of tax anticipation notes	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>-</u>	<u>(2,000,000)</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	-	-	-	-
<u>FUND BALANCES, BEGINNING</u>				
	-	-	-	-
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY, OREGON

Emergency 911 Telephone System Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
911 apportionment	\$ 1,915,125	\$ 1,915,125	\$ 1,441,510	\$ (473,615)
State apportionments	1,020,000	1,020,000	972,367	(47,633)
National Forest rental	4,000	4,000	5,000	1,000
Total revenues	<u>2,939,125</u>	<u>2,939,125</u>	<u>2,418,877</u>	<u>(520,248)</u>
<u>EXPENDITURES:</u>				
Personnel services	3,652,501	3,652,501	3,069,755	582,746
Materials & services	473,205	473,205	346,996	126,209
Total expenditures	<u>4,125,706</u>	<u>4,125,706</u>	<u>3,416,751</u>	<u>708,955</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>(1,186,581)</u>	<u>(1,186,581)</u>	<u>(997,874)</u>	<u>188,707</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	1,386,581	1,386,581	1,386,581	-
Operating transfers out	(200,000)	(200,000)	(200,000)	-
Total other financing sources (uses)	<u>1,186,581</u>	<u>1,186,581</u>	<u>1,186,581</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	-	-	188,707	188,707
<u>FUND BALANCES, BEGINNING</u>				
	-	-	7,010	7,010
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 195,717</u>	<u>\$ 195,717</u>

UMATILLA COUNTY, OREGON

Corrections Assessment Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Fines & impound fees	\$ 132,000	\$ 132,000	\$ 119,390	\$ (12,610)
Interest	-	-	254	254
Total revenues	<u>132,000</u>	<u>132,000</u>	<u>119,644</u>	<u>(12,356)</u>
<u>EXPENDITURES:</u>				
Contingency	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>				
	112,000	112,000	119,644	7,644
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	<u>(132,000)</u>	<u>(132,000)</u>	<u>(119,654)</u>	<u>12,346</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	(20,000)	(20,000)	(10)	19,990
<u>FUND BALANCES, BEGINNING</u>				
	<u>20,000</u>	<u>20,000</u>	<u>10</u>	<u>(19,990)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY, OREGON

Special Transportation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
State grant	\$ 2,112,593	\$ 2,112,593	\$ 1,889,157	\$ (223,436)
Local grant	120,000	120,000	-	(120,000)
Interest	15,000	15,000	233,373	218,373
Total revenues	<u>2,247,593</u>	<u>2,247,593</u>	<u>2,122,530</u>	<u>(125,063)</u>
<u>EXPENDITURES:</u>				
Special transportation:				
Materials and services	224,000	224,000	175,850	48,150
Contingency	136,697	136,697	-	136,697
Total special transportation	<u>360,697</u>	<u>360,697</u>	<u>175,850</u>	<u>184,847</u>
STIF program:				
Materials and services	1,703,960	1,703,960	918,205	785,755
Contingency	2,875,294	2,875,294	-	2,875,294
Total STIF program	<u>4,579,254</u>	<u>4,579,254</u>	<u>918,205</u>	<u>3,661,049</u>
STIF discretionary:				
Materials and services	324,537	324,537	231,630	92,907
Total expenditures	<u>5,264,488</u>	<u>5,264,488</u>	<u>1,325,685</u>	<u>3,938,803</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(3,016,895)	(3,016,895)	796,845	3,813,740
<u>FUND BALANCES, BEGINNING</u>	3,016,895	3,016,895	3,540,005	523,110
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,336,850</u>	<u>\$ 4,336,850</u>

UMATILLA COUNTY, OREGON

Law Library Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Fines & forfeitures:				
Court fees	\$ 68,000	\$ 68,000	\$ 76,050	\$ 8,050
Interest	-	-	4,953	4,953
Total revenues	<u>68,000</u>	<u>68,000</u>	<u>81,003</u>	<u>13,003</u>
<u>EXPENDITURES:</u>				
Materials & services	62,000	72,000	62,505	9,495
Contingency	64,407	54,407	-	54,407
Total expenditures	<u>126,407</u>	<u>126,407</u>	<u>62,505</u>	<u>63,902</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(58,407)	(58,407)	18,498	76,905
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	<u>(13,589)</u>	<u>(13,589)</u>	<u>(12,108)</u>	<u>1,481</u>
<u>NET CHANGE IN FUND BALANCES</u>	(71,996)	(71,996)	6,390	78,386
<u>FUND BALANCES, BEGINNING</u>	<u>71,996</u>	<u>71,996</u>	<u>51,134</u>	<u>(20,862)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,524</u>	<u>\$ 57,524</u>

UMATILLA COUNTY, OREGON

Records Archiving Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Land transaction fees	\$ 14,500	\$ 14,500	\$ 12,669	\$ (1,831)
Interest	-	-	4,924	4,924
Total revenues	<u>14,500</u>	<u>14,500</u>	<u>17,593</u>	<u>3,093</u>
<u>EXPENDITURES:</u>				
Materials & services	6,330	6,330	-	6,330
Capital outlay	25,000	25,000	-	25,000
Contingency	68,170	68,170	-	68,170
Total expenditures	<u>99,500</u>	<u>99,500</u>	<u>-</u>	<u>99,500</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(85,000)	(85,000)	17,593	102,593
<u>FUND BALANCES, BEGINNING</u>				
	<u>85,000</u>	<u>85,000</u>	<u>76,525</u>	<u>(8,475)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,118</u>	<u>\$ 94,118</u>

UMATILLA COUNTY, OREGON

Tax Foreclosed Property Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 219	\$ 219
Sale of public lands	150,000	150,000	-	(150,000)
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>219</u>	<u>(149,781)</u>
<u>EXPENDITURES:</u>				
Materials & services	112,885	102,885	8,033	94,852
Total expenditures	<u>112,885</u>	<u>102,885</u>	<u>8,033</u>	<u>94,852</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>37,115</u>	<u>47,115</u>	<u>(7,814)</u>	<u>(54,929)</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	-	-	49,991	49,991
Operating transfers out	(45,000)	(55,000)	(47,177)	7,823
Total other financing sources (uses)	<u>(45,000)</u>	<u>(55,000)</u>	<u>2,814</u>	<u>57,814</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(7,885)</u>	<u>(7,885)</u>	<u>(5,000)</u>	<u>2,885</u>
<u>FUND BALANCES, BEGINNING</u>	<u>7,885</u>	<u>7,885</u>	<u>5,000</u>	<u>(2,885)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY, OREGON

Human Services Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State grants & contracts	\$ 4,050,000	\$ 5,655,000	\$ 6,969,963	\$ 1,314,963
Federal grants	2,180,532	2,180,532	75,098	\$ (2,105,434)
Interest	-	-	146,228	146,228
Total revenues	<u>6,230,532</u>	<u>7,835,532</u>	<u>7,191,289</u>	<u>(644,243)</u>
<u>EXPENDITURES:</u>				
Mental health reserve:				
Materials and services	250,000	250,000	20,960	229,040
Contingency	320,000	320,000	-	320,000
Total mental health reserve	<u>570,000</u>	<u>570,000</u>	<u>20,960</u>	<u>549,040</u>
Developmental disabilities:				
Personnel services	2,854,606	2,854,606	2,321,121	533,485
Materials and services	463,515	583,515	523,555	59,960
Contingency	188,017	68,017	-	68,017
Total developmental disabilities	<u>3,506,138</u>	<u>3,506,138</u>	<u>2,844,676</u>	<u>661,462</u>
Subcontracted services:				
Materials and services	3,974,000	5,579,000	3,707,053	1,871,947
Total subcontracted services	<u>3,974,000</u>	<u>5,579,000</u>	<u>3,707,053</u>	<u>1,871,947</u>
Total expenditures	<u>8,050,138</u>	<u>9,655,138</u>	<u>6,572,689</u>	<u>3,082,449</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(1,819,606)	(1,819,606)	618,600	2,438,206
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	44,000	44,000	39,884	(4,116)
<u>NET CHANGE IN FUND BALANCES</u>				
	(1,775,606)	(1,775,606)	658,484	2,434,090
<u>FUND BALANCES, BEGINNING</u>				
	1,775,606	1,775,606	2,156,721	381,115
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,815,205</u>	<u>\$ 2,815,205</u>

UMATILLA COUNTY, OREGON

Public Land Corner Preservation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Public corner fees	\$ 100,000	\$ 100,000	\$ 75,810	\$ (24,190)
Interest	2,000	2,000	5,914	3,914
Total revenues	<u>102,000</u>	<u>102,000</u>	<u>81,724</u>	<u>(20,276)</u>
<u>EXPENDITURES:</u>				
Materials & services	141,687	141,687	16,023	125,664
Capital outlay	10,000	10,000	-	10,000
Contingency	20,313	20,313	-	20,313
Total expenditures	<u>172,000</u>	<u>172,000</u>	<u>16,023</u>	<u>155,977</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(70,000)	(70,000)	65,701	135,701
<u>FUND BALANCES, BEGINNING</u>				
	70,000	70,000	71,647	1,647
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 137,348</u>	<u>\$ 137,348</u>

UMATILLA COUNTY, OREGON

Fair Improvement Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 9,600	\$ 9,600
Total revenues	<u>-</u>	<u>-</u>	<u>9,600</u>	<u>9,600</u>
<u>EXPENDITURES:</u>				
Materials & services	1,079,442	550,000	535,103	14,897
Contingency	20,558	-	-	-
Total expenditures	<u>1,100,000</u>	<u>550,000</u>	<u>535,103</u>	<u>14,897</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(1,100,000)	(550,000)	(525,503)	24,497
<u>FUND BALANCES, BEGINNING</u>	<u>1,100,000</u>	<u>550,000</u>	<u>525,503</u>	<u>(24,497)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY, OREGON

Eastern Oregon Trade and Event Center Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 3,921	\$ 3,921
Total revenues	-	-	3,921	3,921
<u>EXPENDITURES:</u>				
Materials & services	-	78,000	75,253	2,747
Contingency	85,000	10,000	-	10,000
Total expenditures	85,000	88,000	75,253	12,747
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(85,000)	(88,000)	(71,332)	16,668
<u>FUND BALANCES, BEGINNING</u>				
	85,000	88,000	71,332	(16,668)
<u>FUND BALANCES, ENDING</u>				
	\$ -	\$ -	\$ -	\$ -

UMATILLA COUNTY, OREGON

Community Corrections Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Intergovernmental:				
State grants	\$ 512,746	\$ 612,746	\$ 483,450	\$ (129,296)
Federal grants	171,000	321,000	215,597	(105,403)
Corrections allocation grant	3,650,000	3,650,000	3,587,253	(62,747)
Justice reinvestment	285,865	550,865	553,490	2,625
Inmate welfare	-	-	7,194	7,194
Charges for services:				
Supervision fees	20,000	20,000	16,994	(3,006)
Client fees	21,100	21,100	25,537	4,437
Interest	57,600	57,600	115,019	57,419
Equipment sales	-	-	3,350	3,350
Rent	10,000	10,000	9,774	(226)
Refunds and reimbursements	16,120	16,120	5,726	(10,394)
Total revenues	<u>4,744,431</u>	<u>5,259,431</u>	<u>5,023,384</u>	<u>(236,047)</u>
<u>EXPENDITURES:</u>				
Community corrections:				
Personnel services	3,876,510	3,876,510	3,081,160	795,350
Materials & services	986,226	986,226	836,855	149,371
Capital outlay	-	105,000	103,067	1,933
Contingency	280,191	175,191	-	175,191
Total community corrections	<u>5,142,927</u>	<u>5,142,927</u>	<u>4,021,082</u>	<u>1,121,845</u>
Transitional housing:				
Material & services	23,579	23,579	18,503	5,076
Contingency	143	143	-	143
Total transitional housing	<u>23,722</u>	<u>23,722</u>	<u>18,503</u>	<u>5,219</u>
Justice reinvestment:				
Personnel services	215,212	215,212	207,284	7,928
Materials & services	336,094	856,094	848,471	7,623
Contingency	4,816	104,816	-	104,816
Total justice reinvestment	<u>556,122</u>	<u>1,176,122</u>	<u>1,055,755</u>	<u>120,367</u>
Treatment court:				
Material & services	201,000	436,000	330,077	105,923
Total treatment court	<u>201,000</u>	<u>436,000</u>	<u>330,077</u>	<u>105,923</u>
Treatment court - clients:				
Materials & services	11,000	11,000	-	11,000
Total expenditures	<u>5,934,771</u>	<u>6,789,771</u>	<u>5,425,417</u>	<u>1,364,354</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(1,190,340)</u>	<u>(1,530,340)</u>	<u>(402,033)</u>	<u>1,128,307</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	22,000	22,000	19,942	(2,058)
Operating transfers out	(70,000)	(70,000)	(29,700)	40,300
Total other financing sources (uses)	<u>(48,000)</u>	<u>(48,000)</u>	<u>(9,758)</u>	<u>38,242</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(1,238,340)</u>	<u>(1,578,340)</u>	<u>(411,791)</u>	<u>1,166,549</u>
<u>FUND BALANCES, BEGINNING</u>	<u>1,238,340</u>	<u>1,578,340</u>	<u>1,613,280</u>	<u>34,940</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,201,489</u>	<u>\$ 1,201,489</u>

UMATILLA COUNTY, OREGON

Economic Development Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
Video lottery	\$ 400,000	\$ 400,000	\$ 526,128	\$ 126,128
Local grants	-	-	32,347	32,347
Reimbursements	-	-	17	17
Interest	2,000	2,000	143,699	141,699
Total revenues	<u>402,000</u>	<u>402,000</u>	<u>702,191</u>	<u>300,191</u>
<u>EXPENDITURES:</u>				
Economic development:				
Personnel services	180,817	180,817	175,783	5,034
Materials & services	457,740	657,740	455,656	202,084
Operating contingency	623,443	423,443	-	423,443
Total economic development	<u>1,262,000</u>	<u>1,262,000</u>	<u>631,439</u>	<u>630,561</u>
Economic development reserve:				
Materials & services	2,189,125	2,189,125	108,589	2,080,536
Operating contingency	1,276,875	1,276,875	-	1,276,875
Total economic development reserve	<u>3,466,000</u>	<u>3,466,000</u>	<u>108,589</u>	<u>3,357,411</u>
Total expenditures	<u>4,728,000</u>	<u>4,728,000</u>	<u>740,028</u>	<u>3,987,972</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(4,326,000)	(4,326,000)	(37,837)	4,288,163
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	840,000	840,000	2,840,000	2,000,000
Operating transfers out	(140,000)	(2,140,000)	(2,140,000)	-
Total other financing sources (uses)	<u>700,000</u>	<u>(1,300,000)</u>	<u>700,000</u>	<u>2,000,000</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	(3,626,000)	(5,626,000)	662,163	6,288,163
<u>FUND BALANCES, BEGINNING</u>				
	<u>3,626,000</u>	<u>5,626,000</u>	<u>1,402,605</u>	<u>(4,223,395)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,064,768</u>	<u>\$ 2,064,768</u>

UMATILLA COUNTY, OREGON

County Road Improvement Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Loan Receipts	\$ 20,000	\$ 20,000	\$ 99,438	\$ 79,438
Interest	-	-	5,536	5,536
Total revenues	20,000	20,000	104,974	84,974
<u>EXPENDITURES:</u>				
Materials & services	190,000	275,000	261,198	13,802
Total expenditures	190,000	275,000	261,198	13,802
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(170,000)	(255,000)	(156,224)	98,776
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	-	68,000	68,000	-
<u>NET CHANGE IN FUND BALANCES</u>	(170,000)	(187,000)	(88,224)	98,776
<u>FUND BALANCES, BEGINNING</u>	170,000	187,000	186,985	(15)
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 98,761	\$ 98,761

UMATILLA COUNTY, OREGON

Umatilla County Road District Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Loan Receipts	\$ -	\$ 500,000	\$ -	\$ (500,000)
Total revenues	-	500,000	-	(500,000)
<u>EXPENDITURES:</u>				
Materials & services	-	500,000	-	500,000
Total expenditures	-	500,000	-	500,000
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	-	-	-	-
<u>NET CHANGE IN FUND BALANCES</u>	-	-	-	-
<u>FUND BALANCES, BEGINNING</u>	-	-	-	-
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY, OREGON

Sheriff Special Programs
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
Emergency mgmt	\$ 83,064	\$ 500,064	\$ 426,823	\$ (73,241)
Charges for services:				
Fees	-	-	32,130	32,130
Interest	25,000	35,000	14,911	(20,089)
Total revenues	<u>108,064</u>	<u>535,064</u>	<u>473,864</u>	<u>(61,200)</u>
<u>EXPENDITURES:</u>				
Sheriff reserves:				
Materials & services	25,000	25,000	11,450	13,550
Capital Outlay	15,000	15,000	-	15,000
Operating contingency	45,000	45,000	-	45,000
Total sheriff reserves	<u>85,000</u>	<u>85,000</u>	<u>11,450</u>	<u>73,550</u>
Emergency management				
Materials & services	166,750	768,750	736,154	32,596
Capital Outlay	105,000	35,000	-	35,000
Operating contingency	65,000	-	-	-
Total emergency management	<u>336,750</u>	<u>803,750</u>	<u>736,154</u>	<u>67,596</u>
Total expenditures	<u>421,750</u>	<u>888,750</u>	<u>747,604</u>	<u>141,146</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>				
	<u>(313,686)</u>	<u>(353,686)</u>	<u>(273,740)</u>	<u>79,946</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	60,000	60,000	12,183	(47,817)
Operating transfers out	(55,000)	(55,000)	-	55,000
Total other financing sources (uses)	<u>5,000</u>	<u>5,000</u>	<u>12,183</u>	<u>7,183</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	(308,686)	(348,686)	(261,557)	87,129
<u>FUND BALANCES, BEGINNING</u>				
	<u>308,686</u>	<u>348,686</u>	<u>343,959</u>	<u>(4,727)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,402</u>	<u>\$ 82,402</u>

UMATILLA COUNTY, OREGON

School Based Health Center Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Intergovernmental:				
Grants	\$ 913,111	\$ 978,111	\$ 1,209,874	\$ 231,763
Interest	8,000	8,000	10,108	2,108
Reimbursements	10,000	10,000	47,378	37,378
Total revenues	<u>931,111</u>	<u>996,111</u>	<u>1,267,360</u>	<u>271,249</u>
<u>EXPENDITURES:</u>				
School based health:				
Personnel services	314,003	338,003	322,880	15,123
Materials & services	83,620	83,620	67,833	15,787
Operating contingency	87,157	63,157	-	63,157
Total school based health	<u>484,780</u>	<u>484,780</u>	<u>390,713</u>	<u>94,067</u>
Early learning center:				
Personnel services	595,672	595,672	546,038	49,634
Materials & services	150,441	235,441	230,929	4,512
Operating contingency	21,703	1,703	-	1,703
Total early learning center	<u>767,816</u>	<u>832,816</u>	<u>776,967</u>	<u>55,849</u>
HHS health center:				
Personnel services	-	310,600	190,432	120,168
Materials & services	-	81,100	56,632	24,468
Capital outlay	-	8,300	8,266	34
Total early learning center	<u>-</u>	<u>400,000</u>	<u>255,330</u>	<u>144,670</u>
Total expenditures	<u>1,252,596</u>	<u>1,717,596</u>	<u>1,423,010</u>	<u>294,586</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(321,485)	(721,485)	(155,650)	565,835
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	-	-	27,869	27,869
<u>NET CHANGE IN FUND BALANCES</u>	(321,485)	(721,485)	(127,781)	593,704
<u>FUND BALANCES, BEGINNING</u>	321,485	721,485	199,771	(521,714)
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,990</u>	<u>\$ 71,990</u>

UMATILLA COUNTY, OREGON

Nuisance Abatement Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Fines & forfeitures	\$ -	\$ 12,000	\$ 11,951	\$ (49)
Interest	-	-	3,584	3,584
Refund and reimbursements	-	-	605	605
Total revenues	<u>-</u>	<u>12,000</u>	<u>16,140</u>	<u>4,140</u>
<u>EXPENDITURES:</u>				
Materials & services	5,275	17,275	8,785	8,490
Contingency	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
Total expenditures	<u>45,275</u>	<u>57,275</u>	<u>8,785</u>	<u>48,490</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(45,275)	(45,275)	7,355	52,630
<u>FUND BALANCES, BEGINNING</u>				
	<u>60,275</u>	<u>60,275</u>	<u>57,423</u>	<u>(2,852)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 64,778</u>	<u>\$ 49,778</u>

UMATILLA COUNTY, OREGON

Extension Special Equipment Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Rent received/equipment	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
Interest	-	-	1,442	1,442
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>1,442</u>	<u>(558)</u>
<u>EXPENDITURES:</u>				
Material & services	5,275	5,275	3,033	2,242
Operating contingency	17,725	17,725	-	17,725
Total expenditures	<u>23,000</u>	<u>23,000</u>	<u>3,033</u>	<u>19,967</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(21,000)	(21,000)	(1,591)	19,409
<u>FUND BALANCES, BEGINNING</u>				
	<u>21,000</u>	<u>21,000</u>	<u>24,167</u>	<u>3,167</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,576</u>	<u>\$ 22,576</u>

UMATILLA COUNTY, OREGON

County Fair Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State grants	\$ 53,000	\$ 53,000	\$ 53,167	\$ 167
Charges for services:				
Admissions	205,000	205,000	224,755	19,755
Refunds and reimbursements	6,700	6,700	5,460	(1,240)
Concessions and commercial space	95,000	95,000	115,720	20,720
Carnival	125,000	125,000	134,004	9,004
Livestock sales	1,500,000	1,500,000	1,485,647	(14,353)
Rentals	15,250	15,250	23,485	8,235
Concert	86,000	86,000	71,161	(14,839)
Fair-sponsorships	141,000	141,000	76,947	(64,053)
Fair-parking	50,000	50,000	52,946	2,946
Fair-concessions & merchandise	8,000	8,000	10,416	2,416
Fair-other	50,800	50,800	55,632	4,832
Interest	5,000	5,000	9,643	4,643
Donations	24,000	24,000	23,322	(678)
Miscellaneous	9,515	9,515	112,856	103,341
Total revenues	<u>2,374,265</u>	<u>2,374,265</u>	<u>2,455,161</u>	<u>80,896</u>
<u>EXPENDITURES:</u>				
Personnel services	228,526	228,526	217,544	10,982
Materials & services	2,375,951	2,490,951	2,420,151	70,800
Capital outlay	19,000	19,000	-	19,000
Operating contingency	10,788	25,788	-	25,788
Total expenditures	<u>2,634,265</u>	<u>2,764,265</u>	<u>2,637,695</u>	<u>126,570</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(260,000)	(390,000)	(182,534)	207,466
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	130,000	130,000	120,817	(9,183)
<u>NET CHANGE IN FUND BALANCES</u>	<u>(130,000)</u>	<u>(260,000)</u>	<u>(61,717)</u>	<u>198,283</u>
<u>FUND BALANCES, BEGINNING</u>	<u>130,000</u>	<u>260,000</u>	<u>263,299</u>	<u>3,299</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 201,582</u>	<u>\$ 201,582</u>

UMATILLA COUNTY, OREGON

County School Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
National forest rental	\$ 30,000	\$ 150,000	\$ 21,915	\$ (128,085)
Federal revenues	1,000	1,000	-	(1,000)
Mineral leasing	5,000	5,000	-	(5,000)
Railcar taxes	15,000	15,000	7,139	(7,861)
In-lieu taxes, local	600,000	600,000	554,470	(45,530)
Interest	5,000	5,000	18,690	13,690
Total revenues	<u>656,000</u>	<u>776,000</u>	<u>602,214</u>	<u>(173,786)</u>
<u>EXPENDITURES:</u>				
Materials & services	656,000	896,000	716,415	179,585
Contingency	30,000	30,000	-	30,000
Total expenditures	<u>686,000</u>	<u>926,000</u>	<u>716,415</u>	<u>209,585</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(30,000)	(150,000)	(114,201)	35,799
<u>FUND BALANCES, BEGINNING</u>				
	30,000	150,000	142,881	(7,119)
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,680</u>	<u>\$ 28,680</u>

UMATILLA COUNTY, OREGON

Unitary Assessment Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State apportionment	\$ 124,000	\$ 124,000	\$ 100,523	\$ (23,477)
Fees	8,000	8,000	9,680	1,680
Interest	1,000	1,000	15,701	14,701
Donations	-	-	30,772	30,772
Total revenues	<u>133,000</u>	<u>133,000</u>	<u>156,676</u>	<u>23,676</u>
<u>EXPENDITURES:</u>				
Victim witness DUII program:				
Materials & services	7,937	7,937	6,770	1,167
Contingency	33,391	33,391	-	33,391
Total victim witness DUII program	<u>41,328</u>	<u>41,328</u>	<u>6,770</u>	<u>34,558</u>
Unitary assessment:				
Materials & services	120,000	120,000	60,813	59,187
Contingency	19,000	19,000	-	19,000
Total unitary assessment	<u>139,000</u>	<u>139,000</u>	<u>60,813</u>	<u>78,187</u>
Victim conference:				
Materials & services	59,819	166,819	120,151	46,668
Contingency	30,481	10,481	-	10,481
Total victim conference	<u>90,300</u>	<u>177,300</u>	<u>120,151</u>	<u>57,149</u>
Total expenditures	<u>270,628</u>	<u>357,628</u>	<u>187,734</u>	<u>169,894</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(137,628)	(224,628)	(31,058)	193,570
<u>FUND BALANCES, BEGINNING</u>	<u>137,628</u>	<u>224,628</u>	<u>267,181</u>	<u>42,553</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 236,123</u>	<u>\$ 236,123</u>

UMATILLA COUNTY, OREGON

Community Services Development Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 13,621	\$ 13,621
Total revenues	-	-	13,621	13,621
<u>EXPENDITURES:</u>				
Materials & services	47,475	47,475	5,275	42,200
Contingency	172,525	172,525	-	172,525
Total expenditures	220,000	220,000	5,275	214,725
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(220,000)	(220,000)	8,346	228,346
<u>FUND BALANCES, BEGINNING</u>	220,000	220,000	226,585	6,585
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 234,931	\$ 234,931

UMATILLA COUNTY, OREGON

Mediation Services Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Charges for services:				
Marriage fees	\$ 6,000	\$ 6,000	\$ 5,770	\$ (230)
Court fees	48,000	48,000	-	(48,000)
Interest	-	-	9,288	9,288
Total revenues	<u>54,000</u>	<u>54,000</u>	<u>15,058</u>	<u>(38,942)</u>
<u>EXPENDITURES:</u>				
Materials & services	52,750	102,750	67,174	35,576
Operating contingency	191,250	141,250	-	141,250
Total expenditures	<u>244,000</u>	<u>244,000</u>	<u>67,174</u>	<u>176,826</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(190,000)	(190,000)	(52,116)	137,884
<u>FUND BALANCES, BEGINNING</u>	<u>190,000</u>	<u>190,000</u>	<u>175,555</u>	<u>(14,445)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 123,439</u>	<u>\$ 123,439</u>

UMATILLA COUNTY, OREGON

Academic Achievement Awards Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 439	\$ 439
Total revenues	<u>-</u>	<u>-</u>	<u>439</u>	<u>439</u>
<u>EXPENDITURES:</u>				
Materials & services	4,220	4,220	2,110	2,110
Operating contingency	9,780	9,780	-	9,780
Total expenditures	<u>14,000</u>	<u>14,000</u>	<u>2,110</u>	<u>11,890</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(14,000)	(14,000)	(1,671)	12,329
<u>FUND BALANCES, BEGINNING</u>	<u>14,000</u>	<u>14,000</u>	<u>8,287</u>	<u>(5,713)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,616</u>	<u>\$ 6,616</u>

UMATILLA COUNTY, OREGON

Juvenile Work Crew Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Fees	\$ 12,000	\$ 12,000	\$ -	\$ (12,000)
Interest	-	-	449	449
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>449</u>	<u>(11,551)</u>
<u>EXPENDITURES:</u>				
Materials & services	12,660	12,660	540	12,120
Contingency	1,140	1,140	-	1,140
Total expenditures	<u>13,800</u>	<u>13,800</u>	<u>540</u>	<u>13,260</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(1,800)	(1,800)	(91)	1,709
<u>FUND BALANCES, BEGINNING</u>				
	<u>1,800</u>	<u>1,800</u>	<u>7,876</u>	<u>6,076</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,785</u>	<u>\$ 7,785</u>

UMATILLA COUNTY, OREGON

Assessment and Taxation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Taxes:				
Current year taxes	\$ 400,000	\$ 400,000	\$ 301,838	\$ (98,162)
Charges for services:				
Land transactions and other fees	1,544,000	1,544,000	593,210	(950,790)
Interest	-	-	8,716	8,716
Total revenues	<u>1,944,000</u>	<u>1,944,000</u>	<u>903,764</u>	<u>(1,040,236)</u>
<u>EXPENDITURES:</u>				
Materials & services	1,744,000	1,744,000	885,397	858,603
Operating contingency	400,000	400,000	-	400,000
Total expenditures	<u>2,144,000</u>	<u>2,144,000</u>	<u>885,397</u>	<u>1,258,603</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(200,000)	(200,000)	18,367	218,367
<u>FUND BALANCES, BEGINNING</u>				
	200,000	200,000	209,207	9,207
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 227,574</u>	<u>\$ 227,574</u>

UMATILLA COUNTY, OREGON

Prepaid Taxes Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Taxes:				
Unsegregated taxes	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 121,625</u>	<u>\$ (28,375)</u>
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>121,625</u>	<u>(28,375)</u>
<u>EXPENDITURES:</u>				
Materials & services	<u>150,000</u>	<u>150,000</u>	<u>124,414</u>	<u>25,586</u>
Total expenditures	<u>150,000</u>	<u>150,000</u>	<u>124,414</u>	<u>25,586</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	-	-	(2,789)	(2,789)
<u>FUND BALANCES, BEGINNING</u>				
	-	-	20,026	20,026
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,237</u>	<u>\$ 17,237</u>

UMATILLA COUNTY, OREGON

CARES Program Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
Grants	\$ 817,276	\$ 1,013,683	\$ 1,136,388	\$ 122,705
Reimbursements	-	-	1,057	1,057
Interest	8,000	8,000	34,181	26,181
Total revenues	<u>825,276</u>	<u>1,021,683</u>	<u>1,171,626</u>	<u>149,943</u>
<u>EXPENDITURES:</u>				
Personnel services	922,387	922,387	890,714	31,673
Materials & services	249,810	439,810	375,138	64,672
Capital outlay	25,000	65,000	-	65,000
Operating contingency	352,542	318,949	-	318,949
Total expenditures	<u>1,549,739</u>	<u>1,746,146</u>	<u>1,265,852</u>	<u>480,294</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(724,463)	(724,463)	(94,226)	630,237
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	26,000	26,000	26,000	-
<u>NET CHANGE IN FUND BALANCES</u>	(698,463)	(698,463)	(68,226)	630,237
<u>FUND BALANCES, BEGINNING</u>	<u>698,463</u>	<u>698,463</u>	<u>519,481</u>	<u>(178,982)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 451,255</u>	<u>\$ 451,255</u>

UMATILLA COUNTY, OREGON

Environment Health Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Intergovernmental:				
Local contracts	\$ 15,840	\$ 15,840	\$ 1,550	\$ (14,290)
Charges for services:				
Fees	423,207	423,207	567,709	144,502
Interest	4,500	4,500	2,299	(2,201)
Total revenues	443,547	443,547	571,558	128,011
<u>EXPENDITURES:</u>				
On-site septic:				
Personnel services	253,551	253,551	181,132	72,419
Materials & services	71,707	71,707	49,215	22,492
Operating contingency	68,327	68,327	-	68,327
Total on-site septic	393,585	393,585	230,347	163,238
Environmental health:				
Personnel services	312,223	382,223	380,255	1,968
Materials & services	75,514	75,514	64,247	11,267
Operating contingency	138,962	68,962	-	68,962
Total environmental health	526,699	526,699	444,502	82,197
Total expenditures	920,284	920,284	674,849	245,435
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>				
	(476,737)	(476,737)	(103,291)	373,446
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	-	-	12,086	12,086
<u>NET CHANGE IN FUND BALANCES</u>				
	(476,737)	(476,737)	(91,205)	385,532
<u>FUND BALANCES, BEGINNING</u>				
	476,737	476,737	91,205	(385,532)
<u>FUND BALANCES, ENDING</u>				
	\$ -	\$ -	\$ -	\$ -

UMATILLA COUNTY, OREGON

Special Services Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Fingerprinting fees	\$ 4,000	\$ 4,000	\$ 3,530	\$ (470)
Fines and forfeitures	90,000	90,000	91,038	1,038
Total revenues	<u>94,000</u>	<u>94,000</u>	<u>94,568</u>	<u>568</u>
<u>EXPENDITURES:</u>				
Personnel services	521,070	521,070	484,360	36,710
Materials & services	69,276	69,276	41,701	27,575
Total expenditures	<u>590,346</u>	<u>590,346</u>	<u>526,061</u>	<u>64,285</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(496,346)	(496,346)	(431,493)	64,853
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	496,346	496,346	430,879	(65,467)
<u>NET CHANGE IN FUND BALANCES</u>	-	-	(614)	(614)
<u>FUND BALANCES, BEGINNING</u>	-	-	614	614
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY, OREGON

Health Special Programs Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State grants	\$ 256,139	\$ 256,139	\$ 246,503	\$ (9,636)
Interest	-	-	4,248	4,248
Total revenues	<u>256,139</u>	<u>256,139</u>	<u>250,751</u>	<u>(5,388)</u>
<u>EXPENDITURES:</u>				
Personnel services	246,111	271,111	260,637	10,474
Materials & services	44,026	44,026	43,863	163
Operating contingency	106,002	81,002		81,002
Total expenditures	<u>396,139</u>	<u>396,139</u>	<u>304,500</u>	<u>91,639</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(140,000)	(140,000)	(53,749)	86,251
<u>FUND BALANCES, BEGINNING</u>				
	140,000	140,000	80,013	(59,987)
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,264</u>	<u>\$ 26,264</u>

UMATILLA COUNTY, OREGON

FPEP Reserve Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 50,572	\$ 50,572
Total revenues	<u>-</u>	<u>-</u>	<u>50,572</u>	<u>50,572</u>
<u>EXPENDITURES:</u>				
Contingency	800,000	800,000	-	800,000
Total expenditures	<u>800,000</u>	<u>800,000</u>	<u>-</u>	<u>800,000</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(800,000)	(800,000)	50,572	850,572
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	(1,000,000)	(1,000,000)	-	1,000,000
<u>NET CHANGE IN FUND BALANCES</u>				
	(1,800,000)	(1,800,000)	50,572	1,850,572
<u>FUND BALANCES, BEGINNING</u>				
	1,800,000	1,800,000	833,489	(966,511)
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 884,061</u>	<u>\$ 884,061</u>

UMATILLA COUNTY, OREGON

GIS Equipment Reserve Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
GIS/Aerial photos	\$ 8,000	\$ 8,000	\$ 9,796	\$ 1,796
Reimbursements	9,000	9,000	7,688	(1,312)
Interest	1,355	1,355	9,477	8,122
Total revenues	<u>18,355</u>	<u>18,355</u>	<u>26,961</u>	<u>8,606</u>
<u>EXPENDITURES:</u>				
GIS equipment reserve				
Materials & services	4,220	4,220	2,912	1,308
Capital outlay	12,000	12,000	-	12,000
Contingency	92,780	92,780	-	92,780
Total GIS equipment reserve	<u>109,000</u>	<u>109,000</u>	<u>2,912</u>	<u>106,088</u>
Communication equipment reserve				
Contingency	49,355	49,355	-	49,355
Total communication equipment reserve	<u>49,355</u>	<u>49,355</u>	<u>-</u>	<u>49,355</u>
Total expenditures	<u>158,355</u>	<u>158,355</u>	<u>2,912</u>	<u>155,443</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(140,000)	(140,000)	24,049	164,049
<u>FUND BALANCES, BEGINNING</u>				
	<u>140,000</u>	<u>140,000</u>	<u>149,268</u>	<u>9,268</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 173,317</u>	<u>\$ 173,317</u>

UMATILLA COUNTY, OREGON

Dispatch Reserve Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Reimbursements	\$ 12,000	\$ 12,000	\$ 13,976	\$ 1,976
Interest	-	-	13,632	13,632
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>27,608</u>	<u>15,608</u>
<u>EXPENDITURES:</u>				
Materials & services	132,640	132,640	125,146	7,494
Capital outlay	16,000	16,000	-	16,000
Operating contingency	171,776	171,776	-	171,776
Total expenditures	<u>320,416</u>	<u>320,416</u>	<u>125,146</u>	<u>195,270</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>				
	(308,416)	(308,416)	(97,538)	210,878
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	(108,416)	(108,416)	102,462	210,878
<u>FUND BALANCES, BEGINNING</u>				
	<u>108,416</u>	<u>108,416</u>	<u>274,327</u>	<u>165,911</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 376,789</u>	<u>\$ 376,789</u>

UMATILLA COUNTY, OREGON

NAIFA Reserve Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Fees	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
Donations	5,000	5,000	-	(5,000)
Interest	-	-	1,267	1,267
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>1,267</u>	<u>(5,733)</u>
<u>EXPENDITURES:</u>				
Special Projects				
Material & services	10,715	10,715	-	10,715
Contingency	7,285	7,285	-	7,285
Total special projects	<u>18,000</u>	<u>18,000</u>	<u>-</u>	<u>18,000</u>
Sheriff				
Material & services	3,000	3,000	-	3,000
Contingency	5,000	5,000	-	5,000
Total sheriff	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
Total expenditures	<u>26,000</u>	<u>26,000</u>	<u>-</u>	<u>26,000</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(19,000)	(19,000)	1,267	20,267
<u>FUND BALANCES, BEGINNING</u>				
	<u>19,000</u>	<u>19,000</u>	<u>20,872</u>	<u>1,872</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,139</u>	<u>\$ 22,139</u>

UMATILLA COUNTY, OREGON

Inmate Welfare Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Commission revenue	\$ 55,000	\$ 55,000	\$ 36,705	\$ (18,295)
Interest	-	-	8,342	8,342
Total revenues	<u>55,000</u>	<u>55,000</u>	<u>45,047</u>	<u>(9,953)</u>
<u>EXPENDITURES:</u>				
Materials & services	145,000	145,000	41,494	103,506
Contingency	50,000	50,000	-	50,000
Total expenditures	<u>195,000</u>	<u>195,000</u>	<u>41,494</u>	<u>153,506</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(140,000)	(140,000)	3,553	143,553
<u>FUND BALANCES, BEGINNING</u>				
	<u>140,000</u>	<u>140,000</u>	<u>137,290</u>	<u>(2,710)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 140,843</u>	<u>\$ 140,843</u>

UMATILLA COUNTY, OREGON

Non-Major Governmental Funds

Debt Service Funds

June 30, 2025

DEBT SERVICE FUNDS:

Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal or interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds. After repayment of the principal and interest, any receipts remaining are returned to the originating jurisdiction or County General Fund. Funds included are:

- **Debt service fund** - accounts for payment of principal and interest on EOAF note for which proceeds are derived from a payment each year from GEODC.
- **PERS bond fund** - accounts for the principal and interest payments on the 2005 Limited Tax Pension Bonds issued to retire the County's PERS unfunded actuarial accrued liability. Revenues are derived from charge backs to departments based on their departmental payroll costs.
- **Reith Wastewater fund** - accounts for the principal and interest payments on the Department of Environmental Quality loan for the Reith Wastewater project.

UMATILLA COUNTY, OREGON
Nonmajor Debt Service Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2025

	<u>Debt Service</u>	<u>PERS Bond Fund</u>	<u>Reith Wastewater</u>	<u>Totals</u>
<u>ASSETS:</u>				
Cash	\$ 85,023	\$ 3,608,582	\$ 16,702	\$ 3,710,307
Total assets	<u>85,023</u>	<u>3,608,582</u>	<u>16,702</u>	<u>3,710,307</u>
<u>LIABILITIES</u>				
	\$ -	\$ -	\$ -	\$ -
<u>FUND BALANCES:</u>				
Restricted	85,023	-	16,702	101,725
Committed	-	3,608,582	-	3,608,582
Total fund balances	<u>85,023</u>	<u>3,608,582</u>	<u>16,702</u>	<u>3,710,307</u>
Total liabilities and fund balances	<u>\$ 85,023</u>	<u>\$ 3,608,582</u>	<u>\$ 16,702</u>	<u>\$ 3,710,307</u>

UMATILLA COUNTY, OREGON

Nonmajor Debt Service Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

- Modified Cash Basis

Year Ended June 30, 2025

	<u>Debt Service</u>	<u>PERS Bond Fund</u>	<u>Reith Wastewater</u>	<u>Totals</u>
<u>REVENUES:</u>				
Taxes	\$ 63	\$ -	\$ -	\$ 63
Intergovernmental	22,080	1,944,276	25,085	1,991,441
Interest	4,043	227,817	950	232,810
Total revenues	<u>26,186</u>	<u>2,172,093</u>	<u>26,035</u>	<u>2,224,314</u>
<u>EXPENDITURES:</u>				
Principal	17,805	1,375,000	22,782	1,415,587
Interest	4,275	266,213	2,303	272,791
Total expenditures	<u>22,080</u>	<u>1,641,213</u>	<u>25,085</u>	<u>1,688,378</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	4,106	530,880	950	535,936
<u>FUND BALANCES, BEGINNING</u>	<u>80,917</u>	<u>3,077,702</u>	<u>15,752</u>	<u>3,174,371</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 85,023</u>	<u>\$ 3,608,582</u>	<u>\$ 16,702</u>	<u>\$ 3,710,307</u>

UMATILLA COUNTY, OREGON

Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Taxes:				
Prior year taxes	\$ -	\$ -	\$ 63	\$ 63
Intergovernmental:				
Local revenues	4,000	4,000	22,080	18,080
Interest	-	-	4,043	4,043
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>26,186</u>	<u>22,186</u>
<u>EXPENDITURES:</u>				
Principal	20,000	20,000	17,805	2,195
Interest	5,000	5,000	4,275	725
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>22,080</u>	<u>2,920</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(21,000)	(21,000)	4,106	25,106
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	(85,000)	(85,000)	-	85,000
<u>NET CHANGE IN FUND BALANCES</u>				
	(106,000)	(106,000)	4,106	110,106
<u>FUND BALANCES, BEGINNING</u>				
	106,000	106,000	80,917	(25,083)
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,023</u>	<u>\$ 85,023</u>

UMATILLA COUNTY, OREGON

PERS Bond Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
County apportionment	\$ 1,600,000	\$ 1,600,000	\$ 1,944,276	\$ 344,276
Interest	-	-	227,817	227,817
Total revenues	<u>1,600,000</u>	<u>1,600,000</u>	<u>2,172,093</u>	<u>572,093</u>
<u>EXPENDITURES:</u>				
Debt service:				
Principal	1,400,000	1,400,000	1,375,000	25,000
Interest	350,000	350,000	266,213	83,787
Total expenditures	<u>1,750,000</u>	<u>1,750,000</u>	<u>1,641,213</u>	<u>108,787</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(150,000)	(150,000)	530,880	680,880
<u>FUND BALANCES, BEGINNING</u>	<u>2,550,000</u>	<u>2,550,000</u>	<u>3,077,702</u>	<u>527,702</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 2,400,000</u>	<u>\$ 2,400,000</u>	<u>\$ 3,608,582</u>	<u>\$ 1,208,582</u>

UMATILLA COUNTY, OREGON

Reith Wastewater Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
Loan receipts	\$ 26,000	\$ 26,000	\$ 25,085	\$ (915)
Interest	-	-	950	950
Total revenues	<u>26,000</u>	<u>26,000</u>	<u>26,035</u>	<u>35</u>
<u>EXPENDITURES:</u>				
Principal retirements	23,000	23,000	22,782	218
Interest	3,000	3,000	2,303	697
Contingency	15,000	15,000	-	15,000
Total expenditures	<u>41,000</u>	<u>41,000</u>	<u>25,085</u>	<u>15,915</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(15,000)	(15,000)	950	15,950
<u>FUND BALANCES, BEGINNING</u>				
	<u>15,000</u>	<u>15,000</u>	<u>15,752</u>	<u>752</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,702</u>	<u>\$ 16,702</u>

UMATILLA COUNTY, OREGON

Non-Major Capital Projects Governmental Funds

June 30, 2025

These funds account for the purchase and construction of the capital assets of the County. The majority of the funds used to purchase capital assets are transfers from other funds. Funds included are:

- **Facilities improvements fund** - accounts for acquisition, remodeling, or construction of county facilities other than fairgrounds and juvenile facilities.

- **Capital purchases management fund** - accounts for the acquisition of capital equipment.

UMATILLA COUNTY, OREGON
Nonmajor Capital Projects Funds
Combining Balance Sheet- Modified Cash Basis
June 30, 2025

	<u>Facilities</u>	<u>Capital</u> <u>Purchases</u>	<u>Totals</u>
	<u>Improvements</u>	<u>Management</u>	
<u>ASSETS:</u>			
Cash	\$ 7,747,269	\$ 331,865	\$ 8,079,134
Total assets	<u>\$ 7,747,269</u>	<u>\$ 331,865</u>	<u>\$ 8,079,134</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>			
Assigned	<u>7,747,269</u>	<u>331,865</u>	<u>8,079,134</u>
Total fund balances	<u>7,747,269</u>	<u>331,865</u>	<u>8,079,134</u>
Total liabilities and fund balances	<u>\$ 7,747,269</u>	<u>\$ 331,865</u>	<u>\$ 8,079,134</u>

UMATILLA COUNTY, OREGON

Nonmajor Capital Projects Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
- Modified Cash Basis
Year Ended June 30, 2025

	<u>Facilities Improvements</u>	<u>Capital Purchases Management</u>	<u>Totals</u>
<u>REVENUES:</u>			
Intergovernmental revenue:			
State	\$ 10,000	\$ -	\$ 10,000
Federal	297,273	-	297,273
Interest	451,617	-	451,617
Miscellaneous & reimbursements	-	2,100	2,100
Total revenues	<u>758,890</u>	<u>2,100</u>	<u>760,990</u>
<u>EXPENDITURES:</u>			
Materials & services	57,534	48,349	105,883
Capital outlay	1,060,671	121,886	1,182,557
Total expenditures	<u>1,118,205</u>	<u>170,235</u>	<u>1,288,440</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(359,315)</u>	<u>(168,135)</u>	<u>(527,450)</u>
<u>OTHER FINANCING SOURCES:</u>			
Operating transfers in	2,000,000	500,000	2,500,000
Operating transfers out	(1,312,074)	-	(1,312,074)
Total other financing sources	<u>687,926</u>	<u>500,000</u>	<u>1,187,926</u>
<u>NET CHANGE IN FUND BALANCES</u>	328,611	331,865	660,476
<u>FUND BALANCES, BEGINNING</u>	<u>7,418,658</u>	<u>-</u>	<u>7,418,658</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 7,747,269</u>	<u>\$ 331,865</u>	<u>\$ 8,079,134</u>

UMATILLA COUNTY, OREGON

Facilities Improvements Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State	\$ -	\$ -	\$ 10,000	\$ 10,000
Federal	-	-	297,273	297,273
Interest	-	300,000	451,617	151,617
Total revenues	-	300,000	758,890	458,890
<u>EXPENDITURES:</u>				
Facilities reserve:				
Capital outlay	500,000	800,000	735,898	64,102
Operating contingency	5,000,000	4,900,000	-	4,900,000
Total facilities reserve	5,500,000	5,700,000	735,898	4,964,102
Software reserve:				
Materials & services	250,000	250,000	57,534	192,466
Capital outlay	-	500,000	324,773	175,227
Operating contingency	1,950,000	1,450,000	-	1,450,000
Total software reserve	2,200,000	2,200,000	382,307	1,817,693
Total expenditures	7,700,000	7,900,000	1,118,205	6,781,795
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(7,700,000)	(7,600,000)	(359,315)	7,240,685
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	2,000,000	2,000,000	2,000,000	-
Operating transfers out	-	(1,400,000)	(1,312,074)	87,926
Total other financing sources	2,000,000	600,000	687,926	87,926
<u>NET CHANGE IN FUND BALANCES</u>				
	(5,700,000)	(7,000,000)	328,611	7,328,611
<u>FUND BALANCES, BEGINNING</u>				
	5,700,000	7,000,000	7,418,658	418,658
<u>FUND BALANCES, ENDING</u>				
	\$ -	\$ -	\$ 7,747,269	\$ 7,747,269

UMATILLA COUNTY, OREGON

Capital Purchases Management Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Reimbursements	\$ -	\$ -	\$ 2,100	\$ 2,100
Total revenues	<u>-</u>	<u>-</u>	<u>2,100</u>	<u>2,100</u>
<u>EXPENDITURES:</u>				
Materials & services	40,550	50,000	48,349	1,651
Capital outlay	950,000	940,000	121,886	818,114
Operating contingency	<u>9,450</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>170,235</u>	<u>829,765</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(1,000,000)	(1,000,000)	(168,135)	831,865
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>1,000,000</u>	<u>1,000,000</u>	<u>500,000</u>	<u>(500,000)</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	-	-	331,865	331,865
<u>FUND BALANCES, BEGINNING</u>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 331,865</u>	<u>\$ 331,865</u>

UMATILLA COUNTY, OREGON

INTERNAL SERVICE FUNDS

June 30, 2025

Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the various functions of the government. Fund included is:

- **Fleet management fund** - the County uses its internal service fund to account for internal financing of its vehicle fleet.

UMATILLA COUNTY, OREGON

Fleet Management Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental :				
Federal	\$ -	\$ -	\$ 77,740	\$ 77,740
Reimbursements	-	-	26	26
Sales - vehicle/equip	130,000	130,000	88,213	(41,787)
Total revenue	<u>130,000</u>	<u>130,000</u>	<u>165,979</u>	<u>35,979</u>
<u>EXPENDITURES:</u>				
Materials & services	195,175	195,175	133,491	61,684
Capital outlay	1,425,000	1,425,000	722,246	702,754
Operating contingency	9,825	9,825	-	9,825
Total expenditures	<u>1,630,000</u>	<u>1,630,000</u>	<u>855,737</u>	<u>774,263</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(1,500,000)	(1,500,000)	(689,758)	810,242
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	1,500,000	1,500,000	1,000,000	(500,000)
<u>NET CHANGE IN FUND BALANCES</u>	-	-	310,242	310,242
<u>FUND BALANCES, BEGINNING</u>	-	-	218,089	218,089
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 528,331</u>	<u>\$ 528,331</u>

UMATILLA COUNTY, OREGON

Other Schedules
June 30, 2025

Property taxes:

- Schedule of property tax transactions and outstanding balances
- Schedule of property taxes receivable -- by fund

Schedule of accountability:

- Other elected officials

UMATILLA COUNTY, OREGON

Schedule of Property Tax Transactions and Outstanding Balances
Year Ended June 30, 2025

<u>Fiscal Year</u>	<u>Property Taxes Receivable July 1, 2024</u>	<u>Current Levy as Extended by Assessor</u>	<u>Discounts Allowed</u>	<u>Corrections and Adjustments</u>	<u>Interest Collected</u>	<u>Cash Collections</u>	<u>Property Taxes Receivable June 30, 2025</u>
2024-25	\$ -	\$ 134,042,311	\$ (3,604,132)	\$ 1,088,833	\$ 39,637	\$ (129,001,005)	\$ 2,565,644
2023-24	2,635,582	-	-	2,637	117,837	(1,816,161)	939,895
2022-23	1,068,717	-	-	(29,479)	108,387	(682,539)	465,086
2021-22	463,178	-	-	(25,584)	89,745	(385,780)	141,559
2020-21	169,167	-	-	(9,849)	45,119	(169,370)	35,067
2019-20	37,206	-	-	(3,975)	7,938	(19,946)	21,223
Prior years	91,594	-	-	-	8,840	(20,497)	79,937
	<u>\$ 4,465,444</u>	<u>\$ 134,042,311</u>	<u>\$ (3,604,132)</u>	<u>\$ 1,022,583</u>	<u>\$ 417,503</u>	<u>\$ (132,095,298)</u>	<u>\$ 4,248,411</u>

Summary by Fund:

County Operations *	\$ 773,368	\$ 23,297,420	\$ (625,808)	\$ 171,715	\$ 82,252	\$ (22,960,489)	\$ 738,458
Custodial Funds	<u>3,692,076</u>	<u>110,744,891</u>	<u>(2,978,324)</u>	<u>850,868</u>	<u>335,251</u>	<u>(109,134,809)</u>	<u>3,509,953</u>
	<u>\$ 4,465,444</u>	<u>\$ 134,042,311</u>	<u>\$ (3,604,132)</u>	<u>\$ 1,022,583</u>	<u>\$ 417,503</u>	<u>\$ (132,095,298)</u>	<u>\$ 4,248,411</u>

* Includes Debt Service

UMATILLA COUNTY, OREGON

Schedule of Property Taxes Receivable -- By Fund
June 30, 2025

General fund	\$ 737,702
Debt service fund	<u>756</u>
Sub-total	738,458
Custodial funds	<u>3,509,953</u>
Total	<u><u>\$ 4,248,411</u></u>

UMATILLA COUNTY, OREGON

Schedule of Accountability -- Other Elected Officials
Cash Transactions
Year Ended June 30, 2025

Accountability for independently elected officials:

The Sheriff's department collects funds from inmates (Trust Fund) and outside source (Commissary Fund). Trust funds are used to pay for damages, with any balance remaining returned to the inmate upon release. The commissary funds are used by inmates and by the County to pay for commissary items. It is now tracked by the Inmate Welfare Fund as part of the financial statements of the County. The Trust Fund continues to be included as part of the fiduciary statement amounts.

	<u>Sheriff</u>
<u>CASH BALANCE, JUNE 30, 2024</u>	\$ 32,240
<u>CASH RECEIPTS</u>	573,448
<u>CASH DISBURSEMENTS</u>	<u>(571,232)</u>
<u>CASH BALANCE, JUNE 30, 2025</u>	<u>\$ 34,456</u>

AUDIT REPORTS, COMMENTS AND DISCLOSURES
REQUIRED BY GOVERNMENT AUDITING STANDARDS
AND STATE REGULATIONS



A N D E R S O N
B O Y L A N
R A M O S , P . C .

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Commissioners
Umatilla County
Pendleton, 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, each major fund, and the aggregate remaining fund information of Umatilla County, Oregon as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Umatilla County, Oregon's basic financial statements, and have issued our report thereon dated December 22, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Anderson Boylan Ramos, P.C.

By 

Cameron W. Anderson, Shareholder
December 22, 2025

AUDIT COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS

Oregon Administrative Rules 162-010-0000 through 162-010-0330 of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State in cooperation with the Oregon State Board of Accountancy, enumerate the financial statements, schedules, comments, and disclosures as set forth in the preceding sections of this report. Required comments and disclosures related to the audit of such statements and schedules are set forth following.



A N D E R S O N
B O Y L A N
R A M O S , P . C .

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INDEPENDENT AUDITORS' REPORT
REQUIRED BY OREGON STATE REGULATIONS

Board of Commissioners
Umatilla County
Pendleton, Oregon

We have audited the basic financial statements of Umatilla County, Oregon as of and for the year ended June 30, 2025, and have issued our report thereon dated December 22, 2025. We conducted our audit 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.

Compliance

As part of obtaining reasonable assurance about whether Umatilla County, Oregon's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-010-0000 through 162-10-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Highway revenues used for public highways, roads, and streets.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

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

OAR 162-10-0230 Internal Control


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

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.

Our consideration of internal control over financial reporting 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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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

Anderson Boylan Ramos, P.C.

By: 

Cameron W. Anderson, Shareholder
December 22, 2025

SINGLE AUDIT SECTION

UMATILLA COUNTY, OREGON

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

<u>Federal Grantor/Program Name:</u>	<u>Federal CFDA Number</u>	<u>Major Programs (X)</u>	<u>Amount</u>
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>			
Oregon Department of Administrative Services Schools and Roads - Grants to States	10.665		\$ 87,660
<u>U.S. DEPARTMENT OF THE TREASURY:</u>			
Oregon Department of Administrative Services COVID-19 - Coronavirus State & Local Fiscal Recovery Funds	21.027	X	\$ 1,876,931
<u>U.S. DEPARTMENT OF THE TREASURY:</u>			
Local Assistance & Tribal Consistency Fund	21.032	X	781,538
<u>U.S. DEPARTMENT OF THE INTERIOR:</u>			
Non-Sale Disposals of Mineral Material	15.214		1,019
Payments in Lieu of Taxes	15.226	X	\$ 1,007,272
Distribution of Receipts to States & Local Governments	15.227		766
Wolf Livestock Loss Compensation and Prevention	15.666		71,446
			\$ 1,080,503
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>			
Emergency Management Performance Grants	97.042		\$ 140,685
Homeland Security Grant Program	97.067		53,753
State & Local Cyber Security	97.137		297,273
			\$ 491,711
<u>U.S. DEPARTMENT OF JUSTICE:</u>			
Oregon Department of Justice Crime Victim Assistance	16.575		\$ 219,505
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>			
Oregon Health Authority			
Public Health Emergency Preparedness	93.069		\$ 45,449
Family Planning Services	93.217		118,917
Immunization Cooperative Agreements	93.268		156,896
COVID-19 - Epidemiology and laboratory capacity for infectious diseases	93.323		1,518
OSPHD-OCIVD-19 PH Workforce Supp Funding	93.354		59,268
State Targeted Response to the Opioid Crisis Grants	93.788		1,690
Maternal, Infant, Early Childhood Home Visiting Grant Program	93.870		129,625
Block Grants for Community Mental Health Services	93.958		125,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959		498,329
OSPHD-Strength PH Infra, Wkfr & Data Sys	93.967		25,156
Maternal and Child Health Services Block Grant to the States	93.994		40,800
			\$ 1,202,648
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>			
Oregon Department of Transportation			
Ops	20.509		\$ 43,091
Safety Outreach	20.600		\$ 11,679
			\$ 54,770
<u>U.S. DEPARTMENT OF ENERGY:</u>			
Oregon Department of Energy			
Emergency Preparedness			
Hanford Emergency Planning & Response	23.082		\$ 21,000
	23.084		\$ 6,080
			\$ 27,080
			\$ 5,822,346

Total expenditures of federal awards

See notes to schedule of
expenditures of federal awards.

UMATILLA COUNTY, OREGON

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

NOTE A – BASIS OF PRESENTATION:

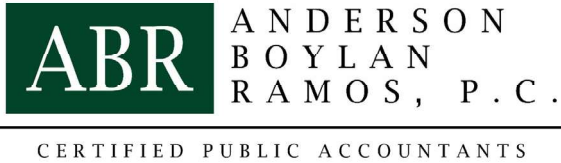
The accompanying schedule of expenditures of federal awards includes the federal grant activity of Umatilla County, Oregon and is presented on the modified cash basis of accounting as described in note 1 to the basic financial statements. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Expenditures reported on the Schedule are reported on the basis of accounting described in Note 1 to the financial statements. 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.

All federal awards received through pass-through agencies with the State of Oregon, with the exception of the Payments in Lieu of Taxes - CFDA #15.226, and Local Assistance & Tribal Consistency Fund - CFDA #21.032. These amounts are direct awards from the federal government.

Umatilla County, Oregon has elected to use the 10% de minimis indirect cost rate.



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Commissioners
Umatilla County
Pendleton, Oregon

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Umatilla County, Oregon's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Umatilla County, Oregon's major federal programs for the year ended June 30, 2025. Umatilla County, Oregon'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, Umatilla County, Oregon complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards* (Uniform Guidance). 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 Umatilla County, Oregon 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 legal determination of Umatilla County, Oregon's compliance with the compliance requirements referred to above.

Report on Compliance for Each Major Federal Program (continued)

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 to Umatilla County, Oregon's federal programs. federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' 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 Umatilla County, Oregon'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 generally accepted auditing standards, 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 Umatilla County, Oregon's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standard, 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 Umatilla County, Oregon'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 Umatilla County, Oregon'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 Umatilla County, Oregon'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

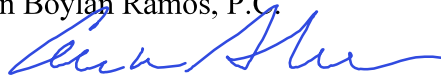
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 Auditors' 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 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.

Anderson Boylan Ramos, P.C.

By: 

Cameron W. Anderson, Shareholder
December 22, 2025

UMATILLA COUNTY, OREGON

Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

Section I-Summary of Auditors' Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with the modified cash basis of accounting: unmodified opinion

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? yes none reported
- Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? yes none reported

Type of auditor's report issued on compliance for major federal programs: unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? yes none reported

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster:
15.226	Payment in Lieu of Taxes
21.027	Coronavirus State & Local Fiscal Recovery Funds
21.032	Local Assistance & Tribal Consistency Fund

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? yes no

Section II-Financial Statement Findings

There are no financial statement findings for the year ended June 30, 2025.

Section III-Federal Award Findings and Questioned Costs

There are no federal award findings or questioned costs for the year ended June 30, 2025.

UMATILLA COUNTY, OREGON

SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS

Year Ended June 30, 2025

QUESTIONED COSTS:

There were no questioned costs for the year ended June 30, 2024.

FINDINGS:

There were no findings for the year ended June 30, 2024.