CLATSOP COUNTY
Oregon

ANNUAL COMPREHENSIVE
FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2021

Prepared by:
Budget and Finance
Jennifer Carlson, Director

CLATSOP COUNTY
Oregon

COUNTY OFFICIALS

June 30, 2021

BOARD OF COUNTY COMMISSIONERS

Mark Kujala, Chair
Elected; Term Expires 12/31/2022
800 Exchange Street, Suite 410
Astoria, Oregon 97103

John Toyooka
Elected; Term Expires 12/31/2024
800 Exchange Street, Suite 410
Astoria, Oregon 97103

Lianne Thompson, Vice Chair
Elected; Term Expires 12/31/2022
800 Exchange Street, Suite 410
Astoria, Oregon 97103

Courtney Bangs
Elected; Term Expires 12/31/2024
800 Exchange Street, Suite 410
Astoria, Oregon 97103

Pamela Wev
Elected; Term Expires 12/31/2022
800 Exchange Street, Suite 410
Astoria, Oregon 97103

COUNTY MANAGER

Don Bohn
800 Exchange Street, Suite 410
Astoria, Oregon 97103

SHERIFF

Matthew Phillips
Elected; Term Expires 12/31/2024
800 Exchange Street, Suite 200
Astoria, Oregon 97103

DISTRICT ATTORNEY

Ron Brown
Elected; Term Expires 12/31/2022
800 Exchange Street, Suite 200
Astoria, Oregon 97103

CLATSOP COUNTY
Oregon

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Clatsop County

Budget & Finance
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Phone (503) 325-8565
Fax (503) 325-8606

December 30, 2021

To the Board of County Commissioners, County Manager, and the
Citizens of Clatsop County, Oregon:

State law requires that every general-purpose local government publish, within six months of the close of each fiscal year, unless extended, a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year July 1, 2020 through June 30, 2021.

Management has full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The accounting firm Koontz, Blasquez & Associates, P.C. has issued an unmodified (clean) opinion on Clatsop County's financial statements for the fiscal year ended June 30, 2021. An 'unmodified opinion' is issued when the independent auditor believes the County's finances are sound and the financial statements are fairly and appropriately presented and are in accordance with Generally Accepted Accounting Principles (GAAP). The independent auditor's report is located at the front of the financial section of this report.

In addition, they have issued a report in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Information related to the single audit, including the Schedule of Expenditures of Federal Awards, findings and questioned costs and auditors' reports on the internal controls and statutory and regulatory compliance is presented in a separate report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the County

Clatsop County was incorporated in 1844 and is located on Oregon's beautiful and rugged northwest coast, bordered on the north by the Columbia River and the west by the Pacific Ocean. The County is located in an area of 1,085 square miles which consists of 873 square miles of land and 212 square miles of water. There are five incorporated cities in the County with an overall county population of approximately 40,224; the City of Astoria serves as the County seat. Most local governments, including the County, have permanent authority to levy property taxes for operations at a maximum rate (permanent tax rate). All property tax levies exceeding the permanent tax rate require voter approval at a general election; levies funding operations are limited to five years, levies dedicated to capital expenditures are limited to ten years, and levies to pay general obligation bonds are limited by the debt service requirements of the bonds.

Clatsop County operates under a home rule charter initially adopted by the voters in 1988 that called for a Board of County Commissioners as the policy-determining body of the County, and a County Manager to

oversee the daily operations of the government. The County government consists of five commissioners, each elected for four-year overlapping terms from one of the five geographic districts; the County Manager is hired by the Board of County Commissioners. In addition, the voters also elect a District Attorney and Sheriff.

Clatsop County provides a full range of County services including general government; public safety & justice; transportation, land use, housing & economic development; public health, and cultural & recreation. This report includes all funds of the County as well as its four component units which are legally separate entities for which the County has authority to exercise influence over their operations. These four component units include: Westport Sewer District, Rural Law Enforcement District, Road District No. 1, and the 4-H & Extension District. The Clatsop County Housing Authority is reported as a discrete (separate) component unit of the county because there is no fiscal benefit/burden relationship with the County. Additional information on all four of these legally separate entities can be found in the notes to the basic financial statements.

The Board of County Commissioners is required to adopt a balanced budget each year by July 1st. This annual budget serves as the foundation for Clatsop County's financial planning and control. The budget is prepared by fund (e.g., General Fund), functional area (e.g., Public Safety & Justice), and organizational unit (e.g., Sheriff Criminal Division). The budget is legally adopted at the organizational unit level and department management may transfer resources within an organizational unit as they see fit. Transfers between organizational units require approval from the governing body.

Local Economy

The primary industries for Clatsop County are construction, forestry, fisheries, and tourism/recreation. The area is one of the principal marine fisheries regions of Oregon; however, like other northwest coastal resource-based communities, Clatsop County is working to diversify its economy to offset the loss of family-wage jobs in the timber and fishing industries. Some of today's major employers in the County include:

Company	Products/Services	Location
US Coast Guard	Government	Various
Georgia Pacific – Wauna Mill	Natural Resources	Westport
Warrenton Fiber Company	Natural Resources	Warrenton
Columbia Memorial Hospital	Health Care	Various
Providence Seaside Hospital	Health Care	Various
Astoria School District	Education	Astoria
Seaside School District	Education	Seaside
Clatsop County Government	Government	Various
State of Oregon	Government	Various
Tongue Point Job Corp	Education	Astoria
Fred Meyer	Retail	Warrenton
Safeway	Retail	Various

Strategic Investment Program

The Strategic Investment Program ("SIP") was authorized by the Legislative Assembly in 1993 to provide tax incentives for capital-intensive investments by firms in Oregon's key industries. SIP recipients receive a tax break on the assessed value of new construction over $25 million for 15 years. The $25 million cap on assessed value increases by 3% per year. SIP recipients pay an annual Community Service Fee which is equal to one-fourth of the value of the tax break and which is allocated to local governments. The allocations are determined during negotiations of the SIP agreement with the local governments. The Community Service Fee is not considered a property tax and thus is outside of the constitutional property tax rate limitations.

In 2006, Georgia-Pacific Corporation and the County entered into a strategic investment program which resolves that a community service fee shall be allocated to the following taxing districts where the eligible project is located: Clatsop County, Road District No. 1, Clatsop County Rural Law Enforcement District, Port of Astoria, Clatsop Care Center, Sunset Empire Transportation District, and the 4-H & Extension District. The agreement beginning July 2008 will end in June of 2023 and for each tax year, Georgia-Pacific will pay a Community Service Fee in an amount equal to the lesser of $500,000 or 25% of the property taxes saved by Georgia-Pacific in the current property tax year as a result of SIP assessment and exemption under ORS 307.123.

Relevant Financial Policies

Independent Audit

Pursuant to the Oregon Municipal Audit Law, ORS 297.405-297.555 all Oregon counties must obtain an audit annually. The required audit may be performed by the State Division of Audits or by independent public accountants certified by the state as capable of auditing municipal corporations. The accounting firm of Koontz, Blasquez & Associates, P.C. conducted the audit for the fiscal year ended June 30, 2021.

Major Initiatives

County Levies

In November of 2018 voters approved a General Obligation Bond in the amount of $20M to be paid through June of 2039.

In May of 2021, voters approved a local option levy for the fairgrounds at a rate of $0.07 per $1,000 that covers the period July 1, 2021 – June 30, 2026.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the *Distinguished Budget Award* to Clatsop County for its Annual Budget Document for the fiscal year ended June 30, 2021.

The County applied for the *Certificate of Achievement for Excellence in Financial Reporting* with the submission of the fiscal year ending June 30, 2020 Annual Comprehensive Financial Report and was awarded with that accomplishment.

The preparation of this report could not have been accomplished without the efficient and dedicated service of the entire staff of the County's Budget and Finance Department. I also want to express my sincere appreciation to all County staff for their assistance, contributions, and cooperation in the preparation of this report.

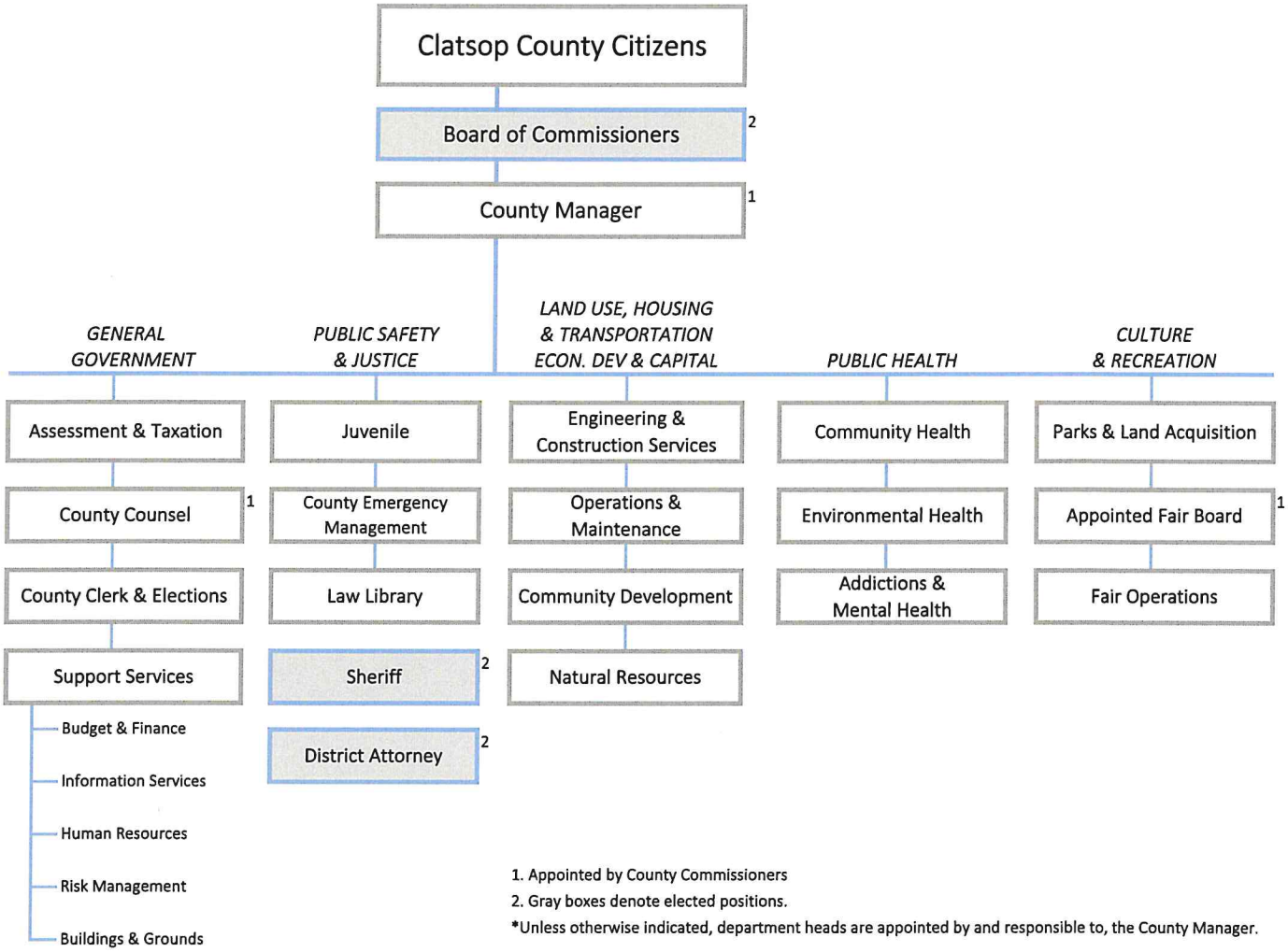
Credit must also be given to the Board of County Commissioners and the County Manager whose leadership, interest in, and support of, the County's financial obligations have contributed significantly to the quality of the County's fiscal operations.

Sincerely,

Jennifer Carlson
Budget and Finance Manager
Clatsop County, Oregon

CLATSOP COUNTY, OREGON

Organizational Chart



1. Appointed by County Commissioners
2. Gray boxes denote elected positions.

*Unless otherwise indicated, department heads are appointed by and responsible to, the County Manager.

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Clatsop
Oregon

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

KOONTZ, BLASQUEZ & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Clatsop County
Astoria, Oregon 97103

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Clatsop County, Oregon, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

920 Elm Street SW • P.O. Box 605 • Albany, Oregon 97321
(541) 926-5543 • (541) 967-9460 fax

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Clatsop County, Oregon as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

The County adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

The effect of applying the provisions of GASB Statement No. 84 has been reported as a restatement of beginning fiduciary net position for the year ended June 30, 2021.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of the proportionate share of the net pension liability, schedule of contributions, schedule of changes in the County's total OPEB liability and related ratios, schedule of the proportionate share of the net OPEB liability (asset), schedule of contributions – other postemployment benefits, and budgetary comparison information on pages 4 through 13, 74, 75, 76, 77, 78, and 79 through 86, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis, schedule of the proportionate share of the net pension liability, schedule of contributions, schedule of changes in the County's total OPEB liability and related ratios, schedule of the proportionate share of the net OPEB liability (asset), and schedule of contributions – other postemployment benefits in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the management's discussion and analysis, schedule of the proportionate share of the net pension liability, schedule of contributions, schedule of changes in the County's total OPEB liability and related ratios, schedule of the proportionate share of the net OPEB liability (asset), or schedule of contributions – other postemployment benefits, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clatsop County's basic financial statements. The combining and individual fund statements and schedules, schedules of property tax transactions, schedule of future requirements for retirement of long-term debt, statistical section, and the schedule of expenditures of federal awards as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules and schedule of expenditures of federal awards are the responsibility of management, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules and schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The schedules of property tax transactions, schedule of future requirements for retirement of long-term debt, and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have issued our report dated December 30, 2021 on our consideration of Clatsop County's internal control over financial reporting and 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 the effectiveness of Clatsop County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Clatsop County's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 30, 2021 on our consideration of 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.

Koontz, Blasquez & Associates, P.C.

By: Debra L. Blasquez
Debra L. Blasquez, CPA

Albany, Oregon
December 30, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

CLATSOP COUNTY
Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

As management of Clatsop County, Oregon, we offer readers this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2021. It should be read in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2021, total net position of Clatsop County amounted to $170,818,528. Of this amount, $137,164,228 was invested in capital assets, net of related debt. The remaining balance included $33,178,168 restricted for various purposes and $476,132 of unrestricted net position.

- At June 30, 2021, the County's governmental funds reported combined ending fund balances of $76,838,172.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Clatsop County's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

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

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

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

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government; public safety; land use, housing, and transportation; parks, culture, and recreation; economic development; health and human services; and education. The business-type activities of the County include sewer services.

The County's financial statements include the financial information for four blended component units: Clatsop County 4-H and Extension Service District, Clatsop County Road District No. 1, Clatsop County Rural Law Enforcement District, and Westport Sewer Service District. In addition, the County's financial statements include financial information for the Clatsop County Housing Authority, which is reported as a discretely presented component unit.

Clatsop County Housing Authority is sponsored by the County and is reported as a discretely presented component unit. Its complete financial statements may be obtained from their administrative offices. The County is not financially responsible for the Authority, but the nature and significance of its financial relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. This component unit is presented in total in a separate column in the government-wide financial statements to emphasize that it is a legally separate organization from the County.

The government-wide financial statements can be found on pages 14 through 16 of this report.

Fund Financial Statements

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of Clatsop County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

- **Governmental Funds**

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

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

The County maintains 32 governmental funds. Information is presented separately in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, General Roads, and Special Projects Funds, all of which are considered to be major governmental funds. Data from the nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Clatsop County adopts an annual appropriated budget for all of its governmental funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets.

The basic governmental fund financial statements can be found on pages 17 through 21 of this report.

- **Proprietary Funds**

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The County maintains two individual proprietary funds, which are enterprise funds.

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses the enterprise funds to account for its sewer services. Information is presented separately in the proprietary funds statement of fund net position, statement of revenues, expenses, and changes in fund net position, and statement of cash flows for the Westport Sewer Operating and Westport Sewer Equipment Replacement Funds. These funds do not meet the quantitative criteria in Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments,* and GASB Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus* as amended, for presentation as major funds; however, management considers the funds to be particularly important to financial statement users and has therefore elected to present the Westport Sewer Operating and Westport Sewer Equipment Replacement Funds as major proprietary funds.

Clatsop County adopts an annual appropriated budget for both of its proprietary funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets.

The basic proprietary fund financial statements can be found on pages 22 through 25 of this report.

- **Fiduciary Funds**

  Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is the same as that used for governmental funds.

  The basic fiduciary fund financial statements can be found on pages 26 through 27 of this report.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 28 through 73 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, which includes the schedule of the proportionate share of the net pension liability, schedule of contributions, schedule of changes in the County's total OPEB liability and related ratios, schedule of the proportionate share of the net OPEB liability (asset), schedule of contributions – other postemployment benefits, and budgetary comparison information for the General and General Roads Funds. This required supplementary information can be found on pages 74 through 86 of this report.

The combining statements referred to earlier, in connection with nonmajor governmental funds, are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 87 through 126 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. At June 30, 2021, the County's assets exceeded its liabilities by $170,818,528.

A large portion of the County's net position reflects its investment in capital assets (e.g., land, buildings, and equipment) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

County's Net Position

The County's net position decreased by $1,067,011 during the current fiscal year.

Condensed statement of net position information is shown below.

Condensed Statement of Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Assets						
Current assets	$ 46,782,992	$ 48,250,239	$ 111,441	$ 108,647	$ 46,894,433	$ 48,358,886
Restricted assets	34,760,851	27,706,442	-	-	34,760,851	27,706,442
Net capital assets	138,268,629	141,144,300	136,839	135,894	138,405,468	141,280,194
Total assets	219,812,472	217,100,981	248,280	244,541	220,060,752	217,345,522
Deferred outflows of resources						
Net deferred outflow of pension related resources	11,387,155	8,125,728	-	-	11,387,155	8,125,728
Net deferred outflow of OPEB related resources	407,676	59,845	-	-	407,676	59,845
Property tax repayment	47,382	93,753	-	-	47,382	93,753
Total deferred outflows of resources	11,842,213	8,279,326	-	-	11,842,213	8,279,326
Liabilities						
Current liabilities	5,670,209	3,955,061	11,159	17,483	5,681,368	3,972,544
Noncurrent liabilities	53,521,096	47,981,431	34,836	41,238	53,555,932	48,022,669
Total liabilities	59,191,305	51,936,492	45,995	58,721	59,237,300	51,995,213
Deferred inflows of resources						
Net deferred inflow of pension related resources	1,073,693	1,350,902	-	-	1,073,693	1,350,902
Net deferred inflow of OPEB related resources	216,502	255,443	-	-	216,502	255,443
Unearned deposit revenue	12,471	5,191	-	-	12,471	5,191
Unearned grant revenue	544,471	132,560	-	-	544,471	132,560
Total deferred inflows of resources	1,847,137	1,744,096	-	-	1,847,137	1,744,096
Net position						
Net investment in capital assets	137,068,627	139,807,869	95,601	88,430	137,164,228	139,896,299
Restricted for various purposes	33,178,168	26,473,573	-	-	33,178,168	26,473,573
Unrestricted	369,448	5,418,277	106,684	97,390	476,132	5,515,667
Total net position	$ 170,616,243	$ 171,699,719	$ 202,285	$ 185,820	$ 170,818,528	$ 171,885,539

County's Changes in Net Position

The condensed statement of activities information shown below explains changes in net position.

Condensed Statement of Activities

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Program revenues						
Charges for services	$ 5,653,672	$ 5,128,039	$ 175,362	$ 95,422	$ 5,829,034	$ 5,223,461
Operating grants and contributions	27,011,360	21,038,077	-	-	27,011,360	21,038,077
Total program revenues	32,665,032	26,166,116	175,362	95,422	32,840,394	26,261,538
General revenues						
Property taxes	15,864,338	15,044,683	-	-	15,864,338	15,044,683
Other taxes	2,457,357	2,288,426	-	-	2,457,357	2,288,426
Timber and land sales	8,009,883	7,765,431	-	-	8,009,883	7,765,431
Investment earnings	581,887	1,672,630	797	2,078	582,684	1,674,708
Miscellaneous	499,228	1,162,194	92	238	499,320	1,162,432
Total general revenues	27,412,693	27,933,364	889	2,316	27,413,582	27,935,680
Total revenues	60,077,725	54,099,480	176,251	97,738	60,253,976	54,197,218
Program expenses						
General government	10,858,031	7,760,120	-	-	10,858,031	7,760,120
Public safety	27,515,578	26,778,710	-	-	27,515,578	26,778,710
Land use, housing, and transportation	12,588,549	13,834,448	-	-	12,588,549	13,834,448
Parks, culture, and recreation	2,157,242	2,241,517	-	-	2,157,242	2,241,517
Economic development	1,076,313	1,342,012	-	-	1,076,313	1,342,012
Health and human services	5,636,976	5,378,443	-	-	5,636,976	5,378,443
Education	529,983	557,839	-	-	529,983	557,839
Interest on long-term debt	798,529	1,240,416	-	-	798,529	1,240,416
Westport sewer	-	-	159,786	166,070	159,786	166,070
Total program expenses	61,161,201	59,133,505	159,786	166,070	61,320,987	59,299,575
Change in net position	(1,083,476)	(5,034,025)	16,465	(68,332)	(1,067,011)	(5,102,357)
Net position - beginning of year	171,699,719	176,733,744	185,820	254,152	171,885,539	176,987,896
Net position - end of year	$ 170,616,243	$ 171,699,719	$ 202,285	$ 185,820	$ 170,818,528	$ 171,885,539

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

Governmental Funds

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

At the end of the current fiscal year, the County's major governmental funds reported combined fund balances of $50,260,524. Of this amount, $11,881,312 constitutes unassigned fund balance, which is available for spending at the County's discretion.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, total fund balance of the General Fund was $12,114,780. Of this amount, $233,468 was nonspendable related to prepaid expenses and the remaining $11,881,312 was unassigned.

Within the General Fund, the unassigned fund balance decreased from the prior fiscal year by $2,479,238. In large part, this unassigned fund balance decrease is due to increases in expenditures for personnel services within the General Fund.

Within the General Roads Fund, the restricted fund balance grew from the prior fiscal year by $892,259. In large part, this restricted fund balance increase is due to an increase in the beginning fund balance. The Public Works Department is working on a project increase to relocate their facilities out of the inundation zone and have been building up reserves to fund the significant costs that will be associated with this relocation.

Within the Special Projects Fund, the committed fund balance decreased from the prior fiscal year by $3,697,206. In large part, this decrease was due to funds associated with construction of the new jail.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Total net position of the proprietary funds amounted to $202,285 at year end. Of this amount, $136,839 was invested in capital assets, net of related debt. The remaining balance included $65,446 of unrestricted net position.

Within the Westport Sewer Operating Fund, the fund net position increased from the prior fiscal year by $22,351. In large part, this increase in fund net position is due to capital contributions from the Westport Sewer Equipment Replacement Fund.

Within the Westport Sewer Equipment Replacement Fund, the unrestricted fund net position decreased from the prior fiscal year by $5,886. In large part, this unrestricted fund net position decrease is due to a capital equipment purchase.

BUDGETARY HIGHLIGHTS

Budget amounts shown in the financial statements of the General Fund reflect the original budget amounts and six approved appropriation transfers.

The table on the following page compares revenues and expenditures of the General Fund to budgeted amounts used by the fund to monitor performance during the year. The overall change in fund balance was budgeted at a net decrease of $8,503,200. The total actual change in fund balance was a decrease of $2,479,238. The favorable variance of $6,023,962 can be attributed to expenditures being less than anticipated.

The following denotes explanations for some of the major variances between budgeted and actual amounts below:

- Revenue from other taxes was budgeted for $1,452,150. Actual revenue was $2,135,260 (47% over budget) due to an increase in room taxes.

- Charges for services were budgeted for $717,010. Actual revenue was $972,519 (35.6% over budget) due to a significant increase in recording fees received.

- Investment earnings were budgeted for $175,000. Actual revenue was $106,820 (39.0% under budget) due to a decrease in interest rates.

- Special payments were budgeted for $458,767. Actual expenditures were $310,779 (32.3% under budget) due to a decrease in anticipated expenses associated with public road and drainage improvements.

CLATSOP COUNTY
Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

General Fund

	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenues			
Property taxes	$ 9,775,630	$ 9,974,790	$ 199,160
Other taxes	1,452,150	2,135,260	683,110
Timber and land sales	3,725,820	3,788,867	63,047
Licenses, permits, and fees	232,150	273,812	41,662
Intergovernmental	4,626,521	4,620,558	(5,963)
Charges for services	717,010	972,519	255,509
Fines and forfeitures	28,400	26,408	(1,992)
Investment earnings	175,000	106,820	(68,180)
Miscellaneous	1,229,421	1,245,078	15,657
Total revenues	21,962,102	23,144,112	1,182,010
Expenditures			
Current			
Personnel services	19,263,350	18,000,486	(1,262,864)
Materials and services	4,371,935	3,770,715	(601,220)
Special payments	458,767	310,779	(147,988)
Contingency	2,676,190	-	(2,676,190)
Total expenditures	26,770,242	22,081,980	(4,688,262)
Excess (deficiency) of revenues over (under) expenditures	(4,808,140)	1,062,132	5,870,272
Other financing sources (uses)			
Transfers in	373,640	373,640	-
Transfers out	(4,068,700)	(3,915,010)	(153,690)
Total other financing sources (uses)	(3,695,060)	(3,541,370)	153,690
Net change in fund balance	(8,503,200)	(2,479,238)	6,023,962
Fund balance - beginning	14,043,220	14,594,018	550,798
Fund balance - ending	$ 5,540,020	$ 12,114,780	$ 6,574,760

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental activities and business-type activities as of June 30, 2021 amounted to $138,268,629 and $136,839, net of accumulated depreciation, respectively. This investment in capital assets includes land, construction in progress, infrastructure, buildings and improvements, equipment and vehicles, computer equipment, furniture and fixtures, tools and equipment, and intangibles. The total depreciation related to the County's investment in capital assets for its governmental activities and business-type activities for the current fiscal year amounted to $7,978,273 and $75,108, respectively.

Additional information on the County's capital assets can be found in Note III-C on pages 43 through 46 of this report.

Long-Term Debt

At the end of the current fiscal year, the County had total debt outstanding of $24,441,063. This amount is comprised of two general obligation bonds, bond premium, and two loans. The County's total debt outstanding decreased by $935,286 during the current fiscal year.

Additional information on the County's long-term debt can be found in Note III-G on pages 48 through 50 of this report.

KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE

At the time these financial statements were prepared and audited, the County was aware of the following circumstances that could affect its future financial health:

- Increased personnel costs associated with healthcare and PERS
- Declining state and federal revenues
- The County's reliance on timber revenues
- The ongoing COVID-19 pandemic

All of these factors were considered in preparing the County's budget for fiscal year 2021-2022.

The ending unassigned General Fund balance of $11,881,312 will be available for program resources in fiscal year 2021-2022.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Clatsop County's finances for all those with an interest. Questions concerning any of the information provided in the report or requests for additional information should be addressed to Jennifer Carlson, Clatsop County Budget and Finance, 800 Exchange Street, Suite 310, Astoria, Oregon 97103.

BASIC FINANCIAL STATEMENTS

CLATSOP COUNTY
Oregon

STATEMENT OF NET POSITION

June 30, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Clatsop County Housing Authority
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
Current assets				
Cash and cash equivalents	$ 41,187,450	$ 95,872	$ 41,283,322	$ -
Investments	3,266,165	-	3,266,165	-
Accounts receivable	976,002	15,569	991,571	-
Property taxes receivable	451,166	-	451,166	-
Notes receivable	229,913	-	229,913	-
Prepaids	235,968	-	235,968	-
Inventory	436,328	-	436,328	-
Total current assets	46,782,992	111,441	46,894,433	-
Restricted assets				
Cash and cash equivalents	28,287,573	-	28,287,573	-
Investments	4,000,860	-	4,000,860	-
Accounts receivable	2,288,171	-	2,288,171	-
Property taxes receivable	184,247	-	184,247	-
Total restricted assets	34,760,851	-	34,760,851	-
Noncurrent assets				
Capital assets				
Land, construction in progress, and non-depreciable infrastructure	79,434,060	22,039	79,456,099	-
Capital assets, net of accumulated depreciation	58,834,569	114,800	58,949,369	-
Total noncurrent assets	138,268,629	136,839	138,405,468	-
Total assets	219,812,472	248,280	220,060,752	-
Deferred outflows of resources				
Net deferred outflow of pension related resources	11,387,155	-	11,387,155	-
Net deferred outflow of OPEB related resources	407,676	-	407,676	-
Property tax repayment	47,382	-	47,382	-
Total deferred outflows of resources	11,842,213	-	11,842,213	-
Total assets and deferred outflows of resources	231,654,685	248,280	231,902,965	-

(Continued)

The accompanying notes are an integral part of these financial statements.

CLATSOP COUNTY
Oregon

STATEMENT OF NET POSITION

June 30, 2021

(Continued)

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Clatsop County Housing Authority
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES				
Current liabilities				
Accounts payable and accrued expenses	$ 3,081,512	$ 3,995	$ 3,085,507	$ -
Accrued payroll and related liabilities	343,896	-	343,896	-
Accrued interest	38,766	762	39,528	-
Compensated absences, current portion	1,390,407	-	1,390,407	-
Long-term liabilities, current portion	815,628	6,402	822,030	-
Total current liabilities	5,670,209	11,159	5,681,368	-
Noncurrent liabilities				
Compensated absences, less current portion	154,490	-	154,490	-
Net pension liability	28,965,507	-	28,965,507	-
Net OPEB liability	816,902	-	816,902	-
Long-term liabilities, less current portion	23,584,197	34,836	23,619,033	-
Total noncurrent liabilities	53,521,096	34,836	53,555,932	-
Total liabilities	59,191,305	45,995	59,237,300	-
Deferred inflows of resources				
Net deferred inflow of pension related resources	1,073,693	-	1,073,693	-
Net deferred inflow of OPEB related resources	216,502	-	216,502	-
Unearned deposit revenue	12,471	-	12,471	-
Unearned grant revenue	544,471	-	544,471	-
Total deferred inflows of resources	1,847,137	-	1,847,137	-
Total liabilities and deferred inflows of resources	61,038,442	45,995	61,084,437	-
NET POSITION				
Net investment in capital assets	137,068,627	95,601	137,164,228	-
Restricted for:				
Highways and streets	12,876,040	-	12,876,040	-
Economic development	5,168,003	-	5,168,003	-
Public safety	6,232,517	-	6,232,517	-
Other	8,901,608	-	8,901,608	-
Unrestricted	369,448	106,684	476,132	-
Total net position	$ 170,616,243	$ 202,285	$ 170,818,528	$ -

The accompanying notes are an integral part of these financial statements.

CLATSOP COUNTY
Oregon

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government				
Governmental activities				
General government	$ 10,858,031	$ 2,200,119	$ 6,199,950	$ -
Public safety	27,515,578	511,939	14,495,960	-
Land use, housing, and transportation	12,588,549	1,539,909	33,907	-
Parks, culture, and recreation	2,157,242	94,173	77,255	-
Economic development	1,076,313	2,238	1,287,313	-
Health and human services	5,636,976	1,305,294	4,916,975	-
Education	529,983	-	-	-
Interest on long-term debt	798,529	-	-	-
Total governmental activities	$ 61,161,201	$ 5,653,672	$ 27,011,360	$ -
Business-type activities				
Westport sewer	$ 159,786	$ 175,362	$ -	$ -
Component unit				
Business-type activities				
Housing authority	$ 216,328	$ 231,278	$ -	$ -

General revenues
- Property taxes
- Other taxes
- Timber and land sales
- Investment earnings
- Miscellaneous

Total general revenues

Change in net position

Transfer to Northwest Oregon Housing Authority

Net position - beginning

Net position - ending

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Clatsop County Housing Authority
$ (2,457,962)	$ -	$ (2,457,962)	$ -
(12,507,679)	-	(12,507,679)	-
(11,014,733)	-	(11,014,733)	-
(1,985,814)	-	(1,985,814)	-
213,238	-	213,238	-
585,293	-	585,293	-
(529,983)	-	(529,983)	-
(798,529)	-	(798,529)	-
(28,496,169)	-	(28,496,169)	-
-	15,576	15,576	-
-	-	-	14,950
15,864,338	-	15,864,338	-
2,457,357	-	2,457,357	-
8,009,883	-	8,009,883	-
581,887	797	582,684	11,548
499,228	92	499,320	9,589
27,412,693	889	27,413,582	21,137
(1,083,476)	16,465	(1,067,011)	36,087
-	-	-	(2,110,075)
171,699,719	185,820	171,885,539	2,073,988
$ 170,616,243	$ 202,285	$ 170,818,528	$ -

CLATSOP COUNTY
Oregon

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2021

	General Fund	Special Revenue Fund General Roads	Capital Projects Fund Special Projects
ASSETS			
Cash and cash equivalents	$ 12,371,547	$ 7,810,475	$ 23,572,809
Investments	-	4,000,860	3,266,165
Accounts receivable	380,622	1,221,808	594,757
Property taxes receivable	408,966	-	-
Prepaids	233,468	-	-
Inventory	-	436,328	-
Total assets	$ 13,394,603	$ 13,469,471	$ 27,433,731
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable and accrued expenditures	$ 714,157	$ 457,315	$ 1,576,718
Accrued payroll and liabilities	230,532	34,753	-
Total liabilities	944,689	492,068	1,576,718
Deferred inflows of resources			
Unavailable revenue - property taxes	315,634	-	-
Unavailable revenue - deposits	-	-	-
Unearned revenue - grants	19,500	688,672	-
Total deferred inflows of resources	335,134	688,672	-
Fund balances			
Nonspendable	233,468	436,328	-
Restricted	-	11,852,403	-
Committed	-	-	25,857,013
Assigned	-	-	-
Unassigned	11,881,312	-	-
Total fund balances	12,114,780	12,288,731	25,857,013
Total liabilities, deferred inflows of resources, and fund balances	$ 13,394,603	$ 13,469,471	$ 27,433,731

The accompanying notes are an integral part of these financial statements.

Nonmajor Governmental Funds	Total Governmental Funds
$ 25,720,192	$ 69,475,023
-	7,267,025
1,066,986	3,264,173
226,447	635,413
2,500	235,968
-	436,328
$ 27,016,125	$ 81,313,930
$ 333,322	$ 3,081,512
78,611	343,896
411,933	3,425,408
177,774	493,408
12,471	12,471
(163,701)	544,471
26,544	1,050,350
2,500	672,296
21,325,765	33,178,168
170,147	26,027,160
5,079,236	5,079,236
-	11,881,312
26,577,648	76,838,172
$ 27,016,125	$ 81,313,930

CLATSOP COUNTY
Oregon

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES

June 30, 2021

Total fund balances		$ 76,838,172
Capital assets are not financial resources and are therefore not reported in the governmental funds.		
Cost	411,063,202	
Accumulated depreciation and amortization	(272,794,573)	138,268,629
The notes receivable are not available as current financial resources and are therefore not reported as assets in the governmental funds.		277,295
Property tax revenue is recognized in the net position of governmental activities when the taxes are levied; however, in the governmental fund statements, it is recognized when available to be used for current year operations. Taxes not received within 60 days of the end of the year are not considered available to pay for current year operations and are therefore not reported as revenue in the governmental funds.		493,408
Liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. These liabilities consist of:		
Compensated absences	(1,544,897)	
Accrued interest payable	(38,766)	
Long-term liabilities	(24,399,825)	(25,983,488)
Pension assets or liabilities, with related deferred outflows of resources and deferred inflows of resources, are not reported in the governmental funds, but are reported on the statement of net position. The amounts included in governmental activities on the statement on net position:		
Net pension liability	(28,965,507)	
Deferred outflows of pension related resources	11,387,155	
Deferred inflows of pension related resources	(1,073,693)	(18,652,045)
OPEB assets or liabilities, with related deferred outflows of resources and deferred inflows of resources, are not reported in the governmental funds, but are reported on the statement of net position. The amounts included in governmental activities on the statement on net position:		
Net OPEB liability	(816,902)	
Deferred outflows of OPEB related resources	407,676	
Deferred inflows of OPEB related resources	(216,502)	(625,728)
Net position of governmental activities		$ 170,616,243

The accompanying notes are an integral part of these financial statements.

CLATSOP COUNTY
Oregon

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2021

	General Fund	Special Revenue Fund General Roads	Capital Projects Fund Special Projects
REVENUES			
Property taxes	$ 9,974,790	$ -	$ -
Other taxes	2,135,260	-	-
Timber and land sales	3,788,867	-	292,946
Licenses, permits, and fees	273,812	-	-
Intergovernmental	4,620,558	8,007,950	1,656,621
Charges for services	972,519	202,777	-
Fines and forfeitures	26,408	-	-
Investment earnings	106,820	67,741	234,433
Miscellaneous	1,245,078	37,816	47,199
Total revenues	23,144,112	8,316,284	2,231,199
EXPENDITURES			
Current			
General government	7,585,946	-	1,292,979
Public safety	12,905,917	6,763,369	-
Land use, housing, and transportation	1,002,056	-	-
Parks, culture, and recreation	424,706	-	-
Economic development	-	-	-
Health and human services	163,355	-	-
Education	-	-	-
Debt service	-	-	-
Capital outlay	-	32,126	5,589,486
Total expenditures	22,081,980	6,795,495	6,882,465
Excess (deficiency) of revenues over (under) expenditures	1,062,132	1,520,789	(4,651,266)
OTHER FINANCING SOURCES (USES)			
Transfers in	373,640	-	1,424,360
Transfers out	(3,915,010)	(628,530)	(470,300)
Total other financing sources (uses)	(3,541,370)	(628,530)	954,060
Net change in fund balances	(2,479,238)	892,259	(3,697,206)
Fund balances - beginning	14,594,018	11,396,472	29,554,219
Fund balances - ending	$ 12,114,780	$ 12,288,731	$ 25,857,013

The accompanying notes are an integral part of these financial statements.

Nonmajor Governmental Funds	Total Governmental Funds
$ 5,987,736	$ 15,962,526
349,852	2,485,112
3,928,070	8,009,883
961,921	1,235,733
13,022,695	27,307,824
1,820,317	2,995,613
34,099	60,507
172,893	581,887
251,376	1,581,469
26,528,959	60,220,554
60,623	8,939,548
6,289,659	25,958,945
3,666,413	4,668,469
1,552,754	1,977,460
887,763	887,763
5,173,184	5,336,539
528,568	528,568
1,453,114	1,453,114
908,825	6,530,437
20,520,903	56,280,843
6,008,056	3,939,711
3,619,560	5,417,560
(403,720)	(5,417,560)
3,215,840	-
9,223,896	3,939,711
17,353,752	72,898,461
$ 26,577,648	$ 76,838,172

CLATSOP COUNTY
Oregon

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2021

Net change in fund balances		$ 3,939,711
Amounts reported for governmental activities on the statement of activities are different because:		
Governmental funds report capital outlay as expenditures; however, on the statement of activities, the costs of these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Disposal of capital assets	(471,234)	
Related accumulated depreciation	463,732	
Expenditures for capital assets	5,110,104	
Less current year depreciation	(7,978,273)	(2,875,671)
Governmental funds report note receivable payments as revenue. No income is recorded on the statement of activities. Payments are treated as reductions of the asset.		(225,008)
Governmental funds report lease receivable payments as revenue. No income is recorded on the statement of activities. Payments are treated as reductions of the asset.		(3,096)
Long-term debt proceeds are reported as other financing sources in the governmental funds. On the statement of net position, however, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability on the statement of net position.		
Debt principal paid	762,808	
Debt proceeds	(75,000)	
Debt principal forgiven	60,000	
Bond premium amortization	181,252	929,060
Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. On the statement of activities, property taxes are recognized as revenue when levied.		(127,823)
Some expenses reported on the statement of activities do not require the use of current financial resources and are therefore not reported as expenditures in the governmental funds.		
Compensated absences		(70,157)

(Continued)

The accompanying notes are an integral part of these financial statements.

CLATSOP COUNTY
Oregon

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2021

(Continued)

Changes in the deferred outflow relating to property tax repayment are not recognized as income in the governmental funds, but rather as a reduction of the asset.	$ (46,371)
Changes in net pension assets and liabilities, as well as the related changes in deferred outflows and deferred inflows of resources, are not recognized as expenditures in the governmental funds.	(2,929,966)
Changes in net OPEB assets and liabilities, as well as the related changes in deferred outflows and deferred inflows of resources, are not recognized as expenditures in the governmental funds.	325,845
Change in net position	$ (1,083,476)

The accompanying notes are an integral part of these financial statements.

CLATSOP COUNTY
Oregon

STATEMENT OF FUND NET POSITION

PROPRIETARY FUNDS

June 30, 2021

	Enterprise Funds		
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Total
ASSETS			
Current assets			
Cash and cash equivalents	$ 80,589	$ 15,283	$ 95,872
Accounts receivable	15,569	-	15,569
Total current assets	96,158	15,283	111,441
Capital assets			
Land	22,039	-	22,039
Capital assets, net of accumulated depreciation	114,800	-	114,800
Total capital assets	136,839	-	136,839
Total assets	232,997	15,283	248,280
LIABILITIES			
Current liabilities			
Accounts payable and accrued expenses	3,995	-	3,995
Accrued interest	-	762	762
Long-term liabilities, current portion	-	6,402	6,402
Total current liabilities	3,995	7,164	11,159
Noncurrent liabilities			
Long-term liabilities, less current portion	-	34,836	34,836
Total liabilities	3,995	42,000	45,995
NET POSITION			
Net investment in capital assets	136,839	-	136,839
Unrestricted	92,163	(26,717)	65,446
Total net position	$ 229,002	$ (26,717)	$ 202,285

The accompanying notes are an integral part of these financial statements.

CLATSOP COUNTY
Oregon

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

PROPRIETARY FUNDS

For the Year Ended June 30, 2021

	Enterprise Funds		
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Total
Operating revenues			
Charges for services	$ 109,562	$ 65,800	$ 175,362
Miscellaneous	92	-	92
Total operating revenues	109,654	65,800	175,454
Operating expenses			
Materials and services	79,286	4,063	83,349
Other charges	39	-	39
Depreciation	75,108	-	75,108
Total operating expenses	154,433	4,063	158,496
Operating income (loss)	(44,779)	61,737	16,958
Nonoperating revenues (expenses)			
Investment earnings	593	204	797
Interest expense	(1,290)	-	(1,290)
Total nonoperating revenues (expenses)	(697)	204	(493)
Income (loss) before contributions and transfers	(45,476)	61,941	16,465
Capital contributions	76,053	(76,053)	-
Transfers in	-	8,226	8,226
Transfers out	(8,226)	-	(8,226)
Change in net position	22,351	(5,886)	16,465
Net position - beginning	206,651	(20,831)	185,820
Net position - ending	$ 229,002	$ (26,717)	$ 202,285

The accompanying notes are an integral part of these financial statements.

CLATSOP COUNTY
Oregon

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended June 30, 2021

	Enterprise Funds		
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 100,227	$ 65,800	$ 166,027
Other receipts	92	-	92
Payments to suppliers for goods and services	(80,998)	(8,851)	(89,849)
Other charges	(39)	-	(39)
Net cash provided (used) by operating activities	19,282	56,949	76,231
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in	-	8,226	8,226
Transfers out	(8,226)	-	(8,226)
Net cash provided (used) by noncapital financing activities	(8,226)	8,226	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Capital asset acquisition	(76,053)	-	(76,053)
Principal payments on long-term liabilities	-	(6,226)	(6,226)
Interest paid on long-term liabilities	(1,290)	-	(1,290)
Capital contributions	76,053	(76,053)	-
Net cash provided (used) by capital and related financing activities	(1,290)	(82,279)	(83,569)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment earnings	593	204	797
Net cash provided (used) by investing activities	593	204	797
Net increase (decrease) in cash and cash equivalents	10,359	(16,900)	(6,541)
Cash and cash equivalents - beginning	70,230	32,183	102,413
Cash and cash equivalents - ending	$ 80,589	$ 15,283	$ 95,872

(Continued)

The accompanying notes are an integral part of these financial statements.

CLATSOP COUNTY
Oregon

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended June 30, 2021

(Continued)

	Enterprise Funds		
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Total
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	$ (44,779)	$ 61,737	$ 16,958
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	75,108	-	75,108
(Increase) decrease in accounts receivable	(9,335)	-	(9,335)
Increase (decrease) in accounts payable and accrued expenses	(1,712)	(4,788)	(6,500)
Net cash provided (used) by operating activities	$ 19,282	$ 56,949	$ 76,231

The accompanying notes are an integral part of these financial statements.

CLATSOP COUNTY
Oregon

STATEMENT OF FIDUCIARY NET POSITION

June 30, 2021

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 3,126,435
Accounts receivable	101,394
Property taxes receivable	3,114,635
Total assets	6,342,464
LIABILITIES	
Accounts payable	1,726,962
Due to other taxing districts/agencies	4,454,040
Total liabilities	6,181,002
NET POSITION	
Individuals, organizations, and other governments	$ 161,462

The accompanying notes are an integral part of these financial statements.

CLATSOP COUNTY
Oregon

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

June 30, 2021

	Custodial Funds
ADDITIONS	
Taxes collected	$ 32,596
Investment earnings	1,174
Miscellaneous	55
Total additions	33,825
DEDUCTIONS	
Administrative	248
Maintenance	12,259
Total deductions	12,507
Change in net position	21,318
Net position - beginning	-
Restatement per GASB 84 implementation (Note VI-F)	140,144
Net position - ending	$ 161,462

The accompanying notes are an integral part of these financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Clatsop County have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

A. Reporting Entity

Clatsop County was incorporated in 1844. In January 1989, the County was organized as a "Home-Rule" form of government, which is overseen by a five-member board of county commissioners under the constitution and laws of the state of Oregon and the Home-Rule Charter for the government of Clatsop County. The board designates one of its members as its chair. The board members are nominated from districts whose boundaries are drawn by the board and established by ordinance. Board members are elected from the County at large, for a term of four years. The board appoints a county administrator and a county counselor. As required by accounting principles generally accepted in the United States of America, these financial statements present the primary government and its component units, which are entities for which the primary government is considered to be financially accountable.

Blended component units, although legally separate entities are, in substance, part of the primary government's operations and therefore, data from these units are combined with data of the primary government. Discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate entities from the primary government.

The County has four blended component units: Clatsop County 4-H and Extension Service District (a special revenue fund), Clatsop County Road District No. 1 (a special revenue fund), Clatsop County Rural Law Enforcement District (a special revenue fund), and Westport Sewer Service District (enterprise funds). These entities are presented in these financial statements as blended component units because the County is financially accountable for, significantly influences the operations of, and the board of county commissioners acts as the governing body of these entities. Complete financial statements for each component unit may be obtained from: Clatsop County Budget and Finance, 800 Exchange Street, Suite 310, Astoria, Oregon 97103.

The County includes one discretely presented component unit: Clatsop County Housing Authority. The Authority provides safe and affordable housing to low-income residents of Clatsop County, Oregon and is governed by the board of county commissioners. The Authority's financial statements for the year ended June 30, 2021 were reviewed by other accountants. The County is not financially responsible for the Authority, but the nature and significance of its financial relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. On October 23, 2013, the board of county commissioners voted to merge the Authority with Northwest Oregon Housing Authority (NOHA). A copy of their financial statements may be obtained by writing to: Clatsop County Housing Authority, 1508 Exchange Street, Suite 101, Astoria, Oregon 97103.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on the activities of the County.

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

Separate financial statements are provided for the governmental funds, proprietary funds, and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental and proprietary funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Property taxes, investment earnings, and charges for services associated with the current fiscal period are all considered to be susceptible to accrual and have therefore been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

General Fund – The General Fund is the primary operating fund of the County. It accounts for all financial resources except those required to be accounted for in another fund.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Special Revenue Fund

General Roads Fund – The General Roads Fund accounts for the receipt and expenditure of state gasoline taxes. These expenditures include construction, reconstruction, improvement, repair maintenance, and operations of the County's roads.

Capital Projects Fund

Special Projects Fund – The Special Projects Fund accounts for discretionary revenue from timber sales in order to fund limited-duration General Fund expenditures for capital or special projects.

Additionally, the County reports the following nonmajor governmental funds:

Special Revenue Funds

General Fund Stabilization, County Clerk Records, Animal Shelter Donations, Insurance Reserve, COVID, Rural Law Enforcement, Child Support, Juvenile Crime Prevention, Parole & Probation Division, Marine Patrol, Child Custody Mediation and Drug Project, Courthouse Security, State Timber Enforcement, Building Codes, Land Corner Preservation, Bike Paths, Road District No. 1, Culture and Recreation – Fair Board, Clatsop County Fisheries, Industrial Development Revolving, Video Lottery, Mental Health Grants, Public Health, Law Library, and 4-H and Extension Funds – These funds account for revenue derived from specific taxes or other revenue sources, which are legally restricted to finance particular functions or activities.

Debt Service Funds

Debt Service Fund and Bond and UAL Reserve Fund – These funds account for the resources accumulated and payments made for principal and interest on long-term debt of governmental funds.

Capital Projects Funds

General Roads Equipment Replacement Fund and Park and Land Acquisition and Maintenance Fund – These funds account for expenditures on major construction projects or equipment acquisition. The principal sources of revenue are sale of property, state timber allocations, and long-term debt proceeds.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The following funds do not meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments,* and GASB Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus* as amended, for presentation as major funds; however, management considers the funds to be particularly important to financial statement users and has therefore elected to present the following funds as major proprietary funds:

Enterprise Funds

Westport Sewer Operating Fund – The Westport Sewer Operating Fund accounts for the disposal of solid waste generated from the Westport District of Clatsop County. The principal funding sources are collection fees and assessments from property owners.

Westport Sewer Equipment Replacement Fund – The Westport Sewer Equipment Replacement Fund accounts for monies accumulated for future equipment acquisitions and loan service payments for prior wastewater treatment improvements.

The County reports the following fiduciary funds:

Custodial Funds

Department Trusts Fund – The Department Trusts Fund accounts for resources that are received and held by the County in a fiduciary capacity. A portion of the funds held are monies collected by County departments in varying capacities for the state and then disbursed to applicable state agencies on either a monthly, quarterly, or annual basis. Other funds held include donations made by outside agencies for specific use as the need arises.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are transfers between the governmental funds and the proprietary funds, as well as charges between the functions of the County. Elimination of these transactions would distort the direct costs and program revenues reported for the various functions concerned and their respective financial statements.

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed. Furthermore, committed fund balances are reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the County to invest in legally issued general obligations of the United States, the agencies and instrumentalities of the United States and the states of Oregon, Washington, Idaho, or California, certain interest-bearing bonds, time deposit open accounts, certificates of deposit, and savings accounts in banks, mutual savings banks, and savings and loan associations that maintain a head office or a branch in this state in the capacity of a bank, mutual savings bank, or savings and loan association, and share accounts and savings accounts in credit unions in the name of, or for the benefit of, a member of the credit union pursuant to a plan of deferred compensation.

2. Inventory and Prepaid Items

Inventories consist of expendable supplies held for maintenance and improvements and are valued at cost on a first-in/first-out basis. The cost of purchased inventory is recorded as a disbursement at the time of purchase.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

3. Property Taxes

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collection to entities levying taxes. Property taxes are levied and become a lien as of July 1 on property values assessed as of June 30. Property taxes are payable in three installments, which are due on November 15, February 15, and May 15.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity (Continued)

3. Property Taxes (Continued)

Uncollected property taxes are shown as assets in the governmental funds. Property taxes received within approximately 60 days of fiscal year end are recognized as revenue, while the remaining amount of taxes receivable are recorded as unavailable revenue because they are not deemed available to finance operations of the current period.

The permanent tax rates per $1,000 of assessed value for the County and its component units are as follows:

Entity	Rate
Clatsop County	1.5338
Clatsop County 4-H and Extension Service District	0.0534
Clatsop County Road District No. 1	1.0175
Clatsop County Rural Law Enforcement District	0.7195

In addition, the County voters approved a five-year local option levy for operations and maintenance of the County fairgrounds. The tax rate is 0.05 per $1,000 of assessed value.

4. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at acquisition value.

The costs of normal maintenance or repairs that do not add to the value of an asset or materially extend its life are charged to expenditures as incurred and are not capitalized.

Major capital outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed on the straight-line method over the following estimated useful lives:

Assets	Years
Vehicles and heavy equipment	5
Office furniture and equipment	5
Land improvements	25
Infrastructure	25-40
Building improvements	40

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity (Continued)

5. Compensated Absences

Amounts of vested or accumulated vacation leave that are expected to be liquidated with expendable available financial resources are reported as expenditures when paid. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as liabilities on the statement of net position. In accordance with the provisions of GASB Statement No. 16, *Accounting for Compensated Absences,* no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

6. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type statement of net position. Premiums and discounts are deferred and amortized over the life of the obligations using the effective interest method. Long-term liabilities are reported net of the applicable premium or discount.

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

7. Retirement Plans

Most of the County's employees participate in Oregon's Public Employees Retirement System (PERS). Contributions are made on a current basis as required by the plan and are recorded as expenses or expenditures.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity (Continued)

8. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet 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 and therefore, will not be recognized as an outflow of resources until that time. The County has three items that qualify for reporting in this category, which are deferred amounts related to pensions, deferred amounts related to other postemployment benefits, and repayment of property tax appeal. These amounts are deferred and recognized as outflows of resources when the County recognizes pension expenses/expenditures, other postemployment benefit expenses/expenditures, and payment on the obligation. Deferred outflows of amounts related to pensions and other postemployment benefits and repayment of property tax appeal are included in the government-wide statement of net position.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period and therefore, will not be recognized as an inflow of resources until that time. The County has five items that qualify for reporting in this category, which are unavailable revenue from property taxes, unavailable deposits, unearned grant revenue, deferred amounts related to pensions, and deferred amounts related to other postemployment benefits. Unavailable revenue from property taxes, unavailable deposits, and unearned grant revenue are deferred and recognized as inflows of resources in the period that the amounts become available. Unavailable revenue amounts from property taxes are reported on the balance sheet. Unavailable deposits and unearned grant revenue are reported on the government-wide statement of net position and the balance sheet. Deferred amounts related to pensions and other postemployment benefits are deferred and recognized as inflows of resources in the period when the County recognizes pension or other postemployment benefit income. Deferred inflows of amounts related to pensions and other postemployment benefits are included in the government-wide statement of net position.

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

For purposes of measuring the implicit other postemployment benefits (OPEB) liability, the County has relied on actuarial reports. The net OPEB liability, deferred outflows of resources, and deferred inflows of resources are related to changes in assumptions for the covered active and inactive participants.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity (Continued)

8. Deferred Outflows and Inflows of Resources (Continued)

For purposes of measuring the net OPEB retirement health insurance account (RHIA) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense information about the net position of OPERS, and additions to/deductions from OPERS' net position have been determined on the same basis as they are reported by OPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

9. Fund Equity

The County reports governmental fund equity in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions.* The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance – amounts that are in nonspendable form (such as inventory) or are required to be maintained intact.

- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

- Committed fund balance – amounts constrained to specific purposes by the County itself, using its highest level of decision-making authority (i.e., board of county commissioners). To be reported as committed, amounts cannot be used for any other purpose unless the County takes the same highest-level action to remove or change the constraint.

- Assigned fund balance – amounts the County intends to use for a specific purpose. Intent can be expressed by the board of county commissioners or by an official or body to which the board of county commissioners delegates the authority.

- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

Commitment of fund balance is accomplished through adoption of a budget resolution by the board of county commissioners. Further, commitments of fund balance may be modified or rescinded only through approval of the board of county commissioners via resolution or ordinance. Authority to assign fund balances has been granted to the County Budget Officer.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity (Continued)

9. Fund Equity (Continued)

The County has adopted a minimum fund balance policy, which stipulates maintaining a minimum target of 20%, or equal to three (3) months of operations in the unassigned fund balance within the General Fund. This target fund balance shall be funded through excess revenues over expenditures, or one-time revenues.

E. Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

The County budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general, special revenue, debt service, capital projects, and enterprise funds. All funds are budgeted on the modified accrual basis of accounting.

The County begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The budget is legally adopted by the board of county commissioners by resolution prior to the beginning of the County's fiscal year. The board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personnel services, support services, enterprise and community services, debt service, facilities acquisition and construction, interfund transfers, and operating contingency are the levels of control for the funds established by the resolution. The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories and management may revise the detailed line-item budgets within appropriation categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets less than 10% of a fund's original budget may be adopted by the board of county commissioners at a regular board meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the board of county commissioners. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the board of county commissioners. During the year, there was one supplemental budget adopted. The County does not use encumbrances and appropriations lapse at year end.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

Budget amounts shown in the financial statements reflect the original budget amounts, one supplemental budget, and 45 approved appropriation transfers. Of the approved appropriation transfers, 33 transfers were a result of unanticipated revenue, 11 were within budgeted contingency, and 1 was a combination of unanticipated grant revenue and transfer of appropriations within budgeted contingency.

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT CATEGORIES

A. Deposits and Investments

Clatsop County maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Additionally, several funds held separate cash accounts. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances.

Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value.

<u>Fair Value Measurement – U.S. Government Bonds and U.S. Treasury Securities</u>

Fair value is defined as the price that would be received to sell an asset or price paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based 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 quoted prices for identical investments in active markets.
- Level 2 – Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active; observable inputs other than quoted market prices.
- Level 3 – Unobservable inputs that are supported by little or no market activity.

There were no transfers of assets or liabilities among the three levels of the fair value hierarchy for the year ended June 30, 2021.

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT CATEGORIES (Continued)

A. Deposits and Investments (Continued)

Fair Value Measurement – U.S. Government Bonds and U.S. Treasury Securities (Continued)

Fair values of assets measured on a recurring basis at June 30, 2021 are as follows:

	Credit Quality Rating	Level 1
U.S. Government bonds	Aaa	$ 4,000,860
U.S. Treasury securities	Aaa	3,266,165
		$ 7,267,025

Fair Value Measurement – State of Oregon Local Government Investment Pool (LGIP)

Investments in the State of Oregon Local Government Investment Pool (LGIP) are stated at fair value. The Oregon State Treasury administers the LGIP. The LGIP is an open-ended, no-load, diversified portfolio offered to any agency, political subdivision, or public corporation of the state that by law is made the custodian of, or has control of, any fund. The LGIP is commingled with the state's short-term funds. To provide regulatory oversight, the Oregon Legislature established the Oregon Short-Term Fund Board and LGIP investments are approved by the Oregon Investment Council. The fair value of the County's position in the LGIP is the same as the value of the pool shares.

Per Oregon Revised Statute (ORS) 294.810, the Oregon State Treasury is responsible for adjusting the limitation on the aggregate of funds that a local government officer may place in the LGIP. At June 30, 2021, the County's total investments in the LGIP exceeded the limit of $51,177,000.

As of June 30, 2021, the County had the following investments in the LGIP:

	Credit Quality Rating	Maturities	Fair Value
Oregon Local Government Investment Pool	Unrated	-	$ 68,492,268

Credit Risk

Oregon statutes authorize the County to invest in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the Local Government Investment Pool. The County has adopted an investment policy that was reviewed by the Oregon Short-Term Fund Board and complies with state statutes.

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT CATEGORIES (Continued)

A. Deposits and Investments (Continued)

Interest Rate Risk

The County's policy limits investment maturities to 18 months as a means of managing its exposure to fair value losses arising from increases in interest rates. Participants in mutual funds and external investment pools often can liquidate their position on demand. Such a demand provision in no way changes the fact that the earnings of the participant will be affected by the interest rate exposure of the underlying securities in the fund or pool.

Concentration of Credit Risk

The County's policy places a limit on the amount that may be invested in any one insurer, as follows:

	Amount
Oregon Local Government Investment Pool	100%
Certificates of deposit	25%
United States Treasury bills, bonds, notes	25%
Banker's acceptance (BAs) OR issue	25%
Repurchase agreements (all to be fully collateralized by U.S. government and U.S. obligation mark to market)	10%

Custodial Credit Risk – Investments

This is the risk that, in the event of the failure of a counterparty, the County will not be able to recover the value of its investments that are in the possession of an outside party. The County does not have a policy that limits the amount of investments that can be held by counterparties.

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT CATEGORIES (Continued)

A. Deposits and Investments (Continued)

Custodial Credit Risk – Deposits

This is the risk that, in the event of a bank failure, the County's deposits may not be returned. All County deposits not covered by Federal Depository Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon, organized in accordance with ORS 295. The PFCP is a shared liability structure for participating bank depositories. Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities.

The County holds accounts at US Bank and Columbia Bank, for which the FDIC provides insurance coverage of $250,000 for demand deposit accounts and an additional $250,000 for time and savings accounts, per institution. At June 30, 2021, the County had deposits of $328,595 insured by the FDIC and $1,131,183 covered by the PFCP.

Deposits

The County's deposits and investments at June 30, 2021 are as follows:

Cash on hand	$ 33,469
Checking accounts	1,045,158
Total investments	75,759,293
Total deposits and investments	$ 76,837,920
Cash held in fiduciary funds	$ 3,126,435

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT CATEGORIES (Continued)

A. Deposits and Investments (Continued)

Deposits (Continued)

Deposits and investments by fund:

Governmental activities - unrestricted	
General Fund	$ 12,371,547
Special Projects Fund	26,838,974
Nonmajor governmental funds	5,243,094
Total governmental activities - unrestricted	44,453,615
Business-type activities - unrestricted	
Westport Sewer Operating Fund	80,589
Westport Sewer Equipment Replacement Fund	15,283
Total business-type activities - unrestricted	95,872
Subtotal unrestricted deposits and investments	44,549,487
Governmental activities - restricted	
General Roads Fund	11,811,335
Nonmajor governmental funds	20,477,098
Subtotal restricted deposits and investments	32,288,433
Total deposits and investments	$ 76,837,920
Fiduciary deposits and investments	
Custodial funds	$ 3,126,435

B. Property Tax Assessment Appeal

The County established a tax reserve trust account with the Clatsop County Tax Department for a petition of property tax assessment refund filed by Georgia Pacific Corporation. During the year, $34,152 in the reserve was turned over to the County as unsegregated taxes in accordance with provisions of ORS 311.814. As of June 30, 2021, the balance of the reserve was $271,379. See Note III-G.2i.

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT CATEGORIES (Continued)

C. Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	$ 6,817,197	$ -	$ -	$ 6,817,197
Construction in progress	2,436,263	3,358,049	-	5,794,312
Infrastructure	66,822,552	-	-	66,822,552
Total capital assets not being depreciated	76,076,012	3,358,049	-	79,434,061
Capital assets being depreciated				
Buildings and improvements	26,242,539	87,979	-	26,330,518
Equipment and vehicles	10,804,188	1,024,679	(471,234)	11,357,633
Infrastructure	287,192,907	353,317	-	287,546,224
Computer equipment	1,904,493	169,257	-	2,073,750
Furniture and fixtures	394,538	-	-	394,538
Tools and equipment	1,531,453	79,619	-	1,611,072
Intangibles	2,278,202	37,204	-	2,315,406
Total capital assets being depreciated	330,348,320	1,752,055	(471,234)	331,629,141
Less accumulated depreciation for				
Buildings and improvements	(10,639,622)	(654,699)	-	(11,294,321)
Equipment and vehicles	(8,213,450)	(564,500)	463,732	(8,314,218)
Infrastructure	(241,179,448)	(6,498,964)	-	(247,678,412)
Computer equipment	(1,457,514)	(159,444)	-	(1,616,958)
Furniture and fixtures	(316,299)	(21,020)	-	(337,319)
Tools and equipment	(1,315,272)	(49,659)	-	(1,364,931)
Intangibles	(2,158,427)	(29,987)	-	(2,188,414)
Total accumulated depreciation	(265,280,032)	(7,978,273)	463,732	(272,794,573)
Total capital assets being depreciated, net	65,068,288	(6,226,218)	(7,502)	58,834,568
Governmental activities capital assets, net	$ 141,144,300	$ (2,868,169)	$ (7,502)	$ 138,268,629

(Continued)

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT CATEGORIES (Continued)

C. Capital Assets (Continued)

(Continued)	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets not being depreciated				
Land	$ 22,039	$ -	$ -	$ 22,039
Capital assets being depreciated				
Buildings and improvements	2,332,747	76,053	-	2,408,800
Equipment and vehicles	24,062	-	-	24,062
Total capital assets being depreciated	2,356,809	76,053	-	2,432,862
Less accumulated depreciation for				
Buildings and improvements	(2,218,892)	(75,108)	-	(2,294,000)
Equipment and vehicles	(24,062)	-	-	(24,062)
Total accumulated depreciation	(2,242,954)	(75,108)	-	(2,318,062)
Total capital assets being depreciated, net	113,855	945	-	114,800
Business-type activities capital assets, net	$ 135,894	$ 945	$ -	$ 136,839

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT CATEGORIES (Continued)

C. Capital Assets (Continued)

Capital assets are reported on the statement of net position as follows:

	Capital Assets	Accumulated Depreciation	Net Capital Assets
Governmental activities			
Land	$ 6,817,197	$ -	$ 6,817,197
Construction in progress	5,794,312	-	5,794,312
Infrastructure - non-depreciable	66,822,552	-	66,822,552
Buildings and improvements	26,330,518	(11,294,321)	15,036,197
Equipment and vehicles	11,357,633	(8,314,218)	3,043,415
Infrastructure - depreciable	287,546,224	(247,678,412)	39,867,812
Computer equipment	2,073,750	(1,616,958)	456,792
Furniture and fixtures	394,538	(337,319)	57,219
Tools and equipment	1,611,072	(1,364,931)	246,141
Intangibles	2,315,406	(2,188,414)	126,992
Total governmental activities capital assets	411,063,202	(272,794,573)	138,268,629
Business-type activities			
Land	22,039	-	22,039
Buildings and improvements	2,408,800	(2,294,000)	114,800
Equipment and vehicles	24,062	(24,062)	-
Total business-type activities capital assets	2,454,901	(2,318,062)	136,839
Total capital assets	$ 413,518,103	$ (275,112,635)	$ 138,405,468

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT CATEGORIES (Continued)

C. Capital Assets (Continued)

Depreciation expense is recorded on the statement of activities as follows:

Governmental activities	
General government	$ 895,560
Public safety	37,895
Land use, housing, and transportation	6,842,733
Parks, culture, and recreation	94,599
Economic development	13,250
Health and human services	94,236
Total governmental activities	$ 7,978,273
Business-type activities	
Westport sewer	$ 75,108

D. Interfund Transfers

Interfund transfers during the year consisted of:

	Transfers in:				
	General Fund	Special Projects Fund	Nonmajor Governmental Funds	Westport Sewer Equipment Replacement Fund	Total
Transfers out:					
General Fund	$ -	$ 1,394,280	$ 2,520,730	$ -	$ 3,915,010
General Roads Fund	-	-	628,530	-	628,530
Special Projects Fund	-	-	470,300	-	470,300
Nonmajor governmental funds	373,640	30,080	-	-	403,720
Westport Sewer Operating Fund	-	-	-	8,226	8,226
Total	$ 373,640	$ 1,424,360	$ 3,619,560	$ 8,226	$ 5,425,786

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT CATEGORIES (Continued)

D. Interfund Transfers (Continued)

The primary purposes of the interfund transfers in are summarized below by fund:

General Fund – To fund economic development activities as provided by the County's share of Oregon Lottery.

Special Projects Fund – To contribute timber revenues to fund special projects.

Nonmajor governmental funds – To establish reserves in the General Fund Stabilization fund and to fund operations to help County facility services.

Westport Sewer Equipment Replacement Fund – To help cover the maintenance and equipment replacement costs for operation of the Westport Sewer.

E. Operating Leases

The County leases buildings and office equipment under non-cancelable operating leases. For the year ended June 30, 2021, total lease payments amounted to $12,899.

Future minimum payments for the leases are as follows:

Year Ending June 30	Amount
2022	$ 20,007
2023	19,588
2024	17,088
2025	5,088
2026	3,892
	$ 65,663

F. Changes in Compensated Absences

The following is a summary of compensated absences transactions for the year:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental activities					
Compensated absences	$ 1,474,740	$ 1,158,812	$ 1,088,655	$ 1,544,897	$ 1,390,407

Funds that usually liquidate accrued compensated absences include the General Fund, General Roads Fund, and several nonmajor governmental funds.

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT CATEGORIES (Continued)

G. Long-Term Liabilities

1. Changes in Long-Term Liabilities

The following is a summary of long-term liabilities transactions for the year:

	Interest Rate	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities							
General obligation bonds							
Bank of America Series 2012	2.18%	$ 2,550,800	$ 548,674	$ -	$ 271,379	$ 277,295	$ 277,295
Bank of America Series 2019	3-5%	20,000,000	20,000,000	-	340,000	19,660,000	405,000
Subtotal general obligation bonds		22,550,800	20,548,674	-	611,379	19,937,295	682,295
Bond premium	N/A	3,443,780	3,443,780	-	181,252	3,262,528	-
Total general obligation bonds		25,994,580	23,992,454	-	792,631	23,199,823	682,295
Solutions Yes Copier Lease	0%	20,640	3,096	-	3,096	-	-
Oregon Business Development Department	3%	75,000	-	75,000	75,000	-	-
Loan - Columbia State Bank Series 2014	2.87%	2,000,000	1,333,335	-	133,333	1,200,002	133,333
Total governmental activities		$ 28,090,220	$ 25,328,885	$ 75,000	$ 1,004,060	$ 24,399,825	$ 815,628
Business-type activities							
Loan - Department of Environmental Quality	2.81%	$ 112,250	$ 47,464	$ -	$ 6,226	$ 41,238	$ 6,402

2. Governmental Activities General Obligation Bonds Payable

i. Assessment Taxation Reserve Account

In May 2012, Clatsop County, the Oregon Department of Revenue, and the Oregon Department of Justice reached an agreement with Georgia-Pacific, the County's largest property taxpayer, in connection with a property tax appeal. Under this agreement, the County refunded property taxes in the amount of $2,500,000 to Georgia-Pacific. In August 2012, to facilitate this refund, the County issued long-term obligations in the amount of $2,550,800, bearing interest at 2.18% and maturing over 10 years.

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT CATEGORIES (Continued)

G. Long-Term Liabilities (Continued)

2. Governmental Activities General Obligation Bonds Payable (Continued)

i. Assessment Taxation Reserve Account (Continued)

The County has executed an intergovernmental agreement with taxing districts affected by this refund with each taxing district contributing to the annual debt service payment based on its respective property tax distribution percentage established by the Clatsop County Assessment and Taxation Department. The County's and its component units' initial share of the long-term obligation amounted to $441,899. As of June 30, 2021, the County's commitment toward the long-term obligation amounted to $47,382. The County has established a reserve account in accordance with ORS 311.814 with the Clatsop County Assessment and Taxation Department in the amount of $271,379, which will be used to pay down the County's remaining share of the long-term obligation. Any amount of the reserve account not used for the satisfaction of this obligation will be returned to the taxing district as unsegregated taxes. As of June 30, 2021, the total debt outstanding on the long-term obligation amounted to $277,295 and a note receivable balance in the amount of $229,913 has been recorded from other taxing districts.

ii. Bank of America Series 2019

On March 7, 2019, the County issued general obligation bonds in the amount of $20,000,000 to finance the construction of a new jail facility. Interest ranges from 3% to 5%. Payments are due semiannually on December 15 and June 15.

3. Governmental Activities Lease Payable

i. Solutions Yes Copier Lease

On April 14, 2016, the County signed a lease agreement with Solutions Yes for the purchase of copiers and printers. This lease agreement qualifies as a capital lease for accounting purposes and has therefore been recorded at the present value of minimum lease payments as of the inception date. Interest is fixed at 0% and payments of $344 are due monthly. As of June 30, 2021, the lease had been paid in full.

4. Governmental Activities Loan Payable – Oregon Business Development Department

On January 16, 2019, the County entered into a commitment with the Oregon Business Development Department to borrow $255,000 as a reimbursement loan for the Household Hazardous Waste Facility. In review of the fiscal needs for the project, the County received $75,000 of the $255,000 available. The County only needed to repay $15,000 during the fiscal year; the remainder of $60,000 was forgiven.

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT CATEGORIES (Continued)

G. Long-Term Liabilities (Continued)

5. Governmental Activities Loan Payable – Columbia State Bank Series 2014

On July 1, 2014, the County signed an agreement with Columbia State Bank for $2,000,000 to finance the remodel of the county parole and probation facility. Interest is fixed at 2.87%. Principal payments are to commence in July 2015 and continue to be made semiannually on July 15 and January 15 of each year.

6. Governmental Activities Future Maturities of Long-Term Liabilities

Year Ending	Bonds		Loan		Total	
June 30	Principal	Interest	Principal	Interest	Principal	Interest
2022	$ 682,295	$ 935,745	$ 133,333	$ 32,962	$ 815,628	$ 968,707
2023	475,000	913,500	133,333	29,083	608,333	942,583
2024	535,000	894,500	133,333	25,203	668,333	919,703
2025	600,000	873,100	133,333	21,387	733,333	894,487
2026	660,000	849,100	133,333	17,443	793,333	866,543
2027-2031	4,410,000	3,792,950	533,337	30,996	4,943,337	3,823,946
2032-2036	6,880,000	2,514,000	-	-	6,880,000	2,514,000
2037-2039	5,695,000	584,500	-	-	5,695,000	584,500
Total	$ 19,937,295	$ 11,357,395	$ 1,200,002	$ 157,074	$ 21,137,297	$ 11,514,469

7. Business-Type Activities Loan Payable – Department of Environmental Quality

On August 1, 2005, Westport Sewer Service District signed an agreement with the Oregon Department of Environmental Quality (DEQ) Clean Water State Revolving Fund (CWSRF) to finance wastewater system improvements. Interest is fixed at 2.81%. Payments of $3,758 are made semiannually on August 1 and February 1.

8. Business-Type Activities Future Maturities of Long-Term Liabilities

Year Ending June 30	Loan	
	Principal	Interest
2022	$ 6,402	$ 1,114
2023	6,583	933
2024	6,769	747
2025	6,961	555
2026	7,158	358
2027	7,365	155
Total	$ 41,238	$ 3,862

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT CATEGORIES (Continued)

H. Constraints on Fund Balances

Constraints on fund balances reported on the balance sheet are as follows:

	General Fund	General Roads Fund	Special Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund balances:					
Nonspendable:					
Inventory	$ -	$ 436,328	$ -	$ -	$ 436,328
Prepaid items	233,468	-	-	2,500	235,968
Restricted for:					
Highways and streets	-	11,852,403	-	1,023,637	12,876,040
Education	-	-	-	241,275	241,275
Economic development	-	-	-	5,168,003	5,168,003
Health and human services	-	-	-	2,427,641	2,427,641
Public safety	-	-	-	6,232,517	6,232,517
County fair	-	-	-	633,444	633,444
Land corner preservation	-	-	-	407,514	407,514
Parks	-	-	-	864,889	864,889
Animal shelter	-	-	-	409,384	409,384
Other	-	-	-	3,917,461	3,917,461
Committed to:					
Capital projects	-	-	25,857,013	170,147	26,027,160
Assigned to:					
Insurance reserve	-	-	-	365,084	365,084
Debt service	-	-	-	1,746,513	1,746,513
Other	-	-	-	2,967,639	2,967,639
Unassigned	11,881,312	-	-	-	11,881,312
Total fund balances	$ 12,114,780	$ 12,288,731	$ 25,857,013	$ 26,577,648	$ 76,838,172

IV. PENSION PLAN

A. Plan Description

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

IV. PENSION PLAN (Continued)

B. Benefits Provided

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

Pension Benefits

The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options that are actuarially equivalent to the base benefit. These options include survivorship benefits and lump-sum refunds. The base benefit is based on years of service and final average salary. A percentage (1.67% for general service employees, 2.0% for police and fire employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results. Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of final average salary will be limited for all members beginning in 2020. Police and fire members may purchase increased benefits that are payable between the date of retirement and age 65.

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 One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Pension Plan is closed to new members hired on or after August 29, 2003.

Death Benefits

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

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

IV. PENSION PLAN (Continued)

B. Benefits Provided (Continued)

1. Tier One/Tier Two Retirement Benefit (ORS Chapter 238) (Continued)

Disability Benefits

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

Benefit Changes after Retirement

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the fair value of underlying global equity investments of that account. Under ORS 238.360, monthly benefits are adjusted annually through cost-of-living adjustments (COLA). The COLA is capped at 2.0%.

2. Oregon Public Service Retirement Plan (OPSRP) Pension Program (Defined Benefit)

Pension Benefits

The Pension Program (ORS Chapter 238A) 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 calculated with the following formula for members who attain normal retirement age:

General service: 1.5% 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.

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

Under Senate Bill 1049, passed during the 2019 legislative session, the salary included in the determination of final average salary will be limited for all members beginning in 2020.

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, or, if the pension program is terminated, the date on which termination becomes effective.

IV. PENSION PLAN (Continued)

B. Benefits Provided (Continued)

2. Oregon Public Service Retirement Plan (OPSRP) Pension Program (Defined Benefit) (Continued)

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% 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 credit before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45% of the member's salary determined as of the last full month of employment before the disability occurred.

3. OPSRP Individual Account Program (IAP)

Benefit Terms

The IAP is an individual account-based program under the OPERS tax-qualified governmental plan as defined under ORS 238A.400. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, or 20-year period or an anticipated life span option. Each distribution option has a $200 minimum distribution stipulation.

Death Benefits

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

Recordkeeping

OPERS contracts with Voya Financial to maintain IAP participant records.

IV. PENSION PLAN (Continued)

C. 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, 2017 actuarial valuation, which became effective July 1, 2019. Effective January 1, 2020, Senate Bill 1049 required employers to pay contributions on reemployed PERS retirees' salaries as if they were active members, excluding IAP contributions. Employer contributions for the year ended June 30, 2021 were $3,725,514, excluding amounts to fund employer-specific liabilities. The rates in effect for the fiscal year ended June 30, 2021 were 20.68% for Tier One/Tier Two general service members, 20.68% for Tier One/Tier Two police and fire members, 12.1% for OPSRP Pension Program general service members, 16.73% for OPSRP Pension Program police and fire members, and 6% for OPSRP IAP.

D. Pension Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At June 30, 2021, the County reported a liability of $28,965,507 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension asset/liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018 rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan, relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2020, the County's proportion was 0.1327%, which increased from its proportion of 0.1301% measured as of June 30, 2019.

IV. PENSION PLAN (Continued)

D. Pension Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources Related to Pensions (Continued)

For the year ended June 30, 2021, the County recognized pension expense of $2,929,966. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,274,833	$ -
Changes in assumptions	1,554,487	54,466
Net difference between projected and actual earnings on investments	3,405,967	-
Changes in proportion	1,056,515	109,935
Differences between employer contributions and proportionate share of contributions	369,839	909,292
Total (prior to post measurement date contributions)	7,661,641	1,073,693
Contributions subsequent to the measurement date	3,725,514	-
Total	$ 11,387,155	$ 1,073,693
Net deferred outflows of resources	$ 10,313,462	

IV. PENSION PLAN (Continued)

D. Pension Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources Related to Pensions (Continued)

Deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Amortization Period Ending June 30	Deferred Outflows	Deferred Inflows
2022	$ 1,889,291	$ 387,640
2023	2,337,630	290,093
2024	2,053,153	183,314
2025	1,329,135	163,575
2026	52,432	49,071
	$ 7,661,641	$ 1,073,693
Net deferred outflows of resources	$ 6,587,948	

E. Actuarial Assumptions

The employer contribution rates effective July 1, 2019 through June 30, 2021, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), and (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 (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an actuarially determined amount for funding a disability benefit component, and (3) 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.

IV. PENSION PLAN (Continued)

E. Actuarial Assumptions (Continued)

The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2018
Measurement Date	June 30, 2020
Experience Study	2018, published July 24, 2019
Actuarial Assumptions:	
Actuarial Cost Method	Entry Age Normal
Inflation Rate	2.50%
Long-Term Expected Rate of Return	7.20%
Discount Rate	7.20%
Projected Salary Increases	3.50%
Cost of Living Adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25% / 0.15%) in accordance with *Moro* decision; blend based on service.
Mortality	**Healthy retirees and beneficiaries:** Pub-2010 Healthy retirees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. **Active members:** Pub-2010 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. **Disabled retirees:** Pub-2010 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even-numbered years. The methods and assumptions shown above are based on the 2018 Experience Study.

IV. PENSION PLAN (Continued)

F. Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019, the Public Employees Retirement System Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors.

The table below displays the OIC approved asset allocation policy, revised as of April 24, 2019.

Asset Class	Target Allocation
Cash	0.00 %
Debt Securities	20.00 %
Public Equity	32.50 %
Private Equity	17.50 %
Real Estate	12.50 %
Alternatives Portfolio	15.00 %
Risk Parity	2.50 %
Total	100.00 %

IV. PENSION PLAN (Continued)

F. Long-Term Expected Rate of Return (Continued)

The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target asset allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	20-Year Annualized Geometric Mean
Core Fixed Income	9.60 %	4.07 %
Short-Term Bonds	9.60 %	3.68 %
Bank/Leveraged Loans	3.60 %	5.19 %
High Yield Bonds	1.20 %	5.74 %
Large/Mid Cap US Equities	16.17 %	6.30 %
Small Cap US Equities	1.35 %	6.68 %
Micro Cap US Equities	1.35 %	6.79 %
Developed Foreign Equities	13.48 %	6.91 %
Emerging Market Equities	4.24 %	7.69 %
Non-US Small Cap Equities	1.93 %	7.25 %
Private Equity	17.50 %	8.33 %
Real Estate (Property)	10.00 %	5.55 %
Real Estate (REITS)	2.50 %	6.69 %
Hedge Fund of Funds - Diversified	1.50 %	4.06 %
Hedge Fund - Event-driven	0.38 %	5.59 %
Timber	1.12 %	5.61 %
Farmland	1.13 %	6.12 %
Infrastructure	2.25 %	6.67 %
Commodities	1.10 %	3.79 %
Total	100.00 %	
Assumed Inflation - Mean		2.50 %

IV. PENSION PLAN (Continued)

G. Depletion Date Projection

GASB Statement No. 68 generally requires that a blended discount rate be used to measure the total pension liability (the actuarial accrued liability calculated using the individual entry age normal cost method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's net position (fair value of investment assets, all others at cost) is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the net position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB Statement No. 68 will often require that the actuary perform complex projections of future benefit payments and asset values. GASB Statement No. 68 (paragraph 67) does allow for alternative evaluations of projected solvency if such evaluation can reliably be made. The Governmental Accounting Standards Board does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation for sufficiency for OPERS:

- OPERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.

- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.

- GASB Statement No. 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience that might impact the plan's funded position.

Based on these circumstances, it is OPERS' third-party actuary's opinion that the detailed depletion date projections outlined in GASB Statement No. 68 would clearly indicate that the net position is always projected to be sufficient to cover benefit payments and administrative expenses.

H. Discount Rate

The discount rate used to measure the total pension liability was 7.20% for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's 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.

IV. PENSION PLAN (Continued)

I. Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.20%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.20%) or one percentage point higher (8.20%) than the current rate:

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability (asset)	$ 43,011,386	$ 28,965,507	$ 17,187,387

J. Pension Plan Net Position

Detailed information about the pension plan's net position is available in the separately issued OPERS financial report.

K. Changes in Plan Provisions During Measurement Period

Senate Bill 1049, signed into law in June 2019, introduced a limit on the amount of annual salary included for the calculation of benefits. Beginning in 2020, annual salary in excess of $195,000 (as indexed in future years) will be excluded when determining member benefits. As a result, future benefits for certain active members are projected to be lower than they were prior to the legislation.

L. Changes in Plan Provisions Subsequent to Measurement Date

There have been no changes in plan provisions subsequent to the June 30, 2020 measurement date.

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

A. Benefit Plans

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

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

B. Financial Statement Presentation

The amounts on the financial statements relate to the plans as follows:

	Implicit Rate Subsidy Plan	PERS RHIA Plan	Total OPEB
Total OPEB (asset) liability	$ 1,212,469	$ (395,567)	$ 816,902
Deferred outflows of resources			
Differences between expected and actual experience	198,992	-	198,992
Difference in earnings	-	43,990	43,990
Change in assumptions	70,686	-	70,686
Change in proportionate share	-	319	319
Contributions after measurement date	90,750	2,939	93,689
Deferred inflows of resources			
Differences between expected and actual experience	(9,845)	(40,438)	(50,283)
Change in proportionate share	-	(57,711)	(57,711)
Change in assumptions	(87,482)	(21,026)	(108,508)
OPEB expense (Included in program expenses on statement of activities)	(226,847)	(98,998)	(325,845)

C. Implicit Rate Subsidy

1. Plan Description

The County's single-employer, defined postemployment healthcare plan is administered by Citycounty Insurance Services (CIS). Benefit provisions are established through negotiations between the County and representatives of collective bargaining units or through resolutions passed by County officials. No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75.

The County's postemployment healthcare plan administrator issues a publicly available financial report that includes financial statements and required supplementary information for CIS. The plan does not issue a separate standalone financial report.

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

C. Implicit Rate Subsidy (Continued)

2. Benefits Provided

The plan provides eligible retirees and their dependents under age 65 the same healthcare coverage at the same premium rates as offered to active employees. The retiree is responsible for the premiums. As of the valuation date of July 1, 2020, the following employees were covered by the benefit terms:

Active employees	222
Inactive employees or beneficiaries receiving benefits	11
Total	233

3. Total OPEB Liability, Expense, and Deferred Outflows and Inflows of Resources Related to the Implicit Rate Subsidy

The County's total OPEB liability of $1,212,469 was measured as of June 30, 2020, and was determined by an actuarial valuation as of July 1, 2020.

For the fiscal year ended June 30, 2021, the County recognized OPEB expense from this plan of $(226,847). At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 198,992	$ 9,845
Change in assumptions	70,686	87,482
Total (prior to post measurement date contributions)	269,678	97,327
Contributions subsequent to the measurement date	90,750	-
Total	$ 360,428	$ 97,327

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

C. Implicit Rate Subsidy (Continued)

3. Total OPEB Liability, Expense, and Deferred Outflows and Inflows of Resources Related to the Implicit Rate Subsidy (Continued)

Deferred inflows of resources related to OPEB of $90,750 resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Amortization Period Ending June 30	Deferred Outflows and Inflows
2022	$ 24,887
2023	24,887
2024	24,887
2025	24,887
2026	31,449
Thereafter	41,354
	$ 172,351

4. Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2020 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Inflation Rate	2.50%
Salary Increases	3.50%
Healthy Mortality	Pub-2010 Healthy retirees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.
Discount Rate	2.21%
Healthcare Cost Trend Rate	Medical and vision: 5.75% per year, decreasing to 5.25% Dental: 4.00% per year

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

C. Implicit Rate Subsidy (Continued)

4. Actuarial Assumptions and Other Inputs (Continued)

The discount rate was based on Bond Buyer 20-Year General Obligation Municipal Bond Index.

5. Changes in the Total OPEB Liability

	Total OPEB Liability
Balance as of June 30, 2020	$ 1,044,554
Changes for the year:	
Service cost	65,104
Interest on total OPEB liability	37,234
Effect of economic/demographic gains or losses	228,255
Effect of assumption changes or inputs	(70,227)
Benefit payments	(92,451)
Balance as of June 30, 2021	$ 1,212,469

Changes in assumptions is the result of the change in the discount rate from 3.87% to 2.21%.

6. Sensitivity of the Total OPEB Liability

The following presents the County's total OPEB liability, as well as what the liability would be if it were calculated using a discount rate that is one percentage point lower (1.21%) or one percentage point higher (3.21%) than the current discount rate. A similar sensitivity analysis is then presented for changes in the healthcare trend assumption.

	Discount Rate		
	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
Total OPEB Liability	$ 1,301,846	$ 1,212,469	$ 1,128,786

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

C. Implicit Rate Subsidy (Continued)

6. Sensitivity of the Total OPEB Liability (Continued)

	Healthcare Cost Trend		
	1% Decrease (4.75%)	Current Trend Rate (5.75%)	1% Increase (6.75%)
Total OPEB Liability	$ 1,084,514	$ 1,212,469	$ 1,364,154

D. PERS Retirement Health Insurance Account (RHIA)

1. Plan Description

The Entity contributes to the PERS Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing, multiple-employer, defined benefit other postemployment benefit plan administered by PERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums for eligible retirees. ORS 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants hired after August 29, 2003. PERS issues publicly available financial statements and required supplementary information. That report may be obtained at:
http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx

2. Benefits Provided

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

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

D. PERS Retirement Health Insurance Account (RHIA) (Continued)

3. Contributions

PERS' funding policy provides for employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates for the period were based on the December 31, 2017 actuarial valuation, which became effective July 1, 2019. The County's contribution rates for the period were 0.07% for Tier One/Tier Two members to fund the normal cost portion of RHIA benefits. No unfunded actuarial accrued liability rate was assigned for the RHIA program as it was funded at 126.4% as of December 31, 2017. Typically, PERS employers contribute an actuarially determined percentage of all PERS-covered salaries to amortize the unfunded actuarial accrued liability over a fixed period with new unfunded actuarial accrued liabilities being amortized over 10 years. The County's total contributions for the year ended June 30, 2019 amounted to $12,346.

4. OPEB Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources Related to RHIA

At June 30, 2021, the County reported an asset of $395,567 for its proportionate share of the OPERS net OPEB asset. The net OPEB asset was measured as of June 30, 2020, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2018 rolled forward to June 30, 2020. The County's proportion of the net OPEB asset was based on the County's contributions to the RHIA program during the measurement period relative to contributions from all participating employers. At June 30, 2020, the County's proportionate share was 0.1941%, which increased from its proportion of 0.1493% as of June 30, 2019.

For the year ended June 30, 2021, the County recognized OPEB expense from this plan of $(98,998). At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 40,438
Change in assumptions	-	21,026
Net differences between projected and actual earnings	43,990	-
Change in proportionate share	319	57,711
Total (prior to post measurement date contributions)	44,309	119,175
Contributions subsequent to the measurement date	2,939	-
Total	$ 47,248	$ 119,175

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

D. PERS Retirement Health Insurance Account (RHIA) (Continued)

4. OPEB Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources Related to RHIA (Continued)

Deferred outflows of resources related to OPEB of $2,939 resulting from the County's contributions subsequent to the measurement date will be recognized as either a reduction of the net OPEB liability or an increase in the net OPEB asset in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Amortization Period Ending June 30	Deferred Outflows	Deferred Inflows
2022	$ 2,554	$ 76,660
2023	11,616	42,515
2024	16,261	-
2025	13,878	-
	$ 44,309	$ 119,175

5. Actuarial Methods and Assumptions

The RHIA plan is unaffected by healthcare cost trends since the benefit is limited to a $60 monthly payment toward Medicare companion insurance premiums; consequently, the disclosure of a healthcare cost trend is not applicable. Other significant actuarial assumptions are consistent with those disclosed for the OPERS pension plan in Note IV-E.

6. Long-Term Expected Rate of Return

The long-term expected rate of return assumptions for the OPEB plan are consistent with those disclosed for the OPERS pension plan in Note IV-F.

7. Depletion Date Projection

The detailed depletion date projections outlined in GASB Statement No. 75, and allowance for alternative evaluations of projected solvency outlined in GASB Statement No. 75 (paragraph 39), are consistent with those disclosed for GASB Statement No. 68 in Note IV-G.

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

D. PERS Retirement Health Insurance Account (RHIA) (Continued)

8. Discount Rate

The discount rate used to measure the total OPEB liability was 7.20% for the OPEB plan. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the OPEB plan's net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the OPEB plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

9. Sensitivity of the County's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the County's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 7.20%, as well as what the County's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.20%) or one percentage point higher (8.20%) than the current rate:

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net OPEB liability (asset)	$ (319,354)	$ (395,567)	$ (460,733)

10. OPEB Plan Net Position

Detailed information about the other postemployment benefit plan's net position is available in the separately issued OPERS financial report.

11. Changes in Plan Provisions During Measurement Period

There were no changes in plan provisions during the July 1, 2019 through June 30, 2020 measurement period.

12. Changes in Plan Provisions Subsequent to Measurement Date

There were no changes in plan provisions subsequent to the June 30, 2020 measurement date.

VI. OTHER INFORMATION

A. 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 for which the County carries commercial insurance. There was no significant reduction in insurance coverage from the previous year. There were no insurance settlements exceeding insurance coverage in any of the past three years.

B. Tax Abatements

As of June 30, 2021, Clatsop County, Clatsop County 4-H and Extension Service District, Clatsop County Road District No. 1, and Clatsop County Rural Law Enforcement District had tax abatements through the Strategic Investment Program (SIP), pursuant to ORS 285C.600. The SIP offers a 15-year property tax exemption on a portion of large capital investments. Total abated property taxes for the County and aforementioned component districts under this program amounted to $212,653, $6,325, $116,365, and $82,297, respectively.

C. Contingency – Sick Leave

Portions of amounts accumulated at any point in time can be expected to be redeemed before termination of employment; however, such redemptions cannot be reasonably estimated. As of June 30, 2021, employees of the County had accumulated 6,601 days of sick leave.

D. Litigation

The County, in the regular course of business, is named as a defendant in various lawsuits. The likely outcomes of these lawsuits are not determinable at this time and the County does not believe that the ultimate resolutions of these lawsuits will have material adverse effects on the County's financial position.

E. Commitments and Contingencies

1. Construction

The $20 million bond measure for the jail passed. Phase I & II of the project are completed. Construction began in the 2020-2021 fiscal year with an anticipated completion date of October 2022.

2. Property Tax Appeals

Clatsop County has a property tax appeal for centrally assessed properties that have been filed by CenturyLink. The County has reserved $369,134 during the year for all taxing districts.

VI. OTHER INFORMATION (Continued)

E. Commitments and Contingencies (Continued)

3. COVID-19

Clatsop County's operations may be affected by the recent and ongoing outbreak of the Coronavirus Disease 2019 (COVID-19), which was declared a pandemic by the World Health Organization in March 2020. The ultimate disruption that may be caused by the outbreak is uncertain; however, it may result in a material impact on the County's financial position, operations, and cash flows. Possible effects may include, but are not limited to, disruption of the County's revenue, absenteeism in the County's labor workforce, and the unavailability of products and supplies used in operations.

F. Restatement

During the year ended June 30, 2021, the County implemented GASB Statement No. 84, *Fiduciary Activities,* which establishes criteria for identifying fiduciary activities of all state and local governments, with separate criteria to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The Statement defines the reporting requirements for such activities. Criteria has to be met in order for funds to be reported as custodial funds. The result of the application of these criteria was that certain funds previously reported as agency funds were no longer classified as fiduciary activities and thereby, are now reported in the appropriate operating funds of the County; other agency funds that met the criteria are now reported as custodial funds. Custodial fund activity has been reported in the new format in the statement of fiduciary net position and statement of changes in fiduciary net position. In implementing GASB Statement No. 84, the County restated beginning fiduciary net position as follows:

	Custodial Funds
Net position - beginning, as originally reported	$ -
Cumulative effect of change in accounting principle	140,144
Net position - beginning, as restated	$ 140,144

G. New Pronouncements

The Governmental Accounting Standards Board (GASB) has issued the following pronouncements that have future effective dates that will impact future financial presentations. Management has not currently determined what impact implementation of the following statements will have on future financial statements.

GASB Statement No. 87, *Leases*, will be effective for the County beginning with its fiscal year ending June 30, 2022. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting of leases by governments.

VI. OTHER INFORMATION (Continued)

G. New Pronouncements (Continued)

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, will be effective for the County beginning with its fiscal year ending June 30, 2022. The objective of this statement is to simplify accounting for interest cost incurred before the end of a construction period, and enhance the relevance and comparability of capital asset information.

GASB Statement No. 92, *Omnibus 2020*, will be effective for the County beginning with its fiscal year ending June 30, 2022. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation of certain GASB statements.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32*, will be effective for the County beginning with its fiscal year ending June 30, 2022. The requirements of this statement will result in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans.

GASB Statement No. 91, *Conduit Debt Obligations,* is effective for the County beginning with its fiscal year ending June 30, 2023. The objective of this statement clarifies the definition of a conduit debt obligation and improves required note disclosures.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, will be effective for the County beginning with its fiscal year ending June 30, 2023. The requirements of this statement will improve financial reporting by establishing the definitions of public-private and public-public arrangements (PPPs) and availability payment arrangements (APAs) and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, will be effective for the County beginning with its fiscal year ending June 30, 2023. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments.

H. Subsequent Events

Management has evaluated subsequent events through December 30, 2021, which was the date that the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

CLATSOP COUNTY
Oregon

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Pension Plan

Year Ended June 30	(a) County's proportion of the net pension liability (asset)	(b) County's proportionate share of the net pension liability (asset)	(c) County's covered payroll	(b/c) County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2021	0.13272659%	$ 28,965,507	$ 16,561,536	174.90%	75.80%
2020	0.13005792%	22,496,905	15,267,201	147.35%	80.20%
2019	0.12567713%	19,038,430	14,278,582	133.34%	82.10%
2018	0.11585585%	15,617,412	13,705,222	113.95%	83.10%
2017	0.12008567%	18,027,647	12,887,515	139.88%	80.50%
2016	0.12629499%	7,251,178	12,311,348	58.90%	91.90%
2015	0.13076724%	(2,694,120)	12,350,491	(21.81)%	103.60%
2014	0.13076724%	6,673,244	12,435,570	53.66%	91.97%

Changes in Benefit Terms

The Oregon Supreme Court decision in Moro v. State of Oregon issued on April 30, 2015 reversed a significant portion of the reductions that the 2013 Oregon Legislature made to future COLA through Senate Bills 822 and 861. This reversal increased the proportionate share of the net pension liability (asset) as of June 30, 2015 as compared to June 30, 2014.

Senate Bill 1049, signed into law in June 2019, introduced a limit on the amount of annual salary included for the calculation of benefits. Beginning in 2020, annual salary in excess of $195,000 (as indexed in future years) will be excluded when determining member benefits. As a result, future benefits for certain active members are projected to be lower than prior to the legislation.

Changes in Assumptions

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

*This schedule is intended to show information for 10 years; additional years' information will be displayed as it becomes available.

CLATSOP COUNTY
Oregon

SCHEDULE OF CONTRIBUTIONS

Pension Plan

Year Ended June 30	(a) Statutorily required contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency (excess)	(c) County's covered payroll	(b/c) Contributions as a percent of covered payroll
2021	$ 3,725,514	$ 3,725,514	$ -	$ 17,747,759	20.99%
2020	2,312,343	2,312,343	-	16,561,536	13.96%
2019	2,806,294	2,806,294	-	15,267,201	18.38%
2018	1,239,414	1,239,414	-	14,278,582	8.68%
2017	1,027,146	1,027,146	-	13,705,222	7.49%
2016	995,623	995,623	-	12,887,515	7.73%
2015	921,523	921,523	-	12,311,348	7.49%
2014	928,995	928,995	-	12,350,491	7.52%

Changes in Benefit Terms

The Oregon Supreme Court decision in Moro v. State of Oregon issued on April 30, 2015 reversed a significant portion of the reductions that the 2013 Oregon Legislature made to future COLA through Senate Bills 822 and 861. This reversal increased the proportionate share of the net pension liability (asset) as of June 30, 2015 as compared to June 30, 2014.

Senate Bill 1049, signed into law in June 2019, introduced a limit on the amount of annual salary included for the calculation of benefits. Beginning in 2020, annual salary in excess of $195,000 (as indexed in future years) will be excluded when determining member benefits. As a result, future benefits for certain active members are projected to be lower than prior to the legislation.

Changes in Assumptions

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

*This schedule is intended to show information for 10 years; additional years' information will be displayed as it becomes available.

CLATSOP COUNTY
Oregon

SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS

Implicit Rate Subsidy	2021	2020	2019	2018
Total OPEB Liability				
Service cost	$ 65,104	$ 58,056	$ 53,652	$ 57,449
Interest	37,234	39,710	34,805	29,540
Effect of economic/demographic gains or losses	228,255	-	(15,635)	-
Changes in assumptions	(70,227)	30,567	75,708	(52,514)
Benefit payments	(92,451)	(102,656)	(95,593)	(94,460)
Net change in total OPEB liability	167,915	25,677	52,937	(59,985)
Total OPEB liability - beginning	1,044,554	1,018,877	965,940	1,025,925
Total OPEB liability - ending	$ 1,212,469	$ 1,044,554	$ 1,018,877	$ 965,940
Covered employee payroll	$ 17,747,759	$ 16,561,536	$ 15,267,201	$ 14,278,582
Total OPEB liability as a percentage of covered employee payroll	6.83%	6.31%	6.67%	6.76%

Changes in Assumptions

For each valuation date, the following changes in assumptions are made:

Expected claims and premiums are updated to reflect changes in available benefits and premium levels. Expected retiree and dependent costs are updated to reflect current health cost guidelines.

The healthcare cost trend is updated to reflect changes in premium levels, as well as future expected economic and regulatory conditions.

Mortality, withdrawal, and retirement rates are updated to reflect assumptions used in the Oregon PERS actuarial valuation immediately preceding each implicit rate subsidy valuation date.

For June 30, 2020, the discount rate decreased to 2.21%. For June 30, 2019, the discount rate increased to 3.87% from 3.58% for June 30, 2018.

*This schedule is intended to show information for 10 years; additional years' information will be displayed as it becomes available.

CLATSOP COUNTY
Oregon

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)

RHIA	2021	2020	2019
Proportion of the OPEB pension liability (asset)	0.19413379%	0.14934003%	0.10739437%
Proportionate share of the net OPEB liability (asset)	$ (395,567)	$ (288,579)	$ (119,881)
Covered payroll	$ 16,561,536	$ 15,267,201	$ 14,278,582
Proportionate share of the OPEB liability (asset) as a percentage of covered employee payroll	-2.39%	-1.89%	-0.84%
Plan net position as a percentage of the total OPEB liability	150.1%	144.4%	124.0%

Changes in Assumptions

The Public Employees Retirement System Board adopted assumption changes that were used to measure the June 30, 2018 and 2019 total OPEB liability. The changes included the lowering of the long-term expected rate of return from 7.50% to 7.20% In addition, the healthy mortality assumption was changed to reflect an updated mortality improvement scale for all groups.

No assets have been accumulated in a trust to pay for the related benefits.

*This schedule is intended to show information for 10 years; additional years' information will be displayed as it becomes available.

2018	2017
0.12377558%	0.12377558%
$ (51,365)	$ 33,613
$ 13,705,222	$ 12,887,515
-0.37%	0.26%
108.9%	94.2%

CLATSOP COUNTY
Oregon

SCHEDULE OF CONTRIBUTIONS

OTHER POSTEMPLOYMENT BENEFITS

RHIA	2021	2020	2019
Contractually required contributions	$ 12,346	$ 74,096	$ 51,547
Contributions in relation to the contractually required contribution	12,346	74,096	51,547
Contribution deficiency (excess)	$ -	$ -	$ -
Covered employee payroll	$ 17,747,759	$ 16,561,536	$ 15,267,201
Contributions as a percentage of covered employee payroll	0.07%	0.45%	0.34%

Changes in Assumptions

The Public Employees Retirement System Board adopted assumption changes that were used to measure the June 30, 2018 and 2019 total OPEB liability. The changes included the lowering of the long-term expected rate of return from 7.50% to 7.20% In addition, the healthy mortality assumption was changed to reflect an updated mortality improvement scale for all groups.

No assets have been accumulated in a trust to pay for the related benefits.

*This schedule is intended to show information for 10 years; additional years' information will be displayed as it becomes available.

2018	2017
$ 61,275	$ 55,189
61,275	55,189
$ -	$ -
$ 14,278,582	$ 13,705,222
0.43%	0.40%

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2021

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Property taxes	$ 9,775,630	$ 9,775,630	$ 199,160
Other taxes	1,452,150	1,452,150	683,110
Timber and land sales	3,725,820	3,725,820	63,047
Licenses, permits, and fees	232,150	232,150	41,662
Intergovernmental	4,378,950	4,626,521	(5,963)
Charges for services	717,010	717,010	255,509
Fines and forfeitures	28,400	28,400	(1,992)
Investment earnings	175,000	175,000	(68,180)
Miscellaneous	1,202,250	1,229,421	15,657
Total revenues	21,687,360	21,962,102	1,182,010
EXPENDITURES			
Board of Commissioners			
Current			
Personnel services	62,950	62,950	(59,282)
Materials and services	113,980	113,980	(28,445)
Total Board of Commissioners	176,930	176,930	(87,727)
Board of Property Tax Appeals			
Current			
Personnel services	35,510	35,510	(261)
Materials and services	2,200	2,200	(1,514)
Total Board of Property Tax Appeals	37,710	37,710	(1,775)
County Manager			
Current			
Personnel services	684,520	714,520	(9,039)
Materials and services	83,220	83,220	6,674
Total County Manager	767,740	797,740	(2,365)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 9,974,790	$ -	$ 9,974,790
2,135,260	-	2,135,260
3,788,867	-	3,788,867
273,812	-	273,812
4,620,558	-	4,620,558
972,519	-	972,519
26,408	-	26,408
106,820	-	106,820
1,245,078	-	1,245,078
23,144,112	-	23,144,112
3,668	-	3,668
85,535	-	85,535
89,203	-	89,203
35,249	-	35,249
686	-	686
35,935	-	35,935
705,481	-	705,481
89,894	-	89,894
795,375	-	795,375

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2021

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Human Resources			
Current			
Personnel services	$ 262,800	$ 262,800	$ (6,581)
Materials and services	131,180	155,180	1,022
Total Human Resources	393,980	417,980	(5,559)
Assessment and Taxation			
Current			
Personnel services	1,672,380	1,672,380	(38,816)
Materials and services	93,700	93,700	(25,699)
Total Assessment and Taxation	1,766,080	1,766,080	(64,515)
Property Management			
Current			
Personnel services	47,700	47,700	(341)
Materials and services	22,260	22,260	(7,993)
Special payments	320	320	(115)
Total Property Management	70,280	70,280	(8,449)
County Counsel			
Current			
Personnel services	203,160	203,160	(6,545)
Materials and services	33,850	33,850	(23,053)
Total County Counsel	237,010	237,010	(29,598)
Clerk - Admin and Elections			
Current			
Personnel services	331,130	331,130	(11,024)
Materials and services	124,600	144,904	(22,067)
Total Clerk - Admin and Elections	455,730	476,034	(33,091)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 256,219	$ -	$ 256,219
156,202	-	156,202
412,421	-	412,421
1,633,564	-	1,633,564
68,001	-	68,001
1,701,565	-	1,701,565
47,359	-	47,359
14,267	-	14,267
205	-	205
61,831	-	61,831
196,615	-	196,615
10,797	-	10,797
207,412	-	207,412
320,106	-	320,106
122,837	-	122,837
442,943	-	442,943

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2021

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Clerk - Records			
Current			
Personnel services	$ 184,430	$ 184,430	$ (6,482)
Materials and services	11,940	14,440	111
Total Clerk - Records	196,370	198,870	(6,371)
Discretionary Revenue			
Current			
Materials and services	-	-	(891)
Budget and Finance			
Current			
Personnel services	526,990	526,990	(35,679)
Materials and services	94,900	94,900	(19,395)
Total Budget and Finance	621,890	621,890	(55,074)
Information Systems			
Current			
Personnel services	951,530	968,880	17,770
Materials and services	207,720	207,720	(31,185)
Total Information Systems	1,159,250	1,176,600	(13,415)
Building and Grounds			
Current			
Personnel services	620,490	620,490	(23,330)
Materials and services	572,930	572,930	(6,840)
Special payments	800	800	(37)
Total Building and Grounds	1,194,220	1,194,220	(30,207)
Dues and Special Assessment			
Current			
Materials and services	471,860	471,860	(40,907)
Special payments	319,480	435,847	(145,649)
Total Dues and Special Assessment	791,340	907,707	(186,556)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 177,948	$ -	$ 177,948
14,551	-	14,551
192,499	-	192,499
(891)	-	(891)
491,311	-	491,311
75,505	-	75,505
566,816	-	566,816
986,650	-	986,650
176,535	-	176,535
1,163,185	-	1,163,185
597,160	-	597,160
566,090	-	566,090
763	-	763
1,164,013	-	1,164,013
430,953	-	430,953
290,198	-	290,198
721,151	-	721,151

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2021

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
County Tourism			
Current			
Personnel services	$ 60,950	$ 60,950	$ (1,660)
Materials and services	5,950	95,950	(3,512)
Special payments	98,160	8,160	(4,160)
Total County Tourism	165,060	165,060	(9,332)
Animal Control			
Current			
Personnel services	393,710	393,710	(44,925)
Materials and services	109,020	109,020	(5,060)
Special payments	-	-	75
Total Animal Control	502,730	502,730	(49,910)
District Attorney			
Current			
Personnel services	1,930,750	1,930,750	(113,743)
Materials and services	128,540	138,540	(55,596)
Total District Attorney	2,059,290	2,069,290	(169,339)
Medical Examiner			
Current			
Personnel services	129,930	129,930	(52,970)
Materials and services	3,000	3,000	24,833
Total Medical Examiner	132,930	132,930	(28,137)
Sheriff Support Division			
Current			
Personnel services	680,360	685,360	(48,272)
Materials and services	58,550	58,550	(10,929)
Total Sheriff Support Division	738,910	743,910	(59,201)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 59,290	$ -	$ 59,290
92,438	-	92,438
4,000	-	4,000
155,728	-	155,728
348,785	-	348,785
103,960	-	103,960
75	-	75
452,820	-	452,820
1,817,007	-	1,817,007
82,944	-	82,944
1,899,951	-	1,899,951
76,960	-	76,960
27,833	-	27,833
104,793	-	104,793
637,088	-	637,088
47,621	-	47,621
684,709	-	684,709

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2021

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Sheriff Criminal Division			
Current			
Personnel services	$ 3,836,050	$ 3,856,050	$ (376,821)
Materials and services	789,470	789,470	22,257
Special payments	8,000	8,000	6,871
Total Sheriff Criminal Division	4,633,520	4,653,520	(347,693)
Corrections			
Current			
Personnel services	4,068,690	4,088,690	(322,113)
Materials and services	378,650	388,650	(106,250)
Total Corrections	4,447,340	4,477,340	(428,363)
Juvenile Department			
Current			
Personnel services	662,740	662,740	(36,287)
Materials and services	155,120	155,120	(11,839)
Special payments	5,000	5,000	(4,760)
Total Juvenile Department	822,860	822,860	(52,886)
Emergency Management			
Current			
Personnel services	334,500	334,500	5,892
Materials and services	104,560	222,161	(101,868)
Total Emergency Services	439,060	556,661	(95,976)
Surveyor			
Current			
Personnel services	239,020	239,020	(9,120)
Materials and services	4,890	4,890	2,306
Total Surveyor	243,910	243,910	(6,814)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 3,479,229	$ -	$ 3,479,229
811,727	-	811,727
14,871	-	14,871
4,305,827	-	4,305,827
3,766,577	-	3,766,577
282,400	-	282,400
4,048,977	-	4,048,977
626,453	-	626,453
143,281	-	143,281
240	-	240
769,974	-	769,974
340,392	-	340,392
120,293	-	120,293
460,685	-	460,685
229,900	-	229,900
7,196	-	7,196
237,096	-	237,096

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2021

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Planning Division			
Current			
Personnel services	$ 525,090	$ 525,090	$ (50,613)
Materials and services	98,850	81,500	(53,752)
Total Planning Division	623,940	606,590	(104,365)
Parks Maintenance			
Current			
Personnel services	198,770	198,770	(16,374)
Materials and services	59,160	59,160	3,901
Special payments	640	640	(213)
Total Parks Maintenance	258,570	258,570	(12,686)
Jail Nurse			
Current			
Personnel services	281,660	281,660	(12,446)
Materials and services	223,550	223,550	(97,299)
Total Jail Nurse	505,210	505,210	(109,745)
Code Compliance			
Current			
Personnel services	245,190	245,190	(3,802)
Materials and services	31,230	31,230	(8,230)
Total Code Enforcement	276,420	276,420	(12,032)
Contingency	2,777,220	2,676,190	(2,676,190)
Total expenditures	26,495,500	26,770,242	(4,688,262)
Excess (deficiency) of revenues over (under) expenditures	(4,808,140)	(4,808,140)	5,870,272

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 474,477	$ -	$ 474,477
27,748	-	27,748
502,225	-	502,225
182,396	-	182,396
63,061	-	63,061
427	-	427
245,884	-	245,884
269,214	-	269,214
126,251	-	126,251
395,465	-	395,465
241,388	-	241,388
23,000	-	23,000
264,388	-	264,388
-	-	-
22,081,980	-	22,081,980
1,062,132	-	1,062,132

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2021

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
OTHER FINANCING SOURCES (USES)			
Transfers in	$ 373,640	$ 373,640	$ -
Transfers out	(4,068,700)	(4,068,700)	(153,690)
Total other financing sources (uses)	(3,695,060)	(3,695,060)	153,690
Net change in fund balance	(8,503,200)	(8,503,200)	6,023,962
Fund balance - beginning	14,043,220	14,043,220	550,798
Fund balance - ending	$ 5,540,020	$ 5,540,020	$ 6,574,760

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 373,640	$ -	$ 373,640
(3,915,010)	-	(3,915,010)
(3,541,370)	-	(3,541,370)
(2,479,238)	-	(2,479,238)
14,594,018	-	14,594,018
$ 12,114,780	$ -	$ 12,114,780

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL ROADS FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$13,397,160	$ (5,389,210)	$ 8,007,950	$ -	$ 8,007,950
Charges for services	305,000	(102,223)	202,777	-	202,777
Investment earnings	200,000	(132,259)	67,741	-	67,741
Miscellaneous	21,380	16,436	37,816	-	37,816
Total revenues	13,923,540	(5,607,256)	8,316,284	-	8,316,284
EXPENDITURES					
Administration and Support					
Current					
Personnel services	797,400	(306,760)	490,640	-	490,640
Materials and services	288,930	(8,359)	280,571	-	280,571
Total Administration and Support	1,086,330	(315,119)	771,211	-	771,211
Maintenance and Construction					
Current					
Personnel services	3,012,690	(391,281)	2,621,409	-	2,621,409
Materials and services	5,501,760	(2,131,762)	3,369,998	-	3,369,998
Special payments	43,150	(42,399)	751	-	751
Capital outlay	2,275,000	(2,242,874)	32,126	-	32,126
Total Maintenance and Construction	10,832,600	(4,808,316)	6,024,284	-	6,024,284
Contingency	7,668,240	(7,668,240)	-	-	-
Total expenditures	19,587,170	(12,791,675)	6,795,495	-	6,795,495
Excess (deficiency) of revenues over (under) expenditures	(5,663,630)	7,184,419	1,520,789	-	1,520,789
OTHER FINANCING SOURCES (USES)					
Transfers out	(628,530)	-	(628,530)	-	(628,530)
Net change in fund balance	(6,292,160)	7,184,419	892,259	-	892,259
Fund balance - beginning	11,421,240	(461,096)	10,960,144	436,328	11,396,472
Fund balance - ending	$ 5,129,080	$ 6,723,323	$ 11,852,403	$ 436,328	$12,288,731

OTHER SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES

CLATSOP COUNTY
Oregon

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2021

	Special Revenue Funds			
	General Government			
	General Fund Stabilization	County Clerk Records	Animal Shelter Donations	Insurance Reserve
ASSETS				
Cash and cash equivalents	$ 2,967,639	$ 8,399	$ 409,973	$ 367,518
Accounts receivable	-	109	175	623
Property taxes receivable	-	-	-	-
Prepaids	-	-	-	-
Total assets	$ 2,967,639	$ 8,508	$ 410,148	$ 368,141
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable and accrued expenditures	$ -	$ -	$ 764	$ 3,057
Accrued payroll and liabilities	-	-	-	-
Total liabilities	-	-	764	3,057
Deferred inflows of resources				
Unavailable revenue - property taxes	-	-	-	-
Unavailable revenue - deposits	-	-	-	-
Unearned revenue - grants	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances				
Nonspendable for prepaid items	-	-	-	-
Restricted for:				
Highways and streets	-	-	-	-
Education	-	-	-	-
Economic development	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
County fair	-	-	-	-
Land corner preservation	-	-	-	-
Parks	-	-	-	-
Animal shelter	-	-	409,384	-
Other	-	8,508	-	-
Committed to capital projects	-	-	-	-
Assigned to:				
Insurance reserve	-	-	-	365,084
Debt service	-	-	-	-
Other	2,967,639	-	-	-
Total fund balances	2,967,639	8,508	409,384	365,084
Total liabilities, deferred inflows of resources, and fund balances	$ 2,967,639	$ 8,508	$ 410,148	$ 368,141

Special Revenue Funds					
	Public Safety				
General Government COVID	Rural Law Enforcement	Child Support	Juvenile Crime Prevention	Parole & Probation Division	Marine Patrol
$ 3,908,953	$ 2,440,081	$ 25,969	$ 156,246	$ 2,285,694	$ 100,155
-	4,893	30,961	30,602	98,065	74,849
-	64,824	-	-	-	-
-	-	-	-	-	-
$ 3,908,953	$ 2,509,798	$ 56,930	$ 186,848	$ 2,383,759	$ 175,004
$ -	$ 13,228	$ 4,420	$ 1,214	$ 62,308	$ 7,826
-	-	2,711	1,692	21,415	4,449
-	13,228	7,131	2,906	83,723	12,275
-	50,846	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	50,846	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,445,724	49,799	183,942	2,300,036	162,729
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,908,953	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,908,953	2,445,724	49,799	183,942	2,300,036	162,729
$ 3,908,953	$ 2,509,798	$ 56,930	$ 186,848	$ 2,383,759	$ 175,004

(Continued)

CLATSOP COUNTY
Oregon

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2021

(Continued)

	Special Revenue Funds		
	Public Safety		
	Child Custody Mediation and Drug Project	Courthouse Security	State Timber Enforcement
ASSETS			
Cash and cash equivalents	$ 31,854	$ 103,743	$ 954,475
Accounts receivable	-	748	-
Property taxes receivable	-	-	-
Prepaids	-	-	-
Total assets	$ 31,854	$ 104,491	$ 954,475
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable and accrued expenditures	$ 429	$ -	$ -
Accrued payroll and liabilities	104	-	-
Total liabilities	533	-	-
Deferred inflows of resources			
Unavailable revenue - property taxes	-	-	-
Unavailable revenue - deposits	-	-	-
Unearned revenue - grants	-	-	-
Total deferred inflows of resources	-	-	-
Fund balances			
Nonspendable for prepaid items	-	-	-
Restricted for:			
Highways and streets	-	-	-
Education	-	-	-
Economic development	-	-	-
Health and human services	-	-	-
Public safety	31,321	104,491	954,475
County fair	-	-	-
Land corner preservation	-	-	-
Parks	-	-	-
Animal shelter	-	-	-
Other	-	-	-
Committed to capital projects	-	-	-
Assigned to:			
Insurance reserve	-	-	-
Debt service	-	-	-
Other	-	-	-
Total fund balances	31,321	104,491	954,475
Total liabilities, deferred inflows of resources, and fund balances	$ 31,854	$ 104,491	$ 954,475

Special Revenue Funds						
Land Use, Housing, and Transportation				Culture and Recreation - Fair Board	Economic Development	
Building Codes	Land Corner Preservation	Bike Paths	Road District No. 1		Clatsop County Fisheries	Industrial Development Revolving
$ 1,411,593	$ 408,335	$ 137,534	$ 863,354	$ 669,132	$ 194,135	$ 3,215,319
2,741	998	2,982	-	-	98,881	-
-	-	-	91,706	13,632	-	-
-	-	-	-	2,500	-	-
$ 1,414,334	$ 409,333	$ 140,516	$ 955,060	$ 685,264	$ 293,016	$ 3,215,319
$ 18,816	$ 730	$ -	$ -	$ 23,411	$ 13,452	$ -
8,375	1,089	-	-	2,948	7,697	-
27,191	1,819	-	-	26,359	21,149	-
-	-	-	71,939	10,490	-	-
-	-	-	-	12,471	-	-
600	-	-	-	-	-	-
600	-	-	71,939	22,961	-	-
-	-	-	-	2,500	-	-
-	-	140,516	883,121	-	-	-
-	-	-	-	-	-	-
1,386,543	-	-	-	-	271,867	3,215,319
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	633,444	-	-
-	407,514	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,386,543	407,514	140,516	883,121	635,944	271,867	3,215,319
$ 1,414,334	$ 409,333	$ 140,516	$ 955,060	$ 685,264	$ 293,016	$ 3,215,319

(Continued)

CLATSOP COUNTY
Oregon

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2021

(Continued)

	Special Revenue Funds			
	Economic Development	Health and Human Services		Education
	Video Lottery	Mental Health Grants	Public Health	Law Library
ASSETS				
Cash and cash equivalents	$ 294,274	$ 437,957	$ 1,245,614	$ 12,506
Accounts receivable	-	7,945	712,414	-
Property taxes receivable	-	-	-	-
Prepaids	-	-	-	-
Total assets	$ 294,274	$ 445,902	$ 1,958,028	$ 12,506
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable and accrued expenditures	$ -	$ 13,957	$ 98,786	$ 163
Accrued payroll and liabilities	-	3,998	23,849	284
Total liabilities	-	17,955	122,635	447
Deferred inflows of resources				
Unavailable revenue - property taxes	-	-	-	-
Unavailable revenue - deposits	-	-	-	-
Unearned revenue - grants	-	-	(164,301)	-
Total deferred inflows of resources	-	-	(164,301)	-
Fund balances				
Nonspendable for prepaid items	-	-	-	-
Restricted for:				
Highways and streets	-	-	-	-
Education	-	-	-	12,059
Economic development	294,274	-	-	-
Health and human services	-	427,947	1,999,694	-
Public safety	-	-	-	-
County fair	-	-	-	-
Land corner preservation	-	-	-	-
Parks	-	-	-	-
Animal shelter	-	-	-	-
Other	-	-	-	-
Committed to capital projects	-	-	-	-
Assigned to:				
Insurance reserve	-	-	-	-
Debt service	-	-	-	-
Other	-	-	-	-
Total fund balances	294,274	427,947	1,999,694	12,059
Total liabilities, deferred inflows of resources, and fund balances	$ 294,274	$ 445,902	$ 1,958,028	$ 12,506

Special Revenue Fund			Capital Projects Funds		Total
Education	Debt Service Funds		General Roads	Park and Land	Nonmajor
4-H and Extension	Debt Service	Bond and UAL Reserve	Equipment Replacement	Acquisition and Maintenance	Governmental Funds
$ 296,914	$ 557,623	$ 1,180,167	$ 170,147	$ 864,889	$ 25,720,192
-	-	-	-	-	1,066,986
14,085	42,200	-	-	-	226,447
-	-	-	-	-	2,500
$ 310,999	$ 599,823	$ 1,180,167	$ 170,147	$ 864,889	$ 27,016,125
$ 70,761	$ -	$ -	$ -	$ -	$ 333,322
-	-	-	-	-	78,611
70,761	-	-	-	-	411,933
11,022	33,477	-	-	-	177,774
-	-	-	-	-	12,471
-	-	-	-	-	(163,701)
11,022	33,477	-	-	-	26,544
-	-	-	-	-	2,500
-	-	-	-	-	1,023,637
229,216	-	-	-	-	241,275
-	-	-	-	-	5,168,003
-	-	-	-	-	2,427,641
-	-	-	-	-	6,232,517
-	-	-	-	-	633,444
-	-	-	-	-	407,514
-	-	-	-	864,889	864,889
-	-	-	-	-	409,384
-	-	-	-	-	3,917,461
-	-	-	170,147	-	170,147
-	-	-	-	-	365,084
-	566,346	1,180,167	-	-	1,746,513
-	-	-	-	-	2,967,639
229,216	566,346	1,180,167	170,147	864,889	26,577,648
$ 310,999	$ 599,823	$ 1,180,167	$ 170,147	$ 864,889	$ 27,016,125

CLATSOP COUNTY
Oregon

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2021

	Special Revenue Funds			
	General Government			
	General Fund Stabilization	County Clerk Records	Animal Shelter Donations	Insurance Reserve
REVENUES				
Property taxes	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-
Timber and land sales	952,217	-	-	-
Licenses, permits, and fees	-	-	-	-
Intergovernmental	-	-	836	-
Charges for services	-	12,668	7,677	-
Fines and forfeitures	-	-	-	-
Investment earnings	15,422	50	3,146	2,785
Miscellaneous	-	-	57,474	42,810
Total revenues	967,639	12,718	69,133	45,595
EXPENDITURES				
Current				
General government	-	9,085	35,473	16,065
Public safety	-	-	-	-
Land use, housing, and transportation	-	-	-	-
Parks, culture, and recreation	-	-	-	-
Economic development	-	-	-	-
Health and human services	-	-	-	-
Education	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	9,085	35,473	16,065
Excess (deficiency) of revenues over (under) expenditures	967,639	3,633	33,660	29,530
OTHER FINANCING SOURCES (USES)				
Transfers in	2,000,000	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	2,000,000	-	-	-
Net change in fund balances	2,967,639	3,633	33,660	29,530
Fund balances - beginning	-	4,875	375,724	335,554
Fund balances - ending	$ 2,967,639	$ 8,508	$ 409,384	$ 365,084

	Special Revenue Funds				
	Public Safety				
General Government COVID	Rural Law Enforcement	Child Support	Juvenile Crime Prevention	Parole & Probation Division	Marine Patrol
$ -	$ 1,596,830	$ -	$ -	$ -	$ -
-	115,623	-	-	-	-
-	1,084,100	-	-	-	-
-	-	-	-	-	-
3,906,520	-	157,575	90,244	2,462,642	313,209
-	-	-	-	41,562	-
-	-	-	-	-	-
2,433	26,546	419	1,193	19,843	715
-	37,253	15,310	120	2,954	-
3,908,953	2,860,352	173,304	91,557	2,527,001	313,924
-	-	-	-	-	-
-	3,077,445	225,198	71,090	2,421,040	249,612
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	134,038	-	-	-	-
-	3,211,483	225,198	71,090	2,421,040	249,612
3,908,953	(351,131)	(51,894)	20,467	105,961	64,312
-	-	58,570	-	-	27,200
-	-	-	-	(58,440)	-
-	-	58,570	-	(58,440)	27,200
3,908,953	(351,131)	6,676	20,467	47,521	91,512
-	2,796,855	43,123	163,475	2,252,515	71,217
$ 3,908,953	$ 2,445,724	$ 49,799	$ 183,942	$ 2,300,036	$ 162,729

(Continued)

CLATSOP COUNTY
Oregon

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2021

(Continued)

	Special Revenue Funds		
	Public Safety		
	Child Custody Mediation and Drug Project	Courthouse Security	State Timber Enforcement
REVENUES			
Property taxes	$ -	$ -	$ -
Other taxes	-	-	-
Timber and land sales	-	-	199,851
Licenses, permits, and fees	-	-	-
Intergovernmental	33,080	49,280	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment earnings	337	954	7,094
Miscellaneous	1	-	-
Total revenues	33,418	50,234	206,945
EXPENDITURES			
Current			
General government	-	-	-
Public safety	31,964	72,520	140,790
Land use, housing, and transportation	-	-	-
Parks, culture, and recreation	-	-	-
Economic development	-	-	-
Health and human services	-	-	-
Education	-	-	-
Debt service	-	-	-
Capital outlay	-	-	-
Total expenditures	31,964	72,520	140,790
Excess (deficiency) of revenues over (under) expenditures	1,454	(22,286)	66,155
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	(4,000)	-
Total other financing sources (uses)	-	(4,000)	-
Net change in fund balances	1,454	(26,286)	66,155
Fund balances - beginning	29,867	130,777	888,320
Fund balances - ending	$ 31,321	$ 104,491	$ 954,475

Special Revenue Funds						
					Economic Development	
Land Use, Housing, and Transportation				Culture and Recreation - Fair Board		
Building Codes	Land Corner Preservation	Bike Paths	Road District No. 1		Clatsop County Fisheries	Industrial Development Revolving
$ -	$ -	$ -	$ 2,258,204	$ 356,330	$ -	$ -
-	-	-	163,533	-	-	-
-	-	-	1,533,108	75,705	-	-
959,721	-	-	-	-	-	-
60	-	33,847	-	76,945	712,217	-
14,589	117,658	-	-	-	2,238	-
-	-	-	-	-	-	-
10,348	2,984	1,099	5,689	5,711	1,392	25,647
1,756	190	-	-	25,490	476	-
986,474	120,832	34,946	3,960,534	540,181	716,323	25,647
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	37,153	3,628,460	-	-	-
855,795	58,156	18,537	-	609,983	-	-
-	-	-	-	-	703,467	104,502
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	29,675	-	44,188
855,795	58,156	55,690	3,628,460	639,658	703,467	148,690
130,679	62,676	(20,744)	332,074	(99,477)	12,856	(123,043)
-	-	-	-	-	-	-
(30,080)	-	-	-	-	-	-
(30,080)	-	-	-	-	-	-
100,599	62,676	(20,744)	332,074	(99,477)	12,856	(123,043)
1,285,944	344,838	161,260	551,047	735,421	259,011	3,338,362
$ 1,386,543	$ 407,514	$ 140,516	$ 883,121	$ 635,944	$ 271,867	$ 3,215,319

(Continued)

CLATSOP COUNTY
Oregon

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2021

(Continued)

	Special Revenue Funds			
	Economic Development	Health and Human Services		Education
	Video Lottery	Mental Health Grants	Public Health	Law Library
REVENUES				
Property taxes	$ -	$ -	$ -	$ -
Other taxes	-	62,392	-	-
Timber and land sales	-	-	-	-
Licenses, permits, and fees	-	-	2,200	-
Intergovernmental	575,096	1,879,089	2,732,055	-
Charges for services	-	19,787	1,604,138	-
Fines and forfeitures	-	-	-	34,099
Investment earnings	990	3,500	8,289	234
Miscellaneous	-	280	36,316	-
Total revenues	576,086	1,965,048	4,382,998	34,333
EXPENDITURES				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Land use, housing, and transportation	-	-	-	-
Parks, culture, and recreation	-	-	-	-
Economic development	79,794	-	-	-
Health and human services	-	1,907,024	3,266,160	-
Education	-	-	-	43,367
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	79,794	1,907,024	3,266,160	43,367
Excess (deficiency) of revenues over (under) expenditures	496,292	58,024	1,116,838	(9,034)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	434,960	-
Transfers out	(266,200)	-	-	-
Total other financing sources (uses)	(266,200)	-	434,960	-
Net change in fund balances	230,092	58,024	1,551,798	(9,034)
Fund balances - beginning	64,182	369,923	447,896	21,093
Fund balances - ending	$ 294,274	$ 427,947	$ 1,999,694	$ 12,059

Special Revenue Fund Education 4-H and Extension	Debt Service Funds: Debt Service	Debt Service Funds: Bond and UAL Reserve	Capital Projects Funds: General Roads Equipment Replacement	Capital Projects Funds: Park and Land Acquisition and Maintenance	Total Nonmajor Governmental Funds
$ 349,901	$ 1,426,471	$ -	$ -	$ -	$ 5,987,736
8,304	-	-	-	-	349,852
80,847	2,242	-	-	-	3,928,070
-	-	-	-	-	961,921
-	-	-	-	-	13,022,695
-	-	-	-	-	1,820,317
-	-	-	-	-	34,099
2,947	5,928	8,061	2,230	6,907	172,893
3,570	-	-	27,376	-	251,376
445,569	1,434,641	8,061	29,606	6,907	26,528,959
-	-	-	-	-	60,623
-	-	-	-	-	6,289,659
-	-	-	800	-	3,666,413
-	-	-	-	10,283	1,552,754
-	-	-	-	-	887,763
-	-	-	-	-	5,173,184
485,201	-	-	-	-	528,568
-	1,453,114	-	-	-	1,453,114
-	-	-	700,924	-	908,825
485,201	1,453,114	-	701,724	10,283	20,520,903
(39,632)	(18,473)	8,061	(672,118)	(3,376)	6,008,056
-	170,300	300,000	628,530	-	3,619,560
-	-	-	-	(45,000)	(403,720)
-	170,300	300,000	628,530	(45,000)	3,215,840
(39,632)	151,827	308,061	(43,588)	(48,376)	9,223,896
268,848	414,519	872,106	213,735	913,265	17,353,752
$ 229,216	$ 566,346	$ 1,180,167	$ 170,147	$ 864,889	$ 26,577,648

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND STABILIZATION

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Timber and land sales	$ -	$ 952,217	$ 952,217	$ -	$ 952,217
Investment earnings	6,000	9,422	15,422	-	15,422
Total revenues	6,000	961,639	967,639	-	967,639
EXPENDITURES					
County Clerk Records Contingency	2,006,000	(2,006,000)	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(2,000,000)	2,967,639	967,639	-	967,639
OTHER FINANCING SOURCES (USES)					
Transfers in	2,000,000	-	2,000,000	-	2,000,000
Net change in fund balance	-	2,967,639	2,967,639	-	2,967,639
Fund balance - beginning	-	-	-	-	-
Fund balance - ending	$ -	$ 2,967,639	$ 2,967,639	$ -	$ 2,967,639

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY CLERK RECORDS FUND

For the Year Ended June 30, 2021

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Charges for services	$ 9,000	$ 9,000	$ 3,668
Investment earnings	80	80	(30)
Total revenues	9,080	9,080	3,638
EXPENDITURES			
County Clerk Records			
Current			
Materials and services	8,700	9,100	385
Contingency	4,720	4,320	(4,720)
Total expenditures	13,420	13,420	(4,335)
Excess (deficiency) of revenues over (under) expenditures	(4,340)	(4,340)	7,973
Fund balance - beginning	4,340	4,340	535
Fund balance - ending	$ -	$ -	$ 8,508

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 12,668	$ -	$ 12,668
50	-	50
12,718	-	12,718
9,085	-	9,085
-	-	-
9,085	-	9,085
3,633	-	3,633
4,875	-	4,875
$ 8,508	$ -	$ 8,508

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

ANIMAL SHELTER DONATIONS FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ -	$ 836	$ 836	$ -	$ 836
Charges for services	11,600	(3,923)	7,677	-	7,677
Investment earnings	8,100	(4,954)	3,146	-	3,146
Miscellaneous	21,000	36,474	57,474	-	57,474
Total revenues	40,700	28,433	69,133	-	69,133
EXPENDITURES					
Animal Shelter Enhancement					
Current					
Materials and services	60,000	(24,527)	35,473	-	35,473
Contingency	317,420	(317,420)	-	-	-
Total expenditures	377,420	(341,947)	35,473	-	35,473
Excess (deficiency) of revenues over (under) expenditures	(336,720)	370,380	33,660	-	33,660
Fund balance - beginning	336,720	39,004	375,724	-	375,724
Fund balance - ending	$ -	$ 409,384	$ 409,384	$ -	$ 409,384

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

INSURANCE RESERVE FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Investment earnings	$ 6,500	$ (3,715)	$ 2,785	$ -	$ 2,785
Miscellaneous	-	42,810	42,810	-	42,810
Total revenues	6,500	39,095	45,595	-	45,595
EXPENDITURES					
Insurance Reserve					
Current					
Materials and services	366,510	(350,445)	16,065	-	16,065
Excess (deficiency) of revenues over (under) expenditures	(360,010)	389,540	29,530	-	29,530
Fund balance - beginning	360,010	(24,456)	335,554	-	335,554
Fund balance - ending	$ -	$ 365,084	$ 365,084	$ -	$ 365,084

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COVID FUND

For the Year Ended June 30, 2021

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Intergovernmental	$ -	$ 5,900,000	$ (1,993,480)
Investment earnings	-	-	2,433
Total revenues	-	5,900,000	(1,991,047)
EXPENDITURES			
American Rescue Plan			
Contingency	-	3,900,000	(3,900,000)
PA COVID-19			
Current			
Materials and services	-	1,000,000	(1,000,000)
Contingency	-	500,000	(500,000)
Total PA COVID-19	-	1,500,000	(1,500,000)
Total expenditures	-	5,400,000	(5,400,000)
Excess (deficiency) of revenues over (under) expenditures	-	500,000	3,408,953
OTHER FINANCING SOURCES (USES)			
Transfers out	-	(500,000)	500,000
Net change in fund balance	-	-	3,908,953
Fund balance - beginning	-	-	-
Fund balance - ending	$ -	$ -	$ 3,908,953

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 3,906,520	$ -	$ 3,906,520
2,433	-	2,433
3,908,953	-	3,908,953
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
3,908,953	-	3,908,953
-	-	-
3,908,953	-	3,908,953
-	-	-
$ 3,908,953	$ -	$ 3,908,953

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

RURAL LAW ENFORCEMENT FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Property taxes	$1,533,540	$ 63,290	$1,596,830	$ -	$1,596,830
Other taxes	90,500	25,123	115,623	-	115,623
Timber and land sales	792,900	291,200	1,084,100	-	1,084,100
Investment earnings	80,000	(53,454)	26,546	-	26,546
Miscellaneous	-	37,253	37,253	-	37,253
Total revenues	2,496,940	363,412	2,860,352	-	2,860,352
EXPENDITURES					
Sheriff Rural Law Enforcement District					
Current					
Personnel services	2,522,410	(218,579)	2,303,831	-	2,303,831
Materials and services	771,520	(23,906)	747,614	-	747,614
Special payments	26,000	-	26,000	-	26,000
Capital outlay	128,500	5,538	134,038	-	134,038
Contingency	1,794,750	(1,794,750)	-	-	-
Total expenditures	5,243,180	(2,031,697)	3,211,483	-	3,211,483
Excess (deficiency) of revenues over (under) expenditures	(2,746,240)	2,395,109	(351,131)	-	(351,131)
Fund balance - beginning	2,746,240	50,615	2,796,855	-	2,796,855
Fund balance - ending	$ -	$ 2,445,724	$ 2,445,724	$ -	$ 2,445,724

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

CHILD SUPPORT FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 160,560	$ (2,985)	$ 157,575	$ -	$ 157,575
Investment earnings	-	419	419	-	419
Miscellaneous	14,720	590	15,310	-	15,310
Total revenues	175,280	(1,976)	173,304	-	173,304
EXPENDITURES					
Child Support					
Current					
Personnel services	201,430	(6,567)	194,863	-	194,863
Materials and services	33,060	(2,725)	30,335	-	30,335
Contingency	45,240	(45,240)	-	-	-
Total expenditures	279,730	(54,532)	225,198	-	225,198
Excess (deficiency) of revenues over (under) expenditures	(104,450)	52,556	(51,894)	-	(51,894)
OTHER FINANCING SOURCES (USES)					
Transfers in	58,570	-	58,570	-	58,570
Net change in fund balance	(45,880)	52,556	6,676	-	6,676
Fund balance - beginning	45,880	(2,757)	43,123	-	43,123
Fund balance - ending	$ -	$ 49,799	$ 49,799	$ -	$ 49,799

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

JUVENILE CRIME PREVENTION FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 115,760	$ (25,516)	$ 90,244	$ -	$ 90,244
Investment earnings	-	1,193	1,193	-	1,193
Miscellaneous	-	120	120	-	120
Total revenues	115,760	(24,203)	91,557	-	91,557
EXPENDITURES					
Juvenile Crime Prevention					
Current					
Personnel services	59,470	1,054	60,524	-	60,524
Materials and services	44,470	(33,904)	10,566	-	10,566
Contingency	61,440	(61,440)	-	-	-
Total expenditures	165,380	(94,290)	71,090	-	71,090
Excess (deficiency) of revenues over (under) expenditures	(49,620)	70,087	20,467	-	20,467
Fund balance - beginning	49,620	113,855	163,475	-	163,475
Fund balance - ending	$ -	$ 183,942	$ 183,942	$ -	$ 183,942

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

PAROLE & PROBATION DIVISION FUND

For the Year Ended June 30, 2021

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Intergovernmental	$ 2,300,780	$ 2,409,080	$ 53,562
Charges for services	38,100	38,100	3,462
Investment earnings	45,000	45,000	(25,157)
Miscellaneous	1,200	1,200	1,754
Total revenues	2,385,080	2,493,380	33,621
EXPENDITURES			
Parole and Probation Division			
Current			
Personnel services	1,691,820	1,696,820	(142,126)
Materials and services	886,650	930,450	(276,748)
Special payments	481,000	540,500	(327,856)
Contingency	1,457,590	1,457,590	(1,457,590)
Total expenditures	4,517,060	4,625,360	(2,204,320)
Excess (deficiency) of revenues over (under) expenditures	(2,131,980)	(2,131,980)	2,237,941
OTHER FINANCING SOURCES (USES)			
Transfers out	(58,440)	(58,440)	-
Net change in fund balance	(2,190,420)	(2,190,420)	2,237,941
Fund balance - beginning	2,190,420	2,190,420	62,095
Fund balance - ending	$ -	$ -	$ 2,300,036

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 2,462,642	$ -	$ 2,462,642
41,562	-	41,562
19,843	-	19,843
2,954	-	2,954
2,527,001	-	2,527,001
1,554,694	-	1,554,694
653,702	-	653,702
212,644	-	212,644
-	-	-
2,421,040	-	2,421,040
105,961	-	105,961
(58,440)	-	(58,440)
47,521	-	47,521
2,252,515	-	2,252,515
$ 2,300,036	$ -	$ 2,300,036

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

MARINE PATROL FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 246,400	$ 66,809	$ 313,209	$ -	$ 313,209
Investment earnings	1,000	(285)	715	-	715
Total revenues	247,400	66,524	313,924	-	313,924
EXPENDITURES					
Marine Patrol					
Current					
Personnel services	242,830	(21,674)	221,156	-	221,156
Materials and services	52,020	(23,564)	28,456	-	28,456
Contingency	89,100	(89,100)	-	-	-
Total expenditures	383,950	(134,338)	249,612	-	249,612
Excess (deficiency) of revenues over (under) expenditures	(136,550)	200,862	64,312	-	64,312
OTHER FINANCING SOURCES (USES)					
Transfers in	27,200	-	27,200	-	27,200
Net change in fund balance	(109,350)	200,862	91,512	-	91,512
Fund balance - beginning	109,350	(38,133)	71,217	-	71,217
Fund balance - ending	$ -	$ 162,729	$ 162,729	$ -	$ 162,729

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

CHILD CUSTODY MEDIATION AND DRUG PROJECT FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 32,860	$ 220	$ 33,080	$ -	$ 33,080
Investment earnings	-	337	337	-	337
Miscellaneous	-	1	1	-	1
Total revenues	32,860	558	33,418	-	33,418
EXPENDITURES					
Child Custody Mediation					
Current					
Personnel services	5,440	(13)	5,427	-	5,427
Materials and services	47,220	(20,683)	26,537	-	26,537
Total expenditures	52,660	(20,696)	31,964	-	31,964
Excess (deficiency) of revenues over (under) expenditures	(19,800)	21,254	1,454	-	1,454
Fund balance - beginning	19,800	10,067	29,867	-	29,867
Fund balance - ending	$ -	$ 31,321	$ 31,321	$ -	$ 31,321

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COURTHOUSE SECURITY FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 42,000	$ 7,280	$ 49,280	$ -	$ 49,280
Investment earnings	2,500	(1,546)	954	-	954
Total revenues	44,500	5,734	50,234	-	50,234
EXPENDITURES					
Courthouse Security					
Current					
Personnel services	71,920	-	71,920	-	71,920
Materials and services	10,600	(10,000)	600	-	600
Capital outlay	10,000	(10,000)	-	-	-
Contingency	85,150	(85,150)	-	-	-
Total expenditures	177,670	(105,150)	72,520	-	72,520
Excess (deficiency) of revenues over (under) expenditures	(133,170)	110,884	(22,286)	-	(22,286)
OTHER FINANCING SOURCES (USES)					
Transfers out	(4,000)	-	(4,000)	-	(4,000)
Net change in fund balance	(137,170)	110,884	(26,286)	-	(26,286)
Fund balance - beginning	137,170	(6,393)	130,777	-	130,777
Fund balance - ending	$ -	$ 104,491	$ 104,491	$ -	$ 104,491

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

STATE TIMBER ENFORCEMENT FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Timber and land sales	$ 145,010	$ 54,841	$ 199,851	$ -	$ 199,851
Investment earnings	18,000	(10,906)	7,094	-	7,094
Total revenues	163,010	43,935	206,945	-	206,945
EXPENDITURES					
State Timber Enforcement					
Current					
Personnel services	127,890	-	127,890	-	127,890
Materials and services	30,100	(17,200)	12,900	-	12,900
Contingency	875,090	(875,090)	-	-	-
Total expenditures	1,033,080	(892,290)	140,790	-	140,790
Excess (deficiency) of revenues over (under) expenditures	(870,070)	936,225	66,155	-	66,155
Fund balance - beginning	870,070	18,250	888,320	-	888,320
Fund balance - ending	$ -	$ 954,475	$ 954,475	$ -	$ 954,475

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BUILDING CODES FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Licenses, permits, and fees	$ 756,000	$ 203,721	$ 959,721	$ -	$ 959,721
Intergovernmental	-	60	60	-	60
Charges for services	18,790	(4,201)	14,589	-	14,589
Investment earnings	14,000	(3,652)	10,348	-	10,348
Miscellaneous	1,550	206	1,756	-	1,756
Total revenues	790,340	196,134	986,474	-	986,474
EXPENDITURES					
Building Codes					
Current					
Personnel services	723,510	(34,453)	689,057	-	689,057
Materials and services	192,240	(25,502)	166,738	-	166,738
Contingency	1,043,970	(1,043,970)	-	-	-
Total expenditures	1,959,720	(1,103,925)	855,795	-	855,795
Excess (deficiency) of revenues over (under) expenditures	(1,169,380)	1,300,059	130,679	-	130,679
OTHER FINANCING SOURCES (USES)					
Transfers out	(30,080)	-	(30,080)	-	(30,080)
Net change in fund balance	(1,199,460)	1,300,059	100,599	-	100,599
Fund balance - beginning	1,199,460	86,484	1,285,944	-	1,285,944
Fund balance - ending	$ -	$ 1,386,543	$ 1,386,543	$ -	$ 1,386,543

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

LAND CORNER PRESERVATION FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Charges for services	$ 80,000	$ 37,658	$ 117,658	$ -	$ 117,658
Investment earnings	7,500	(4,516)	2,984	-	2,984
Miscellaneous	190	-	190	-	190
Total revenues	87,690	33,142	120,832	-	120,832
EXPENDITURES					
Surveyor - Land Corner 120					
Current					
Personnel services	49,630	(6,544)	43,086	-	43,086
Materials and services	34,980	(19,910)	15,070	-	15,070
Contingency	336,130	(336,130)	-	-	-
Total expenditures	420,740	(362,584)	58,156	-	58,156
Excess (deficiency) of revenues over (under) expenditures	(333,050)	395,726	62,676	-	62,676
Fund balance - beginning	333,050	11,788	344,838	-	344,838
Fund balance - ending	$ -	$ 407,514	$ 407,514	$ -	$ 407,514

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BIKE PATHS FUND

For the Year Ended June 30, 2021

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Intergovernmental	$ 35,530	$ 35,530	$ (1,683)
Investment earnings	3,000	3,000	(1,901)
Total revenues	38,530	38,530	(3,584)
EXPENDITURES			
Bike Paths			
Current			
Materials and services	41,500	81,500	14,190
Special payments	35,000	-	(35,000)
Contingency	46,190	41,190	(46,190)
Total expenditures	122,690	122,690	(67,000)
Excess (deficiency) of revenues over (under) expenditures	(84,160)	(84,160)	63,416
Fund balance - beginning	84,160	84,160	77,100
Fund balance - ending	$ -	$ -	$ 140,516

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 33,847	$ -	$ 33,847
1,099	-	1,099
34,946	-	34,946
55,690	-	55,690
-	-	-
-	-	-
55,690	-	55,690
(20,744)	-	(20,744)
161,260	-	161,260
$ 140,516	$ -	$ 140,516

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

ROAD DISTRICT NO. 1 FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Property taxes	$ 2,168,960	$ 89,244	$ 2,258,204	$ -	$ 2,258,204
Other taxes	128,000	35,533	163,533	-	163,533
Timber and land sales	1,121,300	411,808	1,533,108	-	1,533,108
Investment earnings	15,000	(9,311)	5,689	-	5,689
Total revenues	3,433,260	527,274	3,960,534	-	3,960,534
EXPENDITURES					
Road District No. 1					
Current					
Materials and services	5,200	(350)	4,850	-	4,850
Special payments	3,623,610	-	3,623,610	-	3,623,610
Total expenditures	3,628,810	(350)	3,628,460	-	3,628,460
Excess (deficiency) of revenues over (under) expenditures	(195,550)	527,624	332,074	-	332,074
Fund balance - beginning	195,550	355,497	551,047	-	551,047
Fund balance - ending	$ -	$ 883,121	$ 883,121	$ -	$ 883,121

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

CULTURE AND RECREATION - FAIR BOARD FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Property taxes	$ 321,700	$ 34,630	$ 356,330	$ -	$ 356,330
Timber and land sales	55,140	20,565	75,705	-	75,705
Intergovernmental	53,000	23,945	76,945	-	76,945
Investment earnings	13,000	(7,289)	5,711	-	5,711
Miscellaneous	284,550	(259,060)	25,490	-	25,490
Total revenues	727,390	(187,209)	540,181	-	540,181
EXPENDITURES					
Fair General Operation					
Current					
Personnel services	317,570	(23,075)	294,495	-	294,495
Materials and services	511,650	(196,162)	315,488	-	315,488
Capital outlay	50,000	(20,325)	29,675	-	29,675
Contingency	564,260	(564,260)	-	-	-
Total expenditures	1,443,480	(803,822)	639,658	-	639,658
Excess (deficiency) of revenues over (under) expenditures	(716,090)	616,613	(99,477)	-	(99,477)
Fund balance - beginning	716,090	19,331	735,421	-	735,421
Fund balance - ending	$ -	$ 635,944	$ 635,944	$ -	$ 635,944

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

CLATSOP COUNTY FISHERIES FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 781,320	$ (69,103)	$ 712,217	$ -	$ 712,217
Charges for services	1,000	1,238	2,238	-	2,238
Investment earnings	3,000	(1,608)	1,392	-	1,392
Miscellaneous	380	96	476	-	476
Total revenues	785,700	(69,377)	716,323	-	716,323
EXPENDITURES					
Clatsop County Fisheries					
Current					
Personnel services	617,820	(77,438)	540,382	-	540,382
Materials and services	210,190	(47,105)	163,085	-	163,085
Contingency	217,690	(217,690)	-	-	-
Total expenditures	1,045,700	(342,233)	703,467	-	703,467
Excess (deficiency) of revenues over (under) expenditures	(260,000)	272,856	12,856	-	12,856
Fund balance - beginning	260,000	(989)	259,011	-	259,011
Fund balance - ending	$ -	$ 271,867	$ 271,867	$ -	$ 271,867

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

INDUSTRIAL DEVELOPMENT REVOLVING FUND

For the Year Ended June 30, 2021

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Investment earnings	$ 70,000	$ 70,000	$ (44,353)
Land sales	463,200	463,200	(463,200)
Total revenues	533,200	533,200	(507,553)
EXPENDITURES			
Industrial Development Revolving Fund			
Current			
Materials and services	121,100	151,100	(46,598)
Capital outlay	-	45,000	(812)
Contingency	3,821,030	3,746,030	(3,746,030)
Total expenditures	3,942,130	3,942,130	(3,793,440)
Excess (deficiency) of revenues over (under) expenditures	(3,408,930)	(3,408,930)	3,285,887
Fund balance - beginning	3,408,930	3,408,930	(70,568)
Fund balance - ending	$ -	$ -	$ 3,215,319

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 25,647	$ -	$ 25,647
-	-	-
25,647	-	25,647
104,502	-	104,502
44,188	-	44,188
-	-	-
148,690	-	148,690
(123,043)	-	(123,043)
3,338,362	-	3,338,362
$ 3,215,319	$ -	$ 3,215,319

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

VIDEO LOTTERY FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 330,000	$ 245,096	$ 575,096	$ -	$ 575,096
Investment earnings	600	390	990	-	990
Miscellaneous	3,000	(3,000)	-	-	-
Total revenues	333,600	242,486	576,086	-	576,086
EXPENDITURES					
Video Lottery					
Current					
Materials and services	19,100	(9,306)	9,794	-	9,794
Special payments	143,000	(73,000)	70,000	-	70,000
Total expenditures	162,100	(82,306)	79,794	-	79,794
Excess (deficiency) of revenues over (under) expenditures	171,500	324,792	496,292	-	496,292
OTHER FINANCING SOURCES (USES)					
Transfers out	(266,200)	-	(266,200)	-	(266,200)
Net change in fund balance	(94,700)	324,792	230,092	-	230,092
Fund balance - beginning	94,700	(30,518)	64,182	-	64,182
Fund balance - ending	$ -	$ 294,274	$ 294,274	$ -	$ 294,274

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

MENTAL HEALTH GRANTS FUND

For the Year Ended June 30, 2021

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Other taxes	$ 8,000	$ 8,000	$ 54,392
Intergovernmental	2,433,300	2,520,398	(641,309)
Charges for services	48,000	48,000	(28,213)
Investment earnings	6,000	6,000	(2,500)
Miscellaneous	280	280	-
Total revenues	2,495,580	2,582,678	(617,630)
EXPENDITURES			
Developmental Disabilities			
Current			
Special payments	25,000	25,000	(25,000)
Mental Health			
Current			
Personnel services	72,950	72,950	(38,252)
Materials and services	6,870	6,870	(3,135)
Special payments	2,250,880	2,292,978	(597,401)
Contingency	108,470	108,470	(108,470)
Total Mental Health	2,439,170	2,481,268	(747,258)
Drug and Alcohol Prevention			
Current			
Personnel services	138,690	138,690	(35,148)
Materials and services	38,690	83,690	(14,218)
Total Drug and Alcohol Prevention	177,380	222,380	(49,366)
Total expenditures	2,641,550	2,728,648	(821,624)
Excess (deficiency) of revenues over (under) expenditures	(145,970)	(145,970)	203,994
Fund balance - beginning	145,970	145,970	223,953
Fund balance - ending	$ -	$ -	$ 427,947

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 62,392	$ -	$ 62,392
1,879,089	-	1,879,089
19,787	-	19,787
3,500	-	3,500
280	-	280
1,965,048	-	1,965,048
-	-	-
34,698	-	34,698
3,735	-	3,735
1,695,577	-	1,695,577
-	-	-
1,734,010	-	1,734,010
103,542	-	103,542
69,472	-	69,472
173,014	-	173,014
1,907,024	-	1,907,024
58,024	-	58,024
369,923	-	369,923
$ 427,947	$ -	$ 427,947

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

PUBLIC HEALTH FUND

For the Year Ended June 30, 2021

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Licenses, permits, and fees	$ 3,150	$ 3,150	$ (950)
Intergovernmental	1,165,690	2,864,747	(132,692)
Charges for services	1,261,650	1,699,845	(95,707)
Investment earnings	7,200	7,200	1,089
Miscellaneous	6,320	6,320	29,996
Total revenues	2,444,010	4,581,262	(198,264)
EXPENDITURES			
HHS Community Health			
Current			
Personnel services	623,140	623,140	(144,110)
Materials and services	458,520	526,863	(202,374)
Total HHS Community Health	1,081,660	1,150,003	(346,484)
Tobacco Prevention			
Current			
Personnel services	147,330	156,610	(72,695)
Materials and services	18,180	38,900	(7,304)
Total Tobacco Prevention	165,510	195,510	(79,999)
Immunization			
Current			
Personnel services	16,010	16,010	44,018
Materials and services	1,450	238,259	(230,636)
Total Immunization	17,460	254,269	(186,618)
Harm Reduction Program			
Current			
Personnel services	170,830	170,830	(52,571)
Materials and services	55,570	250,773	(146,809)
Total Harm Reduction Program	226,400	421,603	(199,380)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 2,200	$ -	$ 2,200
2,732,055	-	2,732,055
1,604,138	-	1,604,138
8,289	-	8,289
36,316	-	36,316
4,382,998	-	4,382,998
479,030	-	479,030
324,489	-	324,489
803,519	-	803,519
83,915	-	83,915
31,596	-	31,596
115,511	-	115,511
60,028	-	60,028
7,623	-	7,623
67,651	-	67,651
118,259	-	118,259
103,964	-	103,964
222,223	-	222,223

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

PUBLIC HEALTH FUND

For the Year Ended June 30, 2021

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Babies First			
Current			
Personnel services	$ 243,560	$ 243,560	$ (118,224)
Materials and services	27,400	127,400	(106,344)
Special payments	-	-	5,147
Total Babies First	270,960	370,960	(219,421)
WIC Program			
Current			
Personnel services	159,440	159,440	(31,068)
Materials and services	69,970	74,970	(8,915)
Total WIC Program	229,410	234,410	(39,983)
Family Planning			
Current			
Personnel services	120,780	120,780	(60,716)
Materials and services	94,500	94,500	(9,448)
Total Family Planning	215,280	215,280	(70,164)
Emergency Preparedness			
Current			
Personnel services	19,250	199,877	324,526
Materials and services	331,740	1,502,688	(1,262,235)
Total Emergency Preparedness	350,990	1,702,565	(937,709)
Environmental Health			
Current			
Personnel services	160,110	160,110	(25,128)
Materials and services	78,840	179,162	(4,292)
Total Environmental Health	238,950	339,272	(29,420)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 125,336	$ -	$ 125,336
21,056	-	21,056
5,147	-	5,147
151,539	-	151,539
128,372	-	128,372
66,055	-	66,055
194,427	-	194,427
60,064	-	60,064
85,052	-	85,052
145,116	-	145,116
524,403	-	524,403
240,453	-	240,453
764,856	-	764,856
134,982	-	134,982
174,870	-	174,870
309,852	-	309,852

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

PUBLIC HEALTH FUND

For the Year Ended June 30, 2021

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Household Hazardous Waste			
Current			
Personnel services	$ 22,270	$ 22,270	$ (16,464)
Materials and services	203,450	203,450	5,116
Debt service	125,310	125,310	(110,310)
Total Household Hazardous Waste	351,030	351,030	(121,658)
Onsite Wastewater Management			
Current			
Personnel services	271,670	271,670	(43,614)
Materials and services	36,720	36,720	(2,682)
Total Onsite Wastewater Management	308,390	308,390	(46,296)
Contingency	186,180	236,180	(236,180)
Total expenditures	3,642,220	5,779,472	(2,513,312)
Excess (deficiency) of revenues over (under) expenditures	(1,198,210)	(1,198,210)	2,315,048
OTHER FINANCING SOURCES (USES)			
Transfers in	588,650	588,650	(153,690)
Net change in fund balance	(609,560)	(609,560)	2,161,358
Fund balance - beginning	609,560	609,560	(161,664)
Fund balance - ending	$ -	$ -	$ 1,999,694

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 5,806	$ -	$ 5,806
208,566	-	208,566
15,000	-	15,000
229,372	-	229,372
228,056	-	228,056
34,038	-	34,038
262,094	-	262,094
-	-	-
3,266,160	-	3,266,160
1,116,838	-	1,116,838
434,960	-	434,960
1,551,798	-	1,551,798
447,896	-	447,896
$ 1,999,694	$ -	$ 1,999,694

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

LAW LIBRARY FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Charges for services	$ 50	$ (50)	$ -	$ -	$ -
Fines and forfeitures	45,580	(11,481)	34,099	-	34,099
Investment earnings	500	(266)	234	-	234
Total revenues	46,130	(11,797)	34,333	-	34,333
EXPENDITURES					
Law Library					
Current					
Personnel services	18,680	(5,827)	12,853	-	12,853
Materials and services	34,750	(4,236)	30,514	-	30,514
Contingency	16,630	(16,630)	-	-	-
Total expenditures	70,060	(26,693)	43,367	-	43,367
Excess (deficiency) of revenues over (under) expenditures	(23,930)	14,896	(9,034)	-	(9,034)
Fund balance - beginning	23,930	(2,837)	21,093	-	21,093
Fund balance - ending	$ -	$ 12,059	$ 12,059	$ -	$ 12,059

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

4-H AND EXTENSION FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Property taxes	$ 335,390	$ 14,511	$ 349,901	$ -	$ 349,901
Other taxes	6,500	1,804	8,304	-	8,304
Timber and land sales	58,900	21,947	80,847	-	80,847
Investment earnings	5,000	(2,053)	2,947	-	2,947
Miscellaneous	25,000	(21,430)	3,570	-	3,570
Total revenues	430,790	14,779	445,569	-	445,569
EXPENDITURES					
4-H and Extension					
Current					
Materials and services	536,110	(50,909)	485,201	-	485,201
Contingency	186,160	(186,160)	-	-	-
Total expenditures	722,270	(237,069)	485,201	-	485,201
Excess (deficiency) of revenues over (under) expenditures	(291,480)	251,848	(39,632)	-	(39,632)
Fund balance - beginning	291,480	(22,632)	268,848	-	268,848
Fund balance - ending	$ -	$ 229,216	$ 229,216	$ -	$ 229,216

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DEBT SERVICE FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Property taxes	$ 1,283,300	$ 143,171	$ 1,426,471	$ -	$ 1,426,471
Timber and land sales	-	2,242	2,242	-	2,242
Investment earnings	3,000	2,928	5,928	-	5,928
Total revenues	1,286,300	148,341	1,434,641	-	1,434,641
EXPENDITURES					
Debt Service					
Debt service	1,453,600	(486)	1,453,114	-	1,453,114
Contingency	198,870	(198,870)	-	-	-
Total expenditures	1,652,470	(199,356)	1,453,114	-	1,453,114
Excess (deficiency) of revenues over (under) expenditures	(366,170)	347,697	(18,473)	-	(18,473)
OTHER FINANCING SOURCES (USES)					
Transfers in	170,300	-	170,300	-	170,300
Net change in fund balance	(195,870)	347,697	151,827	-	151,827
Fund balance - beginning	195,870	218,649	414,519	-	414,519
Fund balance - ending	$ -	$ 566,346	$ 566,346	$ -	$ 566,346

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

BOND AND UAL RESERVE FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Investment earnings	$ 12,000	$ (3,939)	$ 8,061	$ -	$ 8,061
EXPENDITURES					
Bond and UAL Reserve Contingency	1,419,240	(1,419,240)	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(1,407,240)	1,415,301	8,061	-	8,061
OTHER FINANCING SOURCES (USES)					
Transfers in	300,000	-	300,000	-	300,000
Net change in fund balance	(1,107,240)	1,415,301	308,061	-	308,061
Fund balance - beginning	1,107,240	(235,134)	872,106	-	872,106
Fund balance - ending	$ -	$ 1,180,167	$ 1,180,167	$ -	$ 1,180,167

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

SPECIAL PROJECTS FUND

For the Year Ended June 30, 2021

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Timber and land sales	$ -	$ -	$ 292,946
Intergovernmental	2,000,000	3,739,364	(2,082,743)
Investment earnings	160,000	160,000	74,433
Miscellaneous	15,000	15,000	32,199
Total revenues	2,175,000	3,914,364	(1,683,165)
EXPENDITURES			
Special Projects			
Current			
Materials and services	148,100	1,320,964	(27,985)
Capital outlay	20,786,200	21,840,200	(16,250,714)
Contingency	750,000	250,000	(250,000)
Total Special Projects	21,684,300	23,411,164	(16,528,699)
Fleet Replacement			
Capital outlay	27,500	27,500	(27,500)
Contingency	87,310	87,310	(87,310)
Total Fleet Replacement	114,810	114,810	(114,810)
Total expenditures	21,799,110	23,525,974	(16,643,509)
Excess (deficiency) of revenues over (under) expenditures	(19,624,110)	(19,611,610)	14,960,344
OTHER FINANCING SOURCES (USES)			
Bond proceeds	70,320	70,320	(70,320)
Transfers in	1,424,360	1,424,360	-
Transfers out	(470,300)	(470,300)	-
Total other financing sources (uses)	1,024,380	1,024,380	(70,320)
Net change in fund balance	(18,599,730)	(18,587,230)	14,890,024
Fund balance - beginning	24,627,680	24,615,180	4,939,039
Fund balance - ending	$ 6,027,950	$ 6,027,950	$ 19,829,063

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 292,946	$ -	$ 292,946
1,656,621	-	1,656,621
234,433	-	234,433
47,199	-	47,199
2,231,199	-	2,231,199
1,292,979	-	1,292,979
5,589,486	-	5,589,486
-	-	-
6,882,465	-	6,882,465
-	-	-
-	-	-
-	-	-
6,882,465	-	6,882,465
(4,651,266)	-	(4,651,266)
-	-	-
1,424,360	-	1,424,360
(470,300)	-	(470,300)
954,060	-	954,060
(3,697,206)	-	(3,697,206)
29,554,219	-	29,554,219
$ 25,857,013	$ -	$ 25,857,013

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL ROADS EQUIPMENT REPLACEMENT FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Investment earnings	$ 3,000	$ (770)	$ 2,230	$ -	$ 2,230
Miscellaneous	-	27,376	27,376	-	27,376
Total revenues	3,000	26,606	29,606	-	29,606
EXPENDITURES					
Equipment Replacement					
Current					
Materials and services	800	-	800	-	800
Capital outlay	793,970	(93,046)	700,924	-	700,924
Total expenditures	794,770	(93,046)	701,724	-	701,724
Excess (deficiency) of revenues over (under) expenditures	(791,770)	119,652	(672,118)	-	(672,118)
OTHER FINANCING SOURCES (USES)					
Transfers in	628,530	-	628,530	-	628,530
Net change in fund balance	(163,240)	119,652	(43,588)	-	(43,588)
Fund balance - beginning	163,240	50,495	213,735	-	213,735
Fund balance - ending	$ -	$ 170,147	$ 170,147	$ -	$ 170,147

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

PARK AND LAND ACQUISITION AND MAINTENANCE FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Investment earnings	$ 18,000	$ (11,093)	$ 6,907	$ -	$ 6,907
EXPENDITURES					
Parks and Land Acquisition Maintenance					
Current					
Materials and services	21,100	(10,817)	10,283	-	10,283
Contingency	863,720	(863,720)	-	-	-
Total expenditures	884,820	(874,537)	10,283	-	10,283
Excess (deficiency) of revenues over (under) expenditures	(866,820)	863,444	(3,376)	-	(3,376)
OTHER FINANCING SOURCES (USES)					
Transfers out	(45,000)	-	(45,000)	-	(45,000)
Net change in fund balance	(911,820)	863,444	(48,376)	-	(48,376)
Fund balance - beginning	911,820	1,445	913,265	-	913,265
Fund balance - ending	$ -	$ 864,889	$ 864,889	$ -	$ 864,889

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL

WESTPORT SEWER OPERATING FUND

For the Year Ended June 30, 2021

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Charges for services	$ 105,000	$ 4,562	$ 109,562	$ -	$ 109,562
Investment earnings	1,100	(507)	593	-	593
Miscellaneous	-	92	92	-	92
Total revenues	106,100	4,147	110,247	-	110,247
EXPENSES					
Westport Sewer Service					
Current					
Materials and services	88,570	(9,284)	79,286	-	79,286
Special payments	1,400	(71)	1,329	-	1,329
Depreciation	-	-	-	75,108	75,108
Debt service	6,300	(74)	6,226	(6,226)	-
Contingency	78,920	(78,920)	-	-	-
Total expenses	175,190	(88,349)	86,841	68,882	155,723
Excess (deficiency) of revenues over (under) expenses	(69,090)	92,496	23,406	(68,882)	(45,476)
OTHER FINANCING SOURCES (USES)					
Capital contributions	-	-	-	76,053	76,053
Transfers out	(2,000)	-	(2,000)	(6,226)	(8,226)
Total other financing sources (uses)	(2,000)	-	(2,000)	69,827	67,827
Change in net position	(71,090)	92,496	21,406	945	22,351
Net position - beginning	71,090	(333)	70,757	135,894	206,651
Net position - ending	$ -	$ 92,163	$ 92,163	$ 136,839	$ 229,002

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL

WESTPORT SEWER EQUIPMENT REPLACEMENT FUND

For the Year Ended June 30, 2021

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Charges for services	$ 65,800	$ 65,800	$ -
Intergovernmental	-	20,000	(20,000)
Investment earnings	800	800	(596)
Total revenues	66,600	86,600	(20,596)
EXPENSES			
Westport Sewer Equipment			
Current			
Materials and services	11,700	11,700	(7,637)
Capital outlay	80,000	100,000	(23,947)
Contingency	2,210	2,210	(2,210)
Total expenses	93,910	113,910	(33,794)
Excess (deficiency) of revenues over (under) expenses	(27,310)	(27,310)	13,198
OTHER FINANCING SOURCES (USES)			
Capital contributions	-	-	-
Transfers in	2,000	2,000	-
Total other financing sources (uses)	2,000	2,000	-
Change in net position	(25,310)	(25,310)	13,198
Net position - beginning	25,310	25,310	2,085
Net position - ending	$ -	$ -	$ 15,283

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 65,800	$ -	$ 65,800
-	-	-
204	-	204
66,004	-	66,004
4,063	-	4,063
76,053	(76,053)	-
-	-	-
80,116	(76,053)	4,063
(14,112)	76,053	61,941
-	(76,053)	(76,053)
2,000	6,226	8,226
2,000	(69,827)	(67,827)
(12,112)	6,226	(5,886)
27,395	(48,226)	(20,831)
$ 15,283	$ (42,000)	$ (26,717)

OTHER FINANCIAL SCHEDULES

CLATSOP COUNTY
Oregon

SCHEDULE OF PROPERTY TAX TRANSACTIONS - TAXING DISTRICT

For the Year Ended June 30, 2021

Tax Year	Taxes Receivable July 1, 2020	2020-2021 Levy	Adjustments	Collections	Taxes Receivable June 30, 2021
2020-2021	$ -	$ 16,215,210	$ (447,310)	$ 15,423,537	$ 344,363
2019-2020	505,101	-	(11,091)	331,317	162,693
2018-2019	177,315	-	(7,535)	94,106	75,674
2017-2018	99,291	-	(362)	72,490	26,439
2016-2017	29,737	-	(254)	23,648	5,835
2015-2016	9,132	-	(440)	3,350	5,342
2014-2015	5,597	-	(491)	2,045	3,061
Prior	13,720	-	(1,090)	624	12,006
Subtotal - Prior	839,893	-	(21,263)	527,580	291,050
Total	$ 839,893	$ 16,215,210	$ (468,573)	$ 15,951,117	$ 635,413

CLATSOP COUNTY
Oregon

SCHEDULE OF PROPERTY TAX TRANSACTIONS - COUNTY-WIDE

For the Year Ended June 30, 2021

Tax Year	Taxes Receivable July 1, 2020	2020-2021 Levy	Adjustments	Collections	Taxes Receivable June 30, 2021
2020-2021	$ -	$ 95,602,585	$ (2,637,281)	$ 90,934,996	$ 2,030,308
2019-2020	2,955,993	-	(64,912)	1,938,958	952,123
2018-2019	1,080,953	-	(45,943)	573,686	461,324
2017-2018	594,098	-	(2,174)	433,737	158,187
2016-2017	167,123	-	(1,429)	132,903	32,791
2015-2016	50,780	-	(2,440)	18,627	29,713
2014-2015	31,489	-	(2,760)	11,510	17,219
Prior	78,157	-	(6,217)	3,557	68,383
Subtotal - Prior	4,958,593	-	(125,875)	3,112,978	1,719,740
Total	$ 4,958,593	$ 95,602,585	$ (2,763,156)	$ 94,047,974	$ 3,750,048

CLATSOP COUNTY
Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR RETIREMENT OF LONG-TERM DEBT

For the Year Ended June 30, 2021

	Total Requirement All Issues			Bank of America Series 2012		
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total
2021-2022	$ 822,030	$ 969,821	$ 1,791,851	$ 277,295	$ 6,045	$ 283,340
2022-2023	614,916	943,516	1,558,432	-	-	-
2023-2024	675,102	920,450	1,595,552	-	-	-
2024-2025	740,294	895,042	1,635,336	-	-	-
2025-2026	800,491	866,901	1,667,392	-	-	-
2026-2027	870,698	836,418	1,707,116	-	-	-
2027-2028	933,333	805,684	1,739,017	-	-	-
2028-2029	1,008,333	769,825	1,778,158	-	-	-
2029-2030	1,088,338	730,924	1,819,262	-	-	-
2030-2031	1,050,000	681,250	1,731,250	-	-	-
Thereafter	12,575,000	3,098,500	15,673,500	-	-	-
Total	$21,178,535	$ 11,518,331	$ 32,696,866	$ 277,295	$ 6,045	$ 283,340

	Columbia State Bank Series 2014			DEQ Loan		
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total
2021-2022	$ 133,333	$ 32,962	$ 166,295	$ 6,402	$ 1,114	$ 7,516
2022-2023	133,333	29,083	162,416	6,583	933	7,516
2023-2024	133,333	25,203	158,536	6,769	747	7,516
2024-2025	133,333	21,387	154,720	6,961	555	7,516
2025-2026	133,333	17,443	150,776	7,158	358	7,516
2026-2027	133,333	13,563	146,896	7,365	155	7,520
2027-2028	133,333	9,684	143,017	-	-	-
2028-2029	133,333	5,825	139,158	-	-	-
2029-2030	133,338	1,924	135,262	-	-	-
2030-2031	-	-	-	-	-	-
Total	$ 1,200,002	$ 157,074	$ 1,357,076	$ 41,238	$ 3,862	$ 45,100

	Bank of America Series 2019		
Fiscal Year	Principal	Interest	Total
2021-2022	$ 405,000	$ 929,700	$ 1,334,700
2022-2023	475,000	913,500	1,388,500
2023-2024	535,000	894,500	1,429,500
2024-2025	600,000	873,100	1,473,100
2025-2026	660,000	849,100	1,509,100
2026-2027	730,000	822,700	1,552,700
2027-2028	800,000	796,000	1,596,000
2028-2029	875,000	764,000	1,639,000
2029-2030	955,000	729,000	1,684,000
2030-2031	1,050,000	681,250	1,731,250
Thereafter	12,575,000	3,098,500	15,673,500
Total	$19,660,000	$ 11,351,350	$ 31,011,350

STATISTICAL SECTION

This part of Clatsop County's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health. This section contains the following tables and information:

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

- **Revenue Capacity –** These schedules contain information to help the reader assess the County's most significant local revenue sources.

- **Debt Capacity –** These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

- **Economic and Demographic Information –** These schedules offer economic and demographic indicators to help the reader understand the environment wherein the County's financial activities take place.

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

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Report for the relevant year.

CLATSOP COUNTY
Oregon

SCHEDULE OF GOVERNMENTAL LONG-TERM OBLIGATIONS
PRINCIPAL AND INTEREST TRANSACTIONS

For the Year Ended June 30, 2021

Obligation	Interest Rates	Date of Issue	Principal: Outstanding June 30, 2020	Principal: Additions	Principal: Matured and Paid	Principal: Outstanding June 30, 2021	Interest Matured and Paid
Bonds							
Bank of America Series 2012	2.18%	July 2012	$ 548,674	$ -	$ 271,379	$ 277,295	$ 275,645
Bank of America Series 2019	3-5%	August 2014	20,000,000	-	340,000	19,660,000	2,143,387
Total bonds			20,548,674	-	611,379	19,937,295	2,419,032
Loans							
DEQ Loan	2.81%	August 2005	47,464	-	6,226	41,238	32,828
Columbia State Bank Series 2014	2.87%	August 2014	1,333,335	-	133,333	1,200,002	310,215
Total loans			1,380,799	-	139,559	1,241,240	343,043
Capital leases							
Solutions Yes Copier Lease	0.00%	April 2016	3,096	-	3,096	-	-
Total			$ 21,932,569	$ -	$ 754,034	$ 21,178,535	$ 2,762,075

CLATSOP COUNTY
Oregon

FUTURE DEBT SERVICE REQUIREMENTS

For the Year Ended June 30, 2021

	General Obligation Bonds				Loan	
	Bank of America Series 2012		Bank of America Series 2019		Columbia State Bank Series 2014	
	Principal	Interest	Principal	Interest	Principal	Interest
2021-22	$ 277,295	$ 6,045	$ 405,000	$ 929,700	$ 133,333	$ 32,962
2022-23	-	-	475,000	913,500	133,333	29,083
2023-24	-	-	535,000	894,500	133,333	25,203
2024-25	-	-	600,000	873,100	133,333	21,387
2025-26	-	-	660,000	849,100	133,333	17,443
2026-27	-	-	730,000	822,700	133,333	13,563
2027-28	-	-	800,000	796,000	133,333	9,684
2028-29	-	-	875,000	764,000	133,333	5,825
2029-30	-	-	955,000	729,000	133,338	1,924
2030-31	-	-	1,050,000	681,250	-	-
2031-32	-	-	1,150,000	628,750	-	-
2032-33	-	-	1,255,000	571,250	-	-
2033-34	-	-	1,370,000	508,500	-	-
2034-35	-	-	1,490,000	440,000	-	-
2035-36	-	-	1,615,000	365,500	-	-
2036-37	-	-	1,750,000	284,750	-	-
2037-38	-	-	1,895,000	197,250	-	-
2038-39	-	-	2,050,000	102,500	-	-
	$ 277,295	$ 6,045	$ 19,660,000	$ 11,351,350	$ 1,200,002	$ 157,074

Loan			
DEQ Loan		Totals	
Principal	Interest	Principal	Interest
$ 6,402	$ 1,114	$ 822,030	$ 969,821
6,583	933	614,916	943,516
6,769	747	675,102	920,450
6,961	555	740,294	895,042
7,158	358	800,491	866,901
7,365	155	870,698	836,418
-	-	933,333	805,684
-	-	1,008,333	769,825
-	-	1,088,338	730,924
-	-	1,050,000	681,250
-	-	1,150,000	628,750
-	-	1,255,000	571,250
-	-	1,370,000	508,500
-	-	1,490,000	440,000
-	-	1,615,000	365,500
-	-	1,750,000	284,750
-	-	1,895,000	197,250
-	-	2,050,000	102,500
$ 41,238	$ 3,862	$ 21,178,535	$ 11,518,331

CLATSOP COUNTY
Oregon

NET POSITION BY COMPONENT

Last Ten Fiscal Years

	Fiscal Year Ended June 30			
	2021	2020	2019	2018
Governmental activities				
Net investment in capital assets	$ 137,068,627	$ 139,807,869	$ 143,266,695	$ 150,149,925
Restricted	33,178,168	26,473,573	26,376,876	24,210,572
Unrestricted	369,448	5,418,277	7,090,173	7,074,795
Total governmental activities net position	$ 170,616,243	$ 171,699,719	$ 176,733,744	$ 181,435,292
Business-type activities				
Net investment in capital assets	$ 95,601	$ 88,430	$ 158,628	$ 231,238
Unrestricted	106,684	97,390	95,524	108,928
Total business-type activities net position	$ 202,285	$ 185,820	$ 254,152	$ 340,166
Totals - all activities				
Net investment in capital assets	$ 137,164,228	$ 139,896,299	$ 143,425,323	$ 150,381,163
Restricted	33,178,168	26,473,573	26,376,876	24,210,572
Unrestricted	476,132	5,515,667	7,185,697	7,183,723
Total net position	$ 170,818,528	$ 171,885,539	$ 176,987,896	$ 181,775,458

Fiscal Year Ended June 30					
2017	2016	2015	2014	2013	2012
$157,396,388	$164,493,924	$170,255,581	$179,852,178	$185,526,479	$192,525,725
20,952,350	18,435,155	15,599,563	14,213,321	15,972,394	16,454,348
3,256,713	3,325,247	7,689,563	1,581,518	7,083,056	7,546,836
$181,605,451	$186,254,326	$193,544,707	$195,647,017	$208,581,929	$216,526,909
$ 304,118	$ 377,156	$ 529,958	$ 575,656	$ 661,045	$ 761,876
111,865	131,903	60,729	82,873	123,128	105,164
$ 415,983	$ 509,059	$ 590,687	$ 658,529	$ 784,173	$ 867,040
$157,700,506	$164,871,080	$170,785,539	$180,427,834	$186,187,524	$193,287,601
20,952,350	18,435,155	15,599,563	14,213,321	15,972,394	16,454,348
3,368,578	3,457,150	7,750,292	1,664,391	7,206,184	7,652,000
$182,021,434	$186,763,385	$194,135,394	$196,305,546	$209,366,102	$217,393,949

CLATSOP COUNTY
Oregon

CHANGES IN NET POSITION

Last Ten Fiscal Years

	Fiscal Year Ended June 30			
	2021	2020	2019	2018
Expenses				
Governmental activities				
General government	$ 10,858,031	$ 7,760,120	$ 8,564,877	$ 7,921,750
Public safety	27,515,578	26,778,710	22,807,683	22,530,183
Land use, housing, and transportation	12,588,549	13,834,448	13,778,819	13,631,997
Parks, culture, and recreation	2,157,242	2,241,517	2,128,864	1,163,978
Economic development	1,076,313	1,342,012	994,198	1,004,915
Health and human services	5,636,976	5,378,443	5,372,707	3,916,395
Education	529,983	557,839	505,249	461,788
Interest on long-term debt	798,529	1,240,416	45,591	49,415
Total governmental activities expenses	61,161,201	59,133,505	54,197,988	50,680,421
Business-type activities				
Westport Sewer Service District	159,786	166,070	165,658	152,618
Jail Commissary Fund	-	-	-	-
Total business-type activities expenses	159,786	166,070	165,658	152,618
Total expenses	$ 61,320,987	$ 59,299,575	$ 54,363,646	$ 50,833,039
Program revenues				
Governmental activities				
Charges for services				
General government	$ 2,200,119	$ 2,004,871	$ 1,494,632	$ 1,479,242
Public safety	511,939	499,673	408,925	422,758
Land use, housing, and transportation	1,539,909	1,373,668	1,505,311	1,327,656
Parks, culture, and recreation	94,173	65,892	50,075	51,874
Economic development	2,238	929	3,089	14,573
Health and human services	1,305,294	1,183,006	942,053	820,066
Education	-	-	-	-
Operating grants and contributions	27,011,360	21,038,077	18,682,505	16,935,666
Capital grants and contributions	-	-	-	-
Total governmental activities program revenues	32,665,032	26,166,116	23,086,590	21,051,835
Business-type activities				
Charges for services	175,362	95,422	77,038	74,751
Total program revenues	$ 32,840,394	$ 26,261,538	$ 23,163,628	$ 21,126,586
Net (expense) / revenue				
Governmental activities	$ (28,496,169)	$ (32,967,389)	$ (31,111,398)	$ (29,628,586)
Business-type activities	15,576	(70,648)	(88,620)	(77,867)
Total net (expense) / revenue	$ (28,480,593)	$ (33,038,037)	$ (31,200,018)	$ (29,706,453)

Fiscal Year Ended June 30					
2017	2016	2015	2014	2013	2012
$ 6,886,565	$ 10,096,185	$ 12,022,585	$ 6,435,161	$ 6,500,917	$ 6,817,804
21,646,621	20,623,170	17,578,210	12,686,676	12,667,349	14,365,256
12,845,855	12,609,063	4,192,872	13,474,248	13,332,524	14,293,087
1,066,791	958,472	886,151	868,554	932,680	935,209
1,042,096	1,579,125	1,761,864	1,480,144	1,483,807	1,304,993
3,629,205	3,948,167	3,197,120	3,223,511	3,307,104	3,463,608
505,040	504,665	489,224	546,688	516,545	533,389
53,242	57,260	28,540	69,368	144,109	214,797
47,675,415	50,376,107	40,156,566	38,784,350	38,885,035	41,928,143
143,243	139,683	135,660	138,034	138,785	146,619
19,902	85,463	82,942	63,999	52,241	67,395
163,145	225,146	218,602	202,033	191,026	214,014
$ 47,838,560	$ 50,601,253	$ 40,375,168	$ 38,986,383	$ 39,076,061	$ 42,142,157
$ 1,327,038	$ 1,312,641	$ 1,218,873	$ 1,320,921	$ 1,600,476	$ 1,360,572
470,321	423,541	506,317	511,938	704,025	692,984
1,221,010	1,202,745	1,006,126	826,144	721,697	980,540
48,396	44,187	32,926	243,480	204,901	197,459
16,639	22,485	64,158	11,614	31,841	80,581
736,766	654,458	697,924	760,725	999,789	868,685
-	-	-	47,159	48,369	58,726
15,074,727	15,257,679	14,046,903	8,297,588	9,058,686	10,838,599
-	-	-	64,312	115,058	103,896
18,894,897	18,917,736	17,573,227	12,083,881	13,484,842	15,182,042
68,618	114,314	122,778	129,023	119,385	129,886
$ 18,963,515	$ 19,032,050	$ 17,696,005	$ 12,212,904	$ 13,604,227	$ 15,311,928
$ (28,780,518)	$ (31,458,371)	$ (22,583,339)	$ (26,700,469)	$ (25,400,193)	$ (26,746,101)
(94,527)	(110,832)	(95,824)	(73,010)	(71,641)	(84,128)
$ (28,875,045)	$ (31,569,203)	$ (22,679,163)	$ (26,773,479)	$ (25,471,834)	$ (26,830,229)

(Continued)

CLATSOP COUNTY
Oregon

CHANGES IN NET POSITION

Last Ten Fiscal Years

(Continued)

	Fiscal Year Ended June 30			
	2021	2020	2019	2018
General revenues and other changes in net position				
Governmental activities				
Property taxes	$ 15,864,338	$ 15,044,683	$ 13,370,608	$ 13,026,731
Other taxes	2,457,357	2,288,426	2,215,010	2,264,847
Timber and land sales	8,009,883	7,765,431	8,541,363	11,692,655
Investment earnings	581,887	1,672,630	1,427,880	708,733
Gain on sale of asset	-	-	-	-
Miscellaneous	499,228	1,162,194	854,989	732,658
Transfers	-	-	-	-
Total governmental activities	27,412,693	27,933,364	26,409,850	28,425,624
Business-type activities				
Transfers	-	-	-	-
Investment earnings	797	2,078	2,423	1,797
Miscellaneous	92	238	183	253
Total business-type activities	889	2,316	2,606	2,050
Total general revenues and other changes in net position	$ 27,413,582	$ 27,935,680	$ 26,412,456	$ 28,427,674
Change in net position				
Governmental activities	$ (1,083,476)	$ (5,034,025)	$ (4,701,548)	$ (1,202,962)
Business-type activities	16,465	(68,332)	(86,014)	(75,817)
Total change in net position	$ (1,067,011)	$ (5,102,357)	$ (4,787,562)	$ (1,278,779)

Fiscal Year Ended June 30					
2017	2016	2015	2014	2013	2012
$ 12,648,318	$ 12,426,728	$ 11,985,398	$ 11,721,531	$ 11,740,619	$ 11,184,203
1,927,391	1,863,925	1,676,258	1,098,391	1,074,080	962,837
7,849,809	8,649,784	5,953,559	6,730,775	4,996,352	4,235,350
388,854	232,654	171,550	177,758	159,433	139,153
-	309,332	-	8,187	-	32,073
1,317,271	685,567	694,809	273,860	240,780	368,823
-	-	(545)	12,000	12,000	12,000
24,131,643	24,167,990	20,481,029	20,022,502	18,223,264	16,934,439
-	-	545	(12,000)	(12,000)	(12,000)
1,291	754	572	176	221	439
160	28,450	26,865	573	553	221
1,451	29,204	27,982	(11,251)	(11,226)	(11,340)
$ 24,133,094	$ 24,197,194	$ 20,509,011	$ 20,011,251	$ 18,212,038	$ 16,923,099
$ (4,648,875)	$ (7,290,381)	$ (2,102,310)	$ (6,677,967)	$ (7,176,929)	$ (9,811,662)
(93,076)	(81,628)	(67,842)	(84,261)	(82,867)	(95,468)
$ (4,741,951)	$ (7,372,009)	$ (2,170,152)	$ (6,762,228)	$ (7,259,796)	$ (9,907,130)

CLATSOP COUNTY
Oregon

GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE

Last Ten Fiscal Years

Fiscal Year Ended June 30	Property Taxes	State Fuel Taxes	Other Taxes	Totals
2012	$ 7,771,616	$ 2,236,727	$ 912,919	$ 10,921,262
2013	8,262,816	2,253,866	920,642	11,437,324
2014	8,309,520	2,356,868	1,027,641	11,694,029
2015	8,529,835	2,420,061	1,065,611	12,015,507
2016	8,833,640	2,505,722	1,057,421	12,396,783
2017	8,963,017	2,541,186	1,084,091	12,588,294
2018	9,269,886	2,781,578	1,423,206	13,474,670
2019	9,563,282	3,217,411	1,396,770	14,177,463
2020	9,801,331	3,072,067	1,758,372	14,631,770
2021	10,381,781	3,391,485	1,790,324	15,563,590

CLATSOP COUNTY
Oregon

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	Fiscal Year Ended June 30				
	2021	2020	2019	2018	2017
General Fund					
Nonspendable	$ 233,468	$ -	$ -	$ -	$ -
Assigned	-	-	-	-	-
Unassigned	11,881,312	14,594,018	13,564,082	11,785,627	6,568,739
Total General Fund	12,114,780	14,594,018	13,564,082	11,785,627	6,568,739
All other governmental funds					
Nonspendable	438,828	459,870	445,471	457,137	286,244
Restricted	33,178,168	26,473,573	26,376,876	24,210,572	20,952,350
Committed	26,027,160	29,767,954	29,698,770	5,941,886	6,990,143
Assigned	5,079,236	1,603,046	1,177,892	1,804,055	1,459,657
Total all other governmental funds	64,723,392	58,304,443	57,699,009	32,413,650	29,688,394
Total all governmental funds	$ 76,838,172	$ 72,898,461	$ 71,263,091	$ 44,199,277	$ 36,257,133

Fiscal Year Ended June 30				
2016	2015	2014	2013	2012
$ -	$ -	$ -	$ -	$ 10,209
-	-	499,999	456,880	417,273
5,833,017	5,039,867	4,014,382	3,204,284	3,123,794
5,833,017	5,039,867	4,514,381	3,661,164	3,551,276
281,295	286,714	289,345	225,114	376,224
18,435,155	15,599,563	14,213,321	15,972,394	17,084,348
6,205,688	5,251,335	2,928,010	1,660,851	1,415,146
1,116,939	781,460	28,322	1,793,201	2,814,647
26,039,077	21,919,072	17,458,998	19,651,560	21,690,365
$ 31,872,094	$ 26,958,939	$ 21,973,379	$ 23,312,724	$ 25,241,641

CLATSOP COUNTY
Oregon

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	Fiscal Year Ended June 30			
	2021	2020	2019	2018
Revenues				
Property taxes	$ 15,962,526	$ 15,022,882	$ 13,459,571	$ 13,060,681
Other taxes	2,485,112	2,288,426	916,675	979,329
Timber and land sales	8,009,883	7,765,431	8,541,363	11,692,655
Licenses, permits, and fees	1,235,733	867,887	1,589,008	1,428,611
Fines and forfeitures	60,507	78,079	75,084	81,703
Intergovernmental	27,307,824	22,075,600	19,404,252	17,286,728
Charges for services	2,995,613	3,144,512	2,163,696	2,021,960
Investment earnings	581,887	1,672,630	1,415,009	708,733
Miscellaneous	1,581,469	1,176,645	2,008,317	2,251,009
Total revenues	60,220,554	54,092,092	49,572,975	49,511,409
Expenditures				
General government	8,939,548	7,654,575	8,250,484	6,583,887
Public safety	25,958,945	24,769,407	22,299,171	21,245,667
Land use, housing, and transportation	4,668,469	4,876,034	5,068,652	5,233,126
Parks, culture, and recreation	1,977,460	2,104,598	1,831,820	1,634,780
Economic development	887,763	1,062,738	877,803	848,631
Health and human services	5,336,539	4,900,362	5,055,825	3,863,762
Education	528,568	556,201	504,628	460,476
Debt service				
Principal	1,408,979	1,329,614	133,333	133,333
Interest	44,135	44,135	44,135	47,961
Capital outlay	6,530,437	5,159,058	1,887,090	1,517,642
Total expenditures	56,280,843	52,456,722	45,952,941	41,569,265
Excess (deficiency) of revenues over (under) expenditures	3,939,711	1,635,370	3,620,034	7,942,144
Other financing sources (uses)				
Transfers in	5,417,560	3,772,509	3,905,450	7,859,635
Transfers (out)	(5,417,560)	(3,772,509)	(3,905,450)	(7,859,635)
Issuance of debt	-	-	23,443,780	-
Total other financing sources (uses)	-	-	23,443,780	-
Net change in fund balances	$ 3,939,711	$ 1,635,370	$ 27,063,814	$ 7,942,144
Debt service as a percentage of non-capital expenditures	2.92%	2.90%	0.40%	0.45%

Fiscal Year Ended June 30					
2017	2016	2015	2014	2013	2012
$ 12,647,839	$ 12,476,209	$ 12,083,358	$ 11,824,983	$ 11,783,423	$ 11,087,339
-	-	-	-	-	-
7,848,809	9,381,187	5,953,559	5,981,208	4,230,701	4,233,605
1,311,816	1,177,626	956,330	1,064,104	1,318,346	1,101,796
77,160	90,489	79,892	85,926	120,896	111,042
15,553,248	15,927,423	14,712,470	9,441,766	9,662,538	9,107,824
1,921,957	1,864,338	1,935,118	1,502,098	1,738,413	1,815,955
388,854	232,775	171,563	170,048	194,522	199,288
3,276,378	2,775,817	2,298,407	6,066,208	5,520,159	5,491,709
43,026,061	43,925,864	38,190,697	36,136,341	34,568,998	33,148,558
5,828,969	5,266,792	5,591,002	5,360,116	5,511,251	5,716,500
20,399,818	19,424,577	18,731,562	20,511,278	20,120,194	19,531,171
4,275,469	4,707,009	3,675,453	1,139,835	998,310	1,203,172
1,404,408	1,341,225	1,310,501	789,186	744,926	710,903
955,547	944,724	1,090,398	3,376,554	3,534,385	3,225,921
3,549,749	3,556,253	3,371,104	1,265,036	1,403,621	1,195,737
503,708	501,401	487,425	591,140	527,286	518,121
133,333	133,333	-	1,395,515	1,577,098	2,830,360
51,788	55,806	28,540	-	-	219,207
1,538,233	3,081,589	915,407	3,059,026	2,092,844	1,442,291
38,641,022	39,012,709	35,201,392	37,487,686	36,509,915	36,593,383
4,385,039	4,913,155	2,989,305	(1,351,345)	(1,940,917)	(3,444,825)
3,748,407	4,534,955	3,085,472	7,577,572	6,632,363	6,543,196
(3,748,407)	(4,534,955)	(3,086,017)	(7,565,572)	(6,620,363)	(6,531,196)
-	-	1,996,800	-	-	152,820
-	-	1,996,255	12,000	12,000	164,820
$ 4,385,039	$ 4,913,155	$ 4,985,560	$ (1,339,345)	$ (1,928,917)	$ (3,280,005)
0.50%	0.53%	0.08%	3.74%	4.34%	9.13%

CLATSOP COUNTY
Oregon

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

For the Last Ten Fiscal Years

Fiscal Year Ended June 30	Real Property			Personal Property
	Residential	Commercial	Farm/Forest	
2012	$ 2,941,596,024	$ 1,270,274,528	$ 811,649,386	$ 112,932,884
2013	3,014,633,053	1,096,671,620	840,751,962	111,769,380
2014	3,113,194,717	1,285,192,001	873,479,462	116,911,711
2015	3,208,993,530	1,209,908,773	999,639,227	115,618,469
2016	3,312,739,003	1,333,703,604	933,579,454	125,248,350
2017	3,432,229,027	1,337,933,925	976,834,912	128,466,470
2018	3,551,269,839	1,367,293,627	1,015,294,097	126,414,392
2019	3,681,321,628	1,429,095,383	1,060,363,601	128,092,318
2020	3,827,666,804	1,468,284,980	1,107,049,267	132,962,474
2021	3,962,224,853	1,577,282,739	1,156,106,169	137,041,036

Source: Clatsop County Department of Assessment and Taxation

Total Taxable Assessed Value	Less Tax Exempt Property	Total Direct Tax Rate Per $1,000	Estimated True Cash Value	Total Taxable Assessed Value as a Percent of Estimated True Cash Value
$ 5,136,452,822	$ -	$1.53380	$ 8,158,082,700	62.96%
5,063,826,015	721,951,529	1.53380	7,668,443,648	66.03%
5,388,777,891	963,186,770	1.53380	7,681,357,053	70.15%
5,534,159,999	997,229,623	1.53380	7,711,286,171	71.77%
5,705,270,411	1,029,270,293	1.53380	7,921,799,965	72.02%
5,875,464,334	1,063,858,540	1.53380	8,351,583,284	70.35%
6,060,271,955	1,106,896,229	1.53380	8,741,705,015	69.33%
6,298,872,930	1,014,837,618	1.53380	9,383,566,648	67.13%
6,535,963,525	1,180,492,528	1.53380	9,969,917,276	65.56%
6,832,654,797	1,321,355,491	1.53380	10,593,072,191	64.50%

CLATSOP COUNTY
Oregon

PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
PER $1,000 OF ASSESSED VALUATION

For the Last Ten Fiscal Years

CLATSOP COUNTY OREGON	2012	2013	2014	2015	2016	2017
County Direct Rates						
General	1.5338	1.5338	1.5338	1.5338	1.5338	1.5338
Local Option	0.0700	0.0700	0.0700	0.0700	0.0500	0.0500
City Rates						
Astoria	8.3895	8.1738	8.1738	8.1738	8.1738	8.1738
Cannon Beach	1.1566	1.1185	1.1053	1.0714	1.1547	1.0930
Gearhart	3.4493	3.1510	2.3707	2.5031	2.5860	2.5496
Seaside	3.6621	3.6813	3.6827	3.6680	3.6692	3.6530
Greater Seaside U/R	0.3913	0.4066	0.4219	-	-	-
Warrenton	3.5920	3.4927	3.4932	3.4617	3.4021	3.0722
School District Rates						
Astoria 1	6.9803	6.9200	6.9415	6.6267	6.4801	6.2189
Clatskanie 6J	5.2576	5.4016	5.4882	5.5140	5.5580	5.5362
Clatsop Community College	0.8431	0.8455	0.8467	0.9564	0.9493	0.9373
Jewell 8	3.7690	3.7690	3.7690	3.7690	3.7690	3.7690
Knappa 4	6.8265	6.8254	6.8219	7.0302	7.1416	6.0060
NW ESD	0.1538	0.1538	0.1538	0.1538	0.1538	0.1538
Seaside 10	4.9305	4.9305	4.9305	4.9305	4.9305	6.2958
Warrenton-Hammond 30	5.2984	5.2774	5.2747	5.2564	5.2442	5.2319
Rural Fire Districts						
Cannon Beach RFPD	0.6595	0.4877	0.5879	0.5119	0.5815	0.5749
Clatskanie RFPD	1.7198	2.9731	2.9731	2.9731	2.9731	2.9731
Elsie-Vinemaple RFPD	1.3009	1.3009	1.3009	1.3009	1.3009	2.0509
Gearhart RFPD	0.7865	0.7724	0.7594	0.6745	0.6598	0.6506
Hamlet RFPD	1.2429	1.2429	1.2429	1.2429	1.2429	1.2429
John Day-Fernhill RFPD	1.1763	1.1763	1.1763	1.1763	1.1763	1.1763
Knappa-Svensen-Burnside RFPD	1.1845	1.5373	1.5341	1.5203	1.4922	1.4721
Lewis & Clark RFPD	1.9928	1.8428	1.8428	1.8428	1.8428	1.8428
Mist-Birkenfeld RFPD	2.0875	2.0875	2.0875	2.0875	2.0875	2.0875
Nehalem Bay Fire & Rescue	1.1500	1.1500	1.1500	1.1500	1.1500	1.1500
Olney-Walluski Fire & Rescue	0.8900	0.8900	0.8900	0.8900	0.8900	0.8900
Seaside RFPD	0.5475	0.5475	0.5475	0.5475	0.5475	0.5475
Warrenton RFPD	0.9751	0.9194	0.9207	0.8987	0.8983	0.9310
Westport-Wauna RFPD	1.9226	1.9226	1.9226	1.9226	1.9226	1.9226

2018	2019	2020	2021
1.5338	1.5338	1.7284	1.7328
0.0500	0.0500	0.0500	0.0500
8.1738	8.1738	8.1738	7.5470
1.0930	1.1050	1.1402	1.1835
2.5496	2.4070	2.3142	2.2795
3.6530	3.4542	3.7678	3.3814
-	-	-	-
3.0722	3.2313	2.9424	2.9051
6.2189	6.7959	7.6277	7.6377
5.5362	5.4152	5.4990	5.5118
0.9373	0.9358	0.9309	0.9299
3.7690	3.7690	3.7690	3.7690
6.0060	5.9892	6.3537	6.4092
0.1538	0.1538	0.1538	0.1538
6.2958	6.2967	6.2886	5.7599
5.2319	5.2038	6.9740	6.3826
0.5749	0.5668	0.6318	0.9794
2.9731	2.9731	2.9731	2.9731
2.0509	2.0509	2.0509	2.0509
0.6506	0.6413	0.3194	0.6494
1.2429	1.2429	1.2429	1.2429
1.1763	1.1763	1.1763	1.1763
1.4721	1.4559	1.1845	1.1845
1.8428	1.9928	1.9928	1.9928
2.0875	2.0875	2.0875	2.0875
1.1500	1.1500	1.1500	1.1500
0.8900	0.8900	0.8900	0.8900
0.5475	0.5475	0.5475	0.5475
0.9310	0.9204	0.9692	0.9637
1.9226	1.9226	1.9226	1.9226

(Continued)

CLATSOP COUNTY
Oregon

PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
PER $1,000 OF ASSESSED VALUATION

For the Last Ten Fiscal Years

(Continued)

	2012	2013	2014	2015	2016	2017
Road District Rates						
Cannon Beach Road	0.2590	0.2590	0.2590	0.2590	0.2590	0.2590
Gearhart Road	0.0602	0.0602	0.0602	0.0602	0.0602	0.0602
Road District 1	1.0175	1.0175	1.0175	1.0175	1.0175	1.0175
Seaside Road	0.3036	0.3036	0.3036	0.3036	0.3036	0.3036
Other Special District Rates						
Arch Cape Sanitary	1.1855	1.1427	1.0955	0.9861	0.8864	0.9357
Clatsop 4-H/Extension Service	0.0534	0.0534	0.0534	0.0534	0.0534	0.0534
Clatsop Care Center	0.1763	0.1763	0.1763	0.1763	0.1763	0.1763
Clatsop Rural Law Enforcement	0.7195	0.7195	0.7195	0.7195	0.7195	0.7195
Falcon Cove Beach Water	0.7344	0.7344	0.7344	0.7344	0.7344	0.7344
Port of Astoria	0.1256	0.1256	0.1256	0.1256	0.1256	0.1256
Shoreline Sanitary	-	-	-	-	1.9903	1.9198
Sunset Park & Recreation	0.9280	0.9280	0.9280	0.9280	0.9280	0.9280
Sunset Empire Transportation	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620
Union Health	0.3781	0.1365	0.0523	0.0313	0.0168	0.1620
Miles Crossing Sanitary Sewer	2.8712	2.9157	2.9244	2.7165	2.6140	3.3239

Source: Clatsop County Department of Assessment and Taxation

Overlapping rates are those of other governments that apply to property owners within Clatsop County. Not all overlapping rates apply to all property owners within the County as rates for cities, schools, and other districts apply only to the proportion of the County's property owners whose property is located within the geographic boundaries of those governments.

2018	2019	2020	2021
0.2590	0.2590	0.2590	0.2590
0.0602	0.0602	0.0602	0.0602
1.0175	1.0175	1.0175	1.0175
0.3036	0.3036	0.3036	0.3036
0.9357	0.8701	0.8362	0.8640
0.0534	0.0534	0.0534	0.0534
0.1763	0.4063	0.4063	0.4063
0.7195	0.7195	0.7195	0.7195
0.7344	0.7344	0.7344	0.7344
0.1256	0.1256	0.1256	0.1256
1.9198	1.8817	1.8276	1.7685
0.9280	0.9280	0.9280	0.9280
0.1620	0.1620	0.1620	0.1620
0.1620	0.1272	0.1254	0.1236
3.3239	2.8090	2.8332	2.7530

CLATSOP COUNTY
Oregon

PRINCIPAL TAXPAYERS

June 30, 2021 and 2012

Taxpayer	2020-2021 Assessed Valuation	Rank	Percentage of Total Assessed Value	2011-2012 Assessed Valuation	Rank	Percentage of Total Assessed Value
Private Enterprises:						
Georgia Pacific Consumer Products	$ 163,471,627	1	2.438 %	$ 322,469,899	1	6.284 %
L&C Tree Farms LLC	21,534,435	10	0.321	17,650,496	6	0.344
WorldMark The Club	10,130,616	18	0.151	8,154,362	18	0.159
Hampton Lumber Mills Inc.	44,127,435	3	0.658	18,658,491	5	0.364
Pacific Coast Seafoods Co	38,684,755	5	0.577	-		-
Weyerhaeuser Columbia Timberlands LLC	10,966,349	17	0.164	8,375,211	17	0.163
Kroger Mgmt NMTC Warrenton 1	20,246,387	11	0.302	13,127,023	12	0.256
Port of Astoria	15,490,838	15	0.231	16,901,549	7	0.329
Shilo Inn Seaside Oceanfront LLC	15,866,255	14	0.237	11,059,231	13	0.215
Surfsand Resort LLC	19,426,058	12	0.290	14,853,649	10	0.289
Safeway Inc.	13,530,506	16	0.202	10,918,180	15	0.213
Hay Family Limited Partnership	19,141,343	13	0.285	14,308,334	11	0.279
Agency Creek Management Co	7,598,794	19	0.113	5,824,328	19	0.113
Residence Club at Seaside Assoc Inc	-		-	8,765,840	16	0.171
Northwest Capital Investment Group LLC	-		-	11,034,862	14	0.215
Subtotal	400,215,398		5.969	482,101,455		9.394
Public Utilities:						
PacifiCorp	66,444,000	2	0.991	38,794,000	2	0.756
Northwest Natural Gas	41,499,196	4	0.619	30,726,413	3	0.599
Charter Communications	28,526,980	8	0.425	16,127,500	8	0.314
CenturyLink	28,264,000	9	0.422	15,613,300	9	0.304
Western Generation Agency	30,000,000	6	0.447	25,500,000	4	0.497
Georgia Pacific Consumer Prod LP	28,693,433	7	0.428	-		-
Subtotal	223,427,609		3.332	126,761,213		2.470
All other	6,081,298,765		90.699	4,523,046,614		88.136
Total	$ 6,704,941,772		100.000 %	$ 5,131,909,282		100.000 %

Source: Clatsop County Assessor's Department

CLATSOP COUNTY
Oregon

PROPERTY TAX LEVIES AND COLLECTIONS

For the Last Ten Fiscal Years

Fiscal Year Ended June 30	Certified Taxes Levies				Collected Within the Fiscal Year of the Levy	
	General	Special/ Local Option Levies	Debt Service	Totals	Amount	Percent of Levy
2012	$ 7,683,992	$ 352,965	$ -	$ 8,036,957	$ 7,627,072	94.90
2013	7,839,994	358,824	-	8,198,818	7,797,076	95.10
2014	8,063,326	370,241	-	8,433,567	8,063,334	95.61
2015	8,282,390	377,876	-	8,660,266	8,339,836	96.30
2016	8,608,395	388,536	-	8,996,931	8,691,036	96.60
2017	8,895,041	287,585	-	9,182,626	8,889,046	96.80
2018	9,197,487	297,704	-	9,495,191	8,945,227	94.21
2019	9,516,579	308,858	-	9,825,437	9,300,369	94.66
2020	9,848,821	320,901	1,272,014	11,441,736	10,729,243	93.77
2021	10,256,085	335,466	1,359,820	11,951,371	11,352,992	94.99

Source: Clatsop County Assessment and Taxation Department

NOTE: This schedule does not include the Clatsop County 4-H and Extension Service District

Collections in Subsequent Years	Total Collections to Date	
	Amount	Percentage of Levy
$ 395,449	$ 8,022,521	99.82
380,249	8,177,325	99.74
292,437	8,355,772	99.08
195,394	8,535,230	98.56
39,115	8,730,152	97.03
13,136	8,902,182	96.95
322,114	9,267,341	97.60
262,913	9,563,282	97.33
254,795	10,984,038	96.00
462,253	11,815,245	98.86

CLATSOP COUNTY
Oregon

RATIOS OF OUTSTANDING DEBT BY TYPE

For the Last Ten Years

Fiscal Year Ended June 30	Governmental Activities				Business-Type Activities			
	Limited Tax Pension Bonds	General Obligation Bonds	Loans and Notes	Capital Leases	Loan	Total	Percentage of Personal Income	Debt Per Capita
2012	$ 2,250,796	$ -	$ 596,063	$ 112,775	$ 91,482	$ 3,051,116	0.56%	$ 81.71
2013	1,170,796	-	2,533,034	76,956	86,502	3,867,288	0.68%	103.84
2014	-	-	2,140,974	43,180	81,381	2,265,535	0.39%	60.46
2015	-	-	4,510,156	1,921	76,115	4,588,192	0.74%	121.28
2016	-	-	3,444,180	142,642	70,700	3,657,522	0.57%	94.68
2017	-	-	3,061,897	97,502	65,131	3,224,530	0.19%	82.30
2018	-	-	2,674,187	52,362	59,405	2,785,954	0.16%	70.06
2019	-	20,814,263	1,466,668	7,224	53,518	22,341,673	1.25%	552.89
2020	-	20,548,674	1,333,335	3,096	47,464	21,932,569	1.16%	542.58
2021	-	19,937,295	1,200,002	-	41,238	21,178,535	N/A	N/A

Sources: Department of Human Resources, State of Oregon, Clatsop County Assessor's Office, and Annual Comprehensive Financial Reports

Percentage of Personal Income and Per Capita information derived from demographic information presented on page 147.

N/A - Information not yet available

CLATSOP COUNTY
Oregon

RATIOS OF GENERAL OBLIGATION BONDED DEBT OUTSTANDING

For the Last Ten Years

Fiscal Year Ended June 30	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Totals	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2012	$ 2,959,634	$ 3,520,300	$ (560,666)	-0.007%	-15
2013	3,780,786	2,348,000	1,432,786	0.019%	38
2014	2,184,154	1,604,670	579,484	0.008%	15
2015	4,512,077	689,500	3,822,577	0.050%	101
2016	3,586,822	619,610	2,967,212	0.037%	77
2017	3,224,529	573,510	2,651,019	0.032%	68
2018	2,785,953	527,440	2,258,513	0.026%	57
2019	20,814,263	483,714	20,330,549	0.217%	503
2020	20,548,674	1,708,733	18,839,941	0.189%	466
2021	19,937,295	1,680,389	18,256,906	0.172%	N/A

Per capita information derived from demographic information on page 147.

N/A - Information not yet available

CLATSOP COUNTY
Oregon

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

June 30, 2021

Governmental Unit	Debt Outstanding	Estimated Percent Applicable	Estimated Share of Overlapping Debt
Arch Cape Domestic Water Supply District	$ 391,692	100%	$ 391,692
Arch Cape Sanitary District	2,301,201	100%	2,301,201
City of Astoria	16,726,655	100%	16,726,655
City of Cannon Beach	2,625,000	100%	2,625,000
City of Gearhart	4,210,000	100%	4,210,000
City of Seaside	5,576,286	100%	5,576,286
City of Warrenton	6,935,724	100%	6,935,724
Clatsop Community College	16,852,769	100%	16,852,769
Clatsop County SD 1 (Astoria)	79,994,806	100%	79,994,806
Clatsop County SD 10 (Seaside)	109,490,441	100%	109,490,441
Clatsop County SD 30 (Warrenton-Hammond)	42,465,959	100%	42,465,959
Columbia County SD 6J (Clatskanie)	390,825	21.55%	84,234
Falcon Cove Beach Water District	83,798	75.69%	63,429
Miles Crossing Sanitary District	3,074,124	100%	3,074,124
Nehalem Bay Fire & Rescue	1,875,000	0.48%	9,011
Northwest Regional ESD	1,964,662	7.26%	142,634
Port of Astoria	12,900,022	100%	12,900,022
Shoreline Sanitary District	963,651	100%	963,651
Sunset Empire Park & Recreation District	2,500,000	100%	2,500,000
Wickiup Water District	292,382	100%	292,382
Total overlapping debt	311,614,997		307,600,020
Clatsop County direct debt	21,137,297	100%	21,137,297
Total			$ 328,737,317

Source: Oregon State Treasury, Debt Management Division

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those governments that is borne by the residents and businesses of Clatsop County. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and therefore responsible for repaying the debt of each overlapping government.

CLATSOP COUNTY
Oregon

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

Function	2012	2013	2014	2015
Debt limit	$ 8,158,082,700	$ 7,668,443,648	$ 7,681,357,053	$ 7,711,286,171
Total net debt applicable to limit	2,959,634	3,780,786	2,184,154	4,512,077
Legal debt margin	$ 8,155,123,066	$ 7,664,662,862	$ 7,679,172,899	$ 7,706,774,094
Total net debt applicable to the limit as a percentage of debt limit	0.04%	0.05%	0.03%	0.06%

Source: Clatsop County Budget & Finance Dept.

2016	2017	2018	2019	2020	2021
$ 7,921,799,965	$ 8,351,583,284	$ 8,741,705,015	$ 9,383,566,648	$ 9,969,917,276	$ 10,593,072,191
3,586,822	3,224,530	2,785,954	22,588,519	22,068,836	21,265,751
$ 7,918,213,143	$ 8,348,358,754	$ 8,738,919,061	$ 9,360,978,129	$ 9,947,848,440	$ 10,571,806,440
0.05%	0.04%	0.03%	0.24%	0.22%	0.20%

CLATSOP COUNTY
Oregon

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years

Fiscal Year	Population	Personal Income (amounts expressed in thousands)	Per Capita Personal Income	Public School Enrollment	Unemployment Rate
2012	37,339	$ 548,573	$ 32,845	4,853	7.3%
2013	37,244	568,727	33,702	4,978	7.4%
2014	37,474	582,652	34,207	4,962	6.2%
2015	37,831	617,285	35,117	4,988	5.7%
2016	38,632	640,742	35,854	5,009	4.8%
2017	39,182	1,671,747	41,410	5,355	3.8%
2018	39,764	1,759,786	44,271	5,159	4.6%
2019	40,409	1,792,138	45,069	5,226	3.8%
2020	40,423	1,893,791	47,081	5,206	15.4%
2021	N/A	N/A	N/A	4,871	4.9%

N/A - Information is not currently available

Source: Population is from the U.S. Census Bureau; Personal Income and Unemployment Rates are from the Federal Reserve Economic Data (FRED); Public School Enrollment is from the Oregon Department of Education.

CLATSOP COUNTY
Oregon

EMPLOYMENT BY INDUSTRY

Calendar Year 2021 and Nine Years Prior

	2012			
	Units	Number of Employees	Percent of Total	Wages
Government Employers:				
Federal Government	18	205	1.25%	$ 11,482,891
State Government	23	427	2.60%	15,788,404
Local Government	50	2,072	12.60%	71,424,212
Private Employers:				
Natural resources and mining	49	453	2.76%	18,480,798
Construction	157	696	4.23%	27,091,732
Manufacturing	55	1,939	11.79%	103,680,413
Wholesale trade	39	175	1.06%	7,702,241
Retail trade	264	2,411	14.66%	58,711,483
Utilities	8	50	0.30%	3,621,326
Transportation and warehousing	32	308	1.87%	13,421,059
Information	23	163	0.99%	5,021,129
Financial activities	109	492	2.99%	16,072,480
Professional and business services	142	662	4.03%	20,073,357
Educational services	10	41	0.25%	960,671
Health care and social assistance	135	2,066	12.57%	84,976,284
Arts, entertainment, and recreation	24	251	1.53%	5,272,896
Accommodation and food services	252	3,379	20.55%	57,524,743
Other services	196	652	3.97%	11,888,928
Total employment		16,442	100.00%	

Source: State of Oregon Employment Department

Note: Due to confidentiality issues, the names of the ten principal employers are not available. The categories presented are intended to provide alternative information regarding the concentration of employment in various business sectors.

2021			
Units	Number of Employees	Percent of Total	Wages
16	206	1.19%	$ 12,023,902
24	330	1.90%	20,003,760
48	1,928	11.10%	94,689,928
43	318	1.84%	14,405,754
195	1,012	5.84%	50,926,452
56	1,765	10.16%	112,365,146
32	176	1.01%	10,956,748
251	2,925	16.84%	96,686,937
8	37	0.21%	3,779,468
41	237	1.36%	12,949,919
37	131	0.75%	6,788,755
131	564	3.25%	27,667,906
178	722	4.16%	27,622,290
18	56	0.32%	2,013,280
234	2,380	13.71%	131,823,343
25	247	1.42%	6,791,096
291	3,754	21.62%	95,275,301
154	577	3.32%	15,363,927
	17,365	100.00%	

CLATSOP COUNTY
Oregon

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

Function	2012	2013	2014	2015	2016
General government	43.85	41.13	39.56	37.56	38.50
Public safety	105.83	104.58	102.83	98.25	100.16
Land use, housing, transportation, and economic development	42.80	44.85	45.40	44.74	44.90
Culture and recreation	4.70	4.70	4.70	4.72	4.70
Public health	16.60	15.83	14.22	15.30	15.82
County service districts	5.40	5.85	0.35	0.26	0.26
	219.18	216.94	207.06	200.83	204.34

Source: Clatsop County Budget & Finance Dept.

2017	2018	2019	2020	2021
40.83	42.30	43.30	41.00	49.38
100.77	103.19	105.15	108.00	120.66
45.90	46.70	49.70	56.00	53.83
4.70	4.70	5.70	5.00	5.68
15.87	16.00	19.07	21.00	21.80
0.26	0.26	0.26	-	-
208.33	213.15	223.18	231.00	251.35

CLATSOP COUNTY
Oregon

OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

Function	2012	2013	2014	2015	2016
Public Safety					
Calls for service	11,071	13,078	14,519	15,803	14,006
Bookings	2,641	2,424	2,337	2,387	2,331
Civil papers served	1,670	1,680	1,752	1,710	1,682
Land Use, Housing, and Transportation					
Road resurfacing (miles)	33.9	30.6	21.7	23.6	24.8
Single family dwelling permits	33	25	31	50	52
Culture and Recreation					
County fair attendance	13,730	13,850	14,100	12,800	16,100
Health and Welfare					
Family planning encounters	1,536	1,875	1,630	1,488	898
WIC encounters	1,261	1,312	1,195	1,230	1,031
Economic Development					
Fish released	4,493,980	5,417,944	5,563,342	5,058,127	3,747,299

Source: Various County departments and State of Oregon

Indicators are not available for the general government function

2017	2018	2019	2020	2021
13,945	14,468	13,394	13,674	13,113
2,411	2,496	2,331	1,783	1,483
1,472	1,612	1,670	2,661	1,329
21.0	21.8	24.3	21.8	23.0
62	56	64	41	97
15,245	13,877	12,792	12,692	-
769	681	630	568	413
1,029	1,002	931	369	3,220
3,282,098	4,380,168	3,386,211	3,893,875	3,163,120

CLATSOP COUNTY
Oregon

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Fiscal Years

Function	2012	2013	2014	2015	2016
Public safety					
Justice centers	3	3	3	3	3
Patrol units	22	21	20	20	20
Inmate beds	60	60	60	60	60
Highways and streets					
Miles of paved roads	187	187	187	188	188
Miles of gravel roads	53	53	53	53	53
Bridges	67	67	67	67	67
Culture and recreation					
Parks acreage	573	573	573	573	573
Fairground acreage	109	109	109	109	109
Health and welfare					
Clinics	1	1	1	1	1

Source: Various County departments

No capital asset indicators are available for the general government function

2017	2018	2019	2020	2021
3	3	3	3	3
20	20	20	20	20
60	60	60	60	60
188	188	188	192	175
53	53	53	43	54
67	67	66	68	68
573	573	573	573	573
109	109	109	109	109
1	1	1	1	1

AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS

KOONTZ, BLASQUEZ & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Board of County Commissioners
Clatsop County
Astoria, Oregon 97103

We have audited the basic financial statements of Clatsop County as of and for the year ended June 30, 2021, and have issued our report thereon dated December 30, 2021. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*.

Compliance

As part of obtaining reasonable assurance about whether Clatsop County'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 162-010-0320 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 statement 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:

Accounting records

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)

Accountability for collecting or receiving money by elected officials

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In connection with our testing, nothing came to our attention that caused us to believe the County was not in substantial compliance with certain provisions of laws, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except as follows:

1. Per Oregon Revised Statute (ORS) 294.810, the Oregon State Treasury is responsible for adjusting the limitation on the aggregate of funds that a local government office may place in the LGIP. At June 30, 2021, the County's total investments in the LGIP exceeded the limit of $51,177,000.

The County does not have any elected officials collecting or receiving money.

OAR 162-010-0230 Internal Control

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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

Koontz, Blasquez & Associates, P.C.

By: Debra L. Blasquez
Debra L. Blasquez, CPA

Albany, Oregon
December 30, 2021

SINGLE AUDIT SECTION

CLATSOP COUNTY
Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2021

Federal Grantor, Pass through Grantor, Program Title	CFDA	Expenditures
U.S. Department of Agriculture		
Food and Nutrition Service		
Passed through Oregon State Health Division		
Special Supplemental Nutrition Program for Women, Infants, & Children (WIC)	10.557	$ 166,398
U.S. Department of Energy		
Passed through Oregon State Department of Fish and Wildlife		
CWT Recovery Program	11.436	23,521
U.S. Department of the Interior		
Fish and Wildlife Service		
National Wildlife Refuge Fund	15.659	12,704
OSMB Federal Grant	15.622	40,354
Total Fish and Wildlife Service		53,058
Bureau of Land Management		
Payments in Lieu of Taxes	15.226	4,301
Total U.S. Department of the Interior		57,359
U.S. Department of Justice		
Office of Victims of Crime		
Passed through Oregon State Criminal Justice Division		
Crime Victims Assistance	16.575	153,819
Total U.S. Department of Justice		153,819
U.S. Department of the Treasury		
Passed through State of Oregon		
COVID-19 Coronavirus Relief Fund (CARES Act)*	21.019	2,598,616
COVID-19 Coronavirus Emergency Supplemental Funding Grant	16.034	67,430
Total U.S. Department of the Treasury		2,666,046

*Major program

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2021

(Continued)

Federal Grantor, Pass through Grantor, Program Title	CFDA	Expenditures
U.S. Environmental Protection Agency		
Office of Water		
Passed through Oregon Department of Human Services		
State Public Water System - Water Primacy	66.432	$ 2,390
Capitalization Grants for Drinking Water State Revolving Funds	66.468	2,315
Total U.S. Environmental Protection Agency		4,705
U.S. Department of Homeland Security		
Passed through Oregon Military Department		
Emergency Management Performance Grant	97.042	73,432
State Homeland Security Program	97.067	30,000
HMEP Grant	20.703	19,500
Total U.S. Department of Homeland Security		122,932
U.S. Department of Health and Human Services		
Administration for Children and Families		
Passed through Oregon Department of Justice		
Child Support Reimbursement Grant	93.563	127,765
Incentive Money	93.563	28,859
Total Administration for Children and Families		156,624
Centers for Disease Control and Prevention		
Passed through Oregon Department of Human Services and Oregon Health Authority		
Public Health Emergency Preparedness	93.069	77,341
COVID-19 Epidemiology and Laboratory Capacity ED Contact Tracing - PE01-07	93.323	152,623
COVID-19 Wrap DCS - PE01-08	93.323	20,000
Total Centers for Disease Control and Prevention		249,964

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2021

(Continued)

Federal Grantor, Pass through Grantor, Program Title	CFDA	Expenditures
Health Resources and Services Administration		
Passed through Oregon Department of Human Services and Oregon Health Authority		
Immunization Services - PE43-01	93.268	$ 20,066
Medical Assistance Program Cluster		
Immunization Services - PE43	93.778	466
Maternal and Child Health Services Block Grant - Perinatal	93.778	1,027
Maternal and Child Health Services Block Grant - Title V - CAH	93.778	1,926
Total Medical Assistance Program Cluster		3,419
Maternal and Child Health Services Block Grant - Title V - CAH	93.994	20,803
Total Health Resources and Services Administration		44,288
Substance Abuse and Mental Health Services Administration		
Passed through Oregon Department of Human Services and Oregon Health Authority		
Block Grants for Prevention and Treatment of Substance Abuse - SE 66	93.788	5,386
Block Grants for Community Mental Health Services - SE 20	93.958	104,699
Block Grants for Community Mental Health Services - SE 26A	93.958	75,029
Block Grants for Prevention and Treatment of Substance Abuse - SE 66	93.959	52,149
Block Grants for Prevention and Treatment of Substance Abuse - SE 70	93.959	51,371
Prescription Drug Overdose Prevention - PE27-04	93.788	84,313
Prescription Drug Overdose Prevention - PE27-05	93.788	27,411
Prescription Drug Overdose Prevention - PE62	93.788	14,200
Total Substance Abuse and Mental Health Services Administration		414,558
Total U.S. Department of Health and Human Services		865,434
Other Agencies		
Passed through the Bonneville Power Administration		
BPA Select Fisheries Enhancement*	99.999	466,797
Total federal expenditures		$ 4,527,011

CLATSOP COUNTY
Oregon

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2021

I. PURPOSE OF SCHEDULE

The schedule of expenditures of federal awards is a supplementary schedule to Clatsop County's basic financial statements and is presented for additional analysis. Because the schedule presents only a selected portion of the activities of the County, it is not intended to and does not present the financial position, changes in net position, nor the operating funds' revenues and expenditures.

II. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The information in the schedule of expenditures of federal awards is presented in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

B. Federal Financial Assistance

Pursuant to the Uniform Guidance, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance, or direct appropriations. Accordingly, non-monetary federal assistance, including federal surplus property, is included in federal financial assistance and, therefore, is reported on the schedule of expenditures of federal awards, if applicable. Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts between the state and federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

C. Indirect Cost Rate

The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

D. Major Programs

The Uniform Guidance establishes criteria to be used in defining major federal financial assistance programs. Major programs for the County are those programs selected for testing by the auditor using a risk assessment model, as well as certain minimum expenditure requirements, as outlined in the Uniform Guidance. Programs with similar requirements may be grouped into a cluster for testing purposes. Major programs include CFDA No. 21.019 *Coronavirus Relief Fund (CARES Act)* and CFDA No. 99.999 *BPA Select Fisheries Enhancement.*

II. SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Reporting Entity

The reporting entity is fully described in the notes to the County's basic financial statements. Additionally, the schedule of expenditures of federal awards includes all federal programs administered by the County for the year ended June 30, 2021.

F. Revenue and Expenditure Recognition

The receipt and expenditure of federal awards are accounted for under the modified accrual basis of accounting.

KOONTZ, BLASQUEZ & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S 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 County Commissioners
Clatsop County
Astoria, Oregon 97103

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Clatsop County as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Clatsop County's basic financial statements, and have issued our report thereon dated December 30, 2021. Clatsop County Housing Authority's financial statements were reviewed by other accountants. The financial statements of Clatsop County Housing Authority were not audited in accordance with *Government Auditing Standards,* and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Clatsop County Housing Authority.

Internal Control over Financial Reporting

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

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

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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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clatsop County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards,* and which is described below.

1. **Description:** Per Oregon Revised Statute (ORS) 294.810, the Oregon State Treasury is responsible for adjusting the limitation on the aggregate of funds that a local government office may place in the LGIP. At June 30, 2021, the County's total investments in the LGIP exceeded the limit of $51,177,000.

   Clatsop County's Response: At the time of issuance of these financial statements, the County's total investments in the LGIP had been reduced to below the current LGIP limit (effective August 31, 2021) of $52,713,000.

Clatsop County's Response to Finding

Clatsop County's response to the finding identified in our audit, as noted above, was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Koontz, Blasquez & Associates, P.C.

By: Debra L. Blasquez
Debra L. Blasquez, CPA

Albany, Oregon
December 30, 2021

KOONTZ, BLASQUEZ & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of County Commissioners
Clatsop County
Astoria, Oregon 97103

Report on Compliance for Each Major Federal Program

We have audited Clatsop County's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Clatsop County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Clatsop County's compliance.

Opinion on Each Major Federal Program

In our opinion, Clatsop County 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 its major federal programs for the year ended June 30, 2021.

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Report on Internal Control over Compliance

Management of Clatsop County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Clatsop County's internal control over compliance.

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

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

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 communication is not suitable for any other purpose.

Koontz, Blasquez & Associates, P.C.

By: Debra L. Blasquez
Debra L. Blasquez, CPA

Albany, Oregon
December 30, 2021

CLATSOP COUNTY
Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2021

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's opinion issued:	Unmodified
Internal control over financial reporting:	
• Material weaknesses identified?	No
• Significant deficiencies identified not considered to be material weaknesses?	No
• Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weaknesses identified?	No
• Significant deficiencies identified not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

CFDA Number(s)	***Name of Federal Program or Cluster***
21.019	Coronavirus Relief Fund (CARES Act)
99.999	BPA Select Fisheries Enhancement

Dollar threshold used to distinguish between Type A and type B programs:	$750,000
Auditee qualified as low-risk auditee?	Yes