CLATSOP COUNTY
Oregon

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2020

Prepared by:
Budget and Finance
Jennifer Carlson, Director

CLATSOP COUNTY
Oregon

COUNTY OFFICIALS

June 30, 2020

BOARD OF COUNTY COMMISSIONERS

Sarah Nebeker, Chair
Elected; Term Expires 12/31/2020
800 Exchange Street, Suite 410
Astoria, Oregon 97103

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

Kathleen Sullivan
Elected; Term Expires 12/31/2020
800 Exchange Street, Suite 410
Astoria, Oregon 97103

Lianne Thompson
Elected; Term Expires 12/31/2022
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

February 8, 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, 2019 through June 30, 2020.

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, 2020. 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 Single Audit Act, OMB Circular A-133, and OMB's Compliance Supplement. 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, 2020.

Major Initiatives

County Levies

In May of 2016 voters approved a local option levy for the fairgrounds at a rate of $0.05 per $1,000 that covers the period July 1, 2016 – June 30, 2021.

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

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, 2020. This was the seventh consecutive year the County received the award since it began applying.

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.

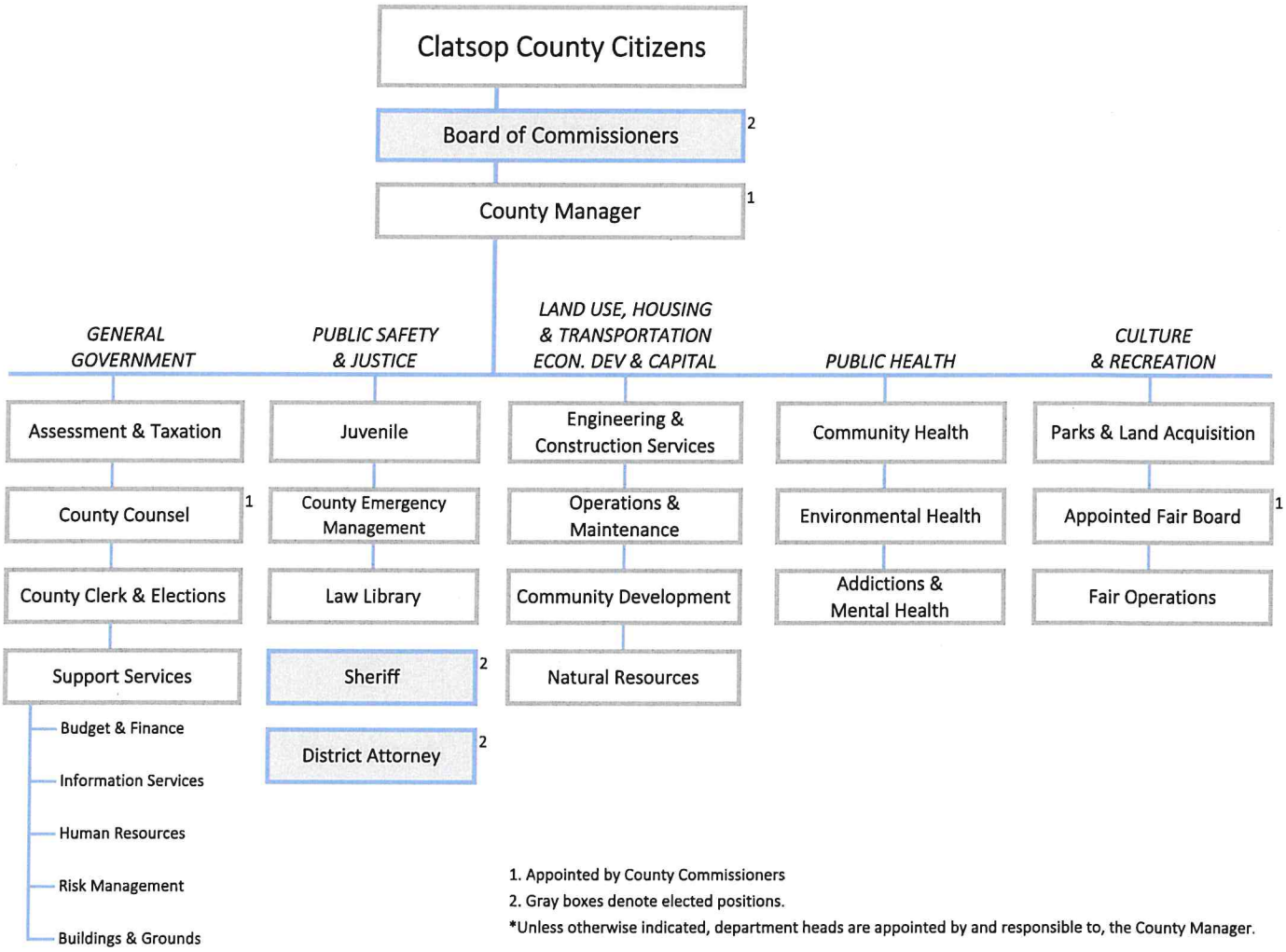
Credit must also be given to the Board of County Commissioners and the County Manager whose leadership, interest in, and support of, the County's financial obligations have contributed significantly to the quality of the County's fiscal operations.

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.

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, 2020, 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.

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(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, 2020, 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.

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 87, 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, statement of changes in assets and liabilities – agency funds, 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, statement of changes in assets and liabilities – agency funds, 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 February 8, 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 Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated February 8, 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
February 8, 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, 2020. It should be read in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2020, total net position of Clatsop County amounted to $171,885,539. Of this amount, $139,896,299 was invested in capital assets, net of related debt. The remaining balance included $26,473,573 restricted for various purposes and $5,515,667 of unrestricted net position.

- At June 30, 2020, the County's governmental funds reported combined ending fund balances of $72,898,461.

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 30 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, 4-H and Extension, 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 page 26 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 27 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, General Roads, and 4-H and Extension Funds. This required supplementary information can be found on pages 74 through 87 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 88 through 124 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, 2020, the County's assets exceeded its liabilities by $171,885,539.

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 $5,102,357 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	
	2020	2019	2020	2019	2020	2019
Assets						
Current assets	$ 48,250,239	$ 47,001,651	$ 108,647	$ 99,905	$ 48,358,886	$ 47,101,556
Restricted assets	27,706,442	27,507,381	-	-	27,706,442	27,507,381
Net capital assets	141,144,300	144,740,587	135,894	212,146	141,280,194	144,952,733
Total assets	217,100,981	219,249,619	244,541	312,051	217,345,522	219,561,670
Deferred outflows of resources						
Net deferred outflow of pension related resources	8,125,728	8,691,991	-	-	8,125,728	8,691,991
Net deferred outflow of OPEB related resources	59,845	129,556	-	-	59,845	129,556
Property tax repayment	93,753	133,570	-	-	93,753	133,570
Total deferred outflows of resources	8,279,326	8,955,117	-	-	8,279,326	8,955,117
Liabilities						
Current liabilities	3,955,061	3,607,894	17,483	10,435	3,972,544	3,618,329
Noncurrent liabilities	47,981,431	45,563,714	41,238	47,464	48,022,669	45,611,178
Total liabilities	51,936,492	49,171,608	58,721	57,899	51,995,213	49,229,507
Deferred inflows of resources						
Net deferred inflow of pension related resources	1,350,902	1,995,102	-	-	1,350,902	1,995,102
Net deferred inflow of OPEB related resources	255,443	202,125	-	-	255,443	202,125
Unearned deposit revenue	5,191	19,015	-	-	5,191	19,015
Unearned grant revenue	132,560	83,142	-	-	132,560	83,142
Total deferred inflows of resources	1,744,096	2,299,384	-	-	1,744,096	2,299,384
Net position						
Net investment in capital assets	139,807,869	143,266,695	88,430	158,628	139,896,299	143,425,323
Restricted for various purposes	26,473,573	26,376,876	-	-	26,473,573	26,376,876
Unrestricted	5,418,277	7,090,173	97,390	95,524	5,515,667	7,185,697
Total net position	$ 171,699,719	$ 176,733,744	$ 185,820	$ 254,152	$ 171,885,539	$ 176,987,896

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	
	2020	2019	2020	2019	2020	2019
Program revenues						
Charges for services	$ 5,128,039	$ 4,404,085	$ 95,422	$ 77,038	$ 5,223,461	$ 4,481,123
Operating grants and contributions	21,038,077	18,682,505	-	-	21,038,077	18,682,505
Total program revenues	26,166,116	23,086,590	95,422	77,038	26,261,538	23,163,628
General revenues						
Property taxes	15,044,683	13,370,608	-	-	15,044,683	13,370,608
Other taxes	2,288,426	2,215,010	-	-	2,288,426	2,215,010
Timber and land sales	7,765,431	8,541,363	-	-	7,765,431	8,541,363
Investment earnings	1,672,630	1,427,880	2,078	2,423	1,674,708	1,430,303
Miscellaneous	1,162,194	854,989	238	183	1,162,432	855,172
Total general revenues	27,933,364	26,409,850	2,316	2,606	27,935,680	26,412,456
Total revenues	54,099,480	49,496,440	97,738	79,644	54,197,218	49,576,084
Program expenses						
General government	7,760,120	8,564,877	-	-	7,760,120	8,564,877
Public safety	26,778,710	22,807,683	-	-	26,778,710	22,807,683
Land use, housing, and transportation	13,834,448	13,778,819	-	-	13,834,448	13,778,819
Parks, culture, and recreation	2,241,517	2,128,864	-	-	2,241,517	2,128,864
Economic development	1,342,012	994,198	-	-	1,342,012	994,198
Health and human services	5,378,443	5,372,707	-	-	5,378,443	5,372,707
Education	557,839	505,249	-	-	557,839	505,249
Interest on long-term debt	1,240,416	45,591	-	-	1,240,416	45,591
Westport sewer	-	-	166,070	165,658	166,070	165,658
Total program expenses	59,133,505	54,197,988	166,070	165,658	59,299,575	54,363,646
Change in net position	(5,034,025)	(4,701,548)	(68,332)	(86,014)	(5,102,357)	(4,787,562)
Net position - beginning of year	176,733,744	181,435,292	254,152	340,166	176,987,896	181,775,458
Net position - end of year	$ 171,699,719	$ 176,733,744	$ 185,820	$ 254,152	$ 171,885,539	$ 176,987,896

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 $55,813,557. Of this amount, $14,594,018 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 $14,594,018. This total amount constitutes unassigned fund balance.

Within the General Fund, the unassigned fund balance grew from the prior fiscal year by $1,029,936. In large part, this unassigned fund balance increase is due to increases in revenues collected for property, room, and other state taxes, as well as fees for services provided throughout various organizational units within the General Fund.

Within the General Roads Fund, the restricted fund balance grew from the prior fiscal year by $1,160,704. 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 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 4-H and Extension Fund, the restricted fund balance decreased from the prior fiscal year by $58,749. In large part, this restricted fund balance decrease is due to decreased funding from the state.

Within the Special Projects Fund, the committed fund balance decreased from the prior fiscal year by $88,686. 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 $185,820 at year-end. Of this amount, $135,894 was invested in capital assets, net of related debt. The remaining balance included $49,926 of unrestricted net position.

Within the Westport Sewer Operating Fund, the fund net position decreased from the prior fiscal year by $63,100. In large part, this decrease in fund net position is due to depreciation of the equipment.

Within the Westport Sewer Equipment Replacement Fund, the unrestricted fund net position decreased from the prior fiscal year by $5,232. In large part, this unrestricted fund net position decrease is due to an increase in expenditures.

BUDGETARY HIGHLIGHTS

Budget amounts shown in the financial statements of the General Fund reflect the original budget amounts and seven 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 $7,067,080. The total actual change in fund balance was an increase of $1,029,936. The favorable variance of $8,097,016 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 $907,100. Actual revenue was $1,128,834 (24.4% over budget) due to an increase in state revenues, state liquor, marijuana, and CAFFA.

- Timber and land sales were budgeted for $3,725,820. Actual revenue was $4,620,961 (24.0% over budget) due to a significant increase in timber sales. These revenues are extremely volatile and are driven by economic and market demands. As a result of this volatility and in accordance with the board's budget policies, the County only budgets for the 15-year low in timber revenue receipts.

- Licenses, permits, and fees were budgeted for $539,030. Actual revenue was $670,577 (24.4% over budget) due to TRL, transient room tax, and sheriff fines and fees.

- Investment earnings were budgeted for $120,000. Actual revenue was $339,966 (183.3% over budget) due to significant increases in investment earnings as a result of high interest rates.

- Expenditures for materials and services were budgeted for $6,564,324. Actual expenditures were $3,856,021 (41.3% under budget) primarily due to funds going unspent in the General Fund Stabilization account, as well as savings realized on services throughout multiple organizational units within the General Fund.

CLATSOP COUNTY
Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

General Fund

	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenues			
Property taxes	$ 9,488,950	$ 9,514,281	$ 25,331
Other taxes	907,100	1,128,834	221,734
Timber and land sales	3,725,820	4,620,961	895,141
Licenses, permits, and fees	539,030	670,577	131,547
Intergovernmental	4,595,944	4,917,422	321,478
Charges for services	717,340	745,260	27,920
Fines and forfeitures	28,400	32,579	4,179
Investment earnings	120,000	339,966	219,966
Miscellaneous	1,292,670	1,345,862	53,192
Total revenues	21,415,254	23,315,742	1,900,488
Expenditures			
Current			
Personnel services	17,810,910	16,801,868	(1,009,042)
Materials and services	6,564,324	3,856,021	(2,708,303)
Other charges	342,740	324,827	(17,913)
Contingency	2,461,270	-	(2,461,270)
Total expenditures	27,179,244	20,982,716	(6,196,528)
Excess (deficiency) of revenues over (under) expenditures	(5,763,990)	2,333,026	8,097,016
Other financing sources (uses)			
Transfers in	690,250	690,250	-
Transfers out	(1,993,340)	(1,993,340)	-
Total other financing sources (uses)	(1,303,090)	(1,303,090)	-
Net change in fund balance	(7,067,080)	1,029,936	8,097,016
Fund balance - beginning	11,118,570	13,564,082	2,445,512
Fund balance - ending	$ 4,051,490	$ 14,594,018	$ 10,542,528

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, 2020 amounted to $141,144,300 and $135,894, 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 $8,854,907 and $76,252, respectively.

Additional information on the County's capital assets can be found in Note III-C on pages 42 through 45 of this report.

Long-Term Debt

At the end of the current fiscal year, the County had total debt outstanding of $25,376,349. This amount is comprised of two general obligation bonds, two loans, and a capital lease. The County's total debt outstanding decreased by $409,104 during the current fiscal year.

Additional information on the County's long-term debt can be found in Note III-G on pages 47 through 49 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

All of these factors were considered in preparing the County's budget for fiscal year 2020-2021.

The ending unassigned General Fund balance of $14,594,018 will be available for program resources in fiscal year 2020-2021.

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, 2020

	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	$ 30,591,869	$ 102,413	$ 30,694,282	$ 912,412
Investments	15,652,352	-	15,652,352	-
Accounts receivable	257,592	6,234	263,826	15,809
Property taxes receivable	591,761	-	591,761	-
Notes receivable	458,017	-	458,017	-
Prepaids	262,320	-	262,320	-
Inventory	436,328	-	436,328	-
Total current assets	48,250,239	108,647	48,358,886	928,221
Restricted assets				
Cash and cash equivalents	26,743,029	-	26,743,029	615,063
Accounts receivable	715,281	-	715,281	-
Property taxes receivable	248,132	-	248,132	-
Total restricted assets	27,706,442	-	27,706,442	615,063
Noncurrent assets				
Capital assets				
Land, construction in progress, and non-depreciable infrastructure	76,076,012	22,039	76,098,051	98,896
Capital assets, net of accumulated depreciation	65,068,288	113,855	65,182,143	596,754
Total noncurrent assets	141,144,300	135,894	141,280,194	695,650
Total assets	217,100,981	244,541	217,345,522	2,238,934
Deferred outflows of resources				
Net deferred outflow of pension related resources	8,125,728	-	8,125,728	-
Net deferred outflow of OPEB related resources	59,845	-	59,845	-
Property tax repayment	93,753	-	93,753	-
Total deferred outflows of resources	8,279,326	-	8,279,326	-
Total assets and deferred outflows of resources	225,380,307	244,541	225,624,848	2,238,934

(Continued)

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

CLATSOP COUNTY
Oregon

STATEMENT OF NET POSITION

June 30, 2020

(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	$ 1,251,105	$ 10,495	$ 1,261,600	$ 9,242
Accrued payroll and related liabilities	590,116	-	590,116	-
Accrued interest	38,766	762	39,528	-
Tenant security deposits	-	-	-	13,445
Compensated absences, current portion	1,327,266	-	1,327,266	-
Long-term liabilities, current portion	747,808	6,226	754,034	-
Total current liabilities	3,955,061	17,483	3,972,544	22,687
Noncurrent liabilities				
Compensated absences, less current portion	147,474	-	147,474	-
Net pension liability	22,496,905	-	22,496,905	-
Net OPEB liability	755,975	-	755,975	-
Long-term liabilities, less current portion	24,581,077	41,238	24,622,315	-
Total noncurrent liabilities	47,981,431	41,238	48,022,669	-
Total liabilities	51,936,492	58,721	51,995,213	22,687
Deferred inflows of resources				
Net deferred inflow of pension related resources	1,350,902	-	1,350,902	-
Net deferred inflow of OPEB related resources	255,443	-	255,443	-
Unearned deposit revenue	5,191	-	5,191	-
Unearned grant revenue	132,560	-	132,560	-
Total deferred inflows of resources	1,744,096	-	1,744,096	-
Total liabilities and deferred inflows of resources	53,680,588	58,721	53,739,309	22,687
NET POSITION				
Net investment in capital assets	139,807,869	88,430	139,896,299	695,650
Restricted for:				
Highways and streets	11,672,451	-	11,672,451	-
Economic development	4,947,499	-	4,947,499	-
Public safety	6,376,149	-	6,376,149	-
Other	3,477,474	-	3,477,474	601,618
Unrestricted	5,418,277	97,390	5,515,667	918,979
Total net position	$ 171,699,719	$ 185,820	$ 171,885,539	$ 2,216,247

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

CLATSOP COUNTY
Oregon

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2020

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	$ 7,760,120	$ 2,004,871	$ 880,849	$ -
Public safety	26,778,710	499,673	13,695,461	-
Land use, housing, and transportation	13,834,448	1,373,668	39,660	-
Parks, culture, and recreation	2,241,517	65,892	58,423	-
Economic development	1,342,012	929	3,163,943	-
Health and human services	5,378,443	1,183,006	3,199,741	-
Education	557,839	-	-	-
Interest on long-term debt	1,240,416	-	-	-
Total governmental activities	$ 59,133,505	$ 5,128,039	$ 21,038,077	$ -
Business-type activities				
Westport sewer	$ 166,070	$ 95,422	$ -	$ -
Component unit				
Business-type activities				
Housing authority	$ 286,233	$ 445,051	$ -	$ -

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

Total general revenues

Change in net position

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
$ (4,874,400)	$ -	$ (4,874,400)	$ -
(12,583,576)	-	(12,583,576)	-
(12,421,120)	-	(12,421,120)	-
(2,117,202)	-	(2,117,202)	-
1,822,860	-	1,822,860	-
(995,696)	-	(995,696)	-
(557,839)	-	(557,839)	-
(1,240,416)	-	(1,240,416)	-
(32,967,389)	-	(32,967,389)	-
-	(70,648)	(70,648)	-
-	-	-	158,818
15,044,683	-	15,044,683	-
2,288,426	-	2,288,426	-
7,765,431	-	7,765,431	-
1,672,630	2,078	1,674,708	11,692
1,162,194	238	1,162,432	5,278
27,933,364	2,316	27,935,680	16,970
(5,034,025)	(68,332)	(5,102,357)	175,788
176,733,744	254,152	176,987,896	2,040,459
$ 171,699,719	$ 185,820	$ 171,885,539	$ 2,216,247

CLATSOP COUNTY
Oregon

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2020

	General Fund	Special Revenue Funds	
		General Roads	4-H and Extension
ASSETS			
Cash and cash equivalents	$ 14,821,623	$ 11,002,754	$ 501,266
Investments	-	-	-
Accounts receivable	249,157	203,211	-
Property taxes receivable	550,404	-	18,924
Prepaids	-	-	-
Inventory	-	436,328	-
Total assets	$ 15,621,184	$ 11,642,293	$ 520,190
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable and accrued expenditures	$ 211,886	$ 181,588	$ 237,178
Accrued payroll and liabilities	408,477	64,233	16
Total liabilities	620,363	245,821	237,194
Deferred inflows of resources			
Unavailable revenue - property taxes	406,803	-	14,148
Unavailable revenue - deposits	-	-	-
Unearned revenue - grants	-	-	-
Total deferred inflows of resources	406,803	-	14,148
Fund balances			
Nonspendable	-	436,328	-
Restricted	-	10,960,144	268,848
Committed	-	-	-
Assigned	-	-	-
Unassigned	14,594,018	-	-
Total fund balances	14,594,018	11,396,472	268,848
Total liabilities, deferred inflows of resources, and fund balances	$ 15,621,184	$ 11,642,293	$ 520,190

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

Capital Projects Fund Special Projects	Nonmajor Governmental Funds	Total Governmental Funds
$ 13,956,984	$ 17,052,271	$ 57,334,898
15,652,352	-	15,652,352
20,000	500,505	972,873
-	270,565	839,893
-	23,542	23,542
-	-	436,328
$ 29,629,336	$ 17,846,883	$ 75,259,886
$ 75,117	$ 306,558	$ 1,012,327
-	117,390	590,116
75,117	423,948	1,602,443
-	200,280	621,231
-	5,191	5,191
-	132,560	132,560
-	338,031	758,982
-	23,542	459,870
-	15,244,581	26,473,573
29,554,219	213,735	29,767,954
-	1,603,046	1,603,046
-	-	14,594,018
29,554,219	17,084,904	72,898,461
$ 29,629,336	$ 17,846,883	$ 75,259,886

CLATSOP COUNTY
Oregon

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

June 30, 2020

Total fund balances		$ 72,898,461
Capital assets are not financial resources and are therefore not reported in the governmental funds.		
Cost	406,424,332	
Accumulated depreciation and amortization	(265,280,032)	141,144,300
The notes receivable are not available as current financial resources and are therefore not reported as assets in the governmental funds.		551,770
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.		621,231
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	(1,474,740)	
Accrued interest payable	(38,766)	
Long-term liabilities	(25,328,885)	(26,842,391)
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	(22,496,905)	
Deferred outflows of pension related resources	8,125,728	
Deferred inflows of pension related resources	(1,350,902)	(15,722,079)
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	(755,975)	
Deferred outflows of OPEB related resources	59,845	
Deferred inflows of OPEB related resources	(255,443)	(951,573)
Net position of governmental activities		$ 171,699,719

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, 2020

	General Fund	Special Revenue Funds	
		General Roads	4-H and Extension
REVENUES			
Property taxes	$ 9,545,044	$ -	$ 328,780
Other taxes	1,982,066	-	7,903
Timber and land sales	4,620,961	-	79,445
Licenses, permits, and fees	138,261	-	-
Intergovernmental	4,636,203	7,693,580	-
Charges for services	1,866,950	370,681	-
Fines and forfeitures	32,579	-	-
Investment earnings	339,966	216,107	9,401
Miscellaneous	153,712	58,226	25,000
Total revenues	23,315,742	8,338,594	450,529
EXPENDITURES			
Current			
General government	7,317,547	-	-
Public safety	12,287,467	6,625,990	-
Land use, housing, and transportation	943,784	-	-
Parks, culture, and recreation	281,748	-	-
Economic development	-	-	-
Health and human services	152,170	-	-
Education	-	-	509,278
Debt service	-	-	-
Capital outlay	-	-	-
Total expenditures	20,982,716	6,625,990	509,278
Excess (deficiency) of revenues over (under) expenditures	2,333,026	1,712,604	(58,749)
OTHER FINANCING SOURCES (USES)			
Transfers in	690,250	-	-
Transfers out	(1,993,340)	(551,900)	-
Total other financing sources (uses)	(1,303,090)	(551,900)	-
Net change in fund balances	1,029,936	1,160,704	(58,749)
Fund balances - beginning	13,564,082	10,235,768	327,597
Fund balances - ending	$ 14,594,018	$ 11,396,472	$ 268,848

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

Capital Projects Fund Special Projects	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ 5,149,058	$ 15,022,882
-	298,457	2,288,426
-	3,065,025	7,765,431
-	729,626	867,887
2,023,000	7,722,817	22,075,600
-	906,881	3,144,512
-	45,500	78,079
722,020	385,136	1,672,630
38,402	901,305	1,176,645
2,783,422	19,203,805	54,092,092
134,703	202,325	7,654,575
-	5,855,950	24,769,407
-	3,932,250	4,876,034
-	1,822,850	2,104,598
-	1,062,738	1,062,738
-	4,748,192	4,900,362
-	46,923	556,201
-	1,373,749	1,373,749
3,720,444	1,438,614	5,159,058
3,855,147	20,483,591	52,456,722
(1,071,725)	(1,279,786)	1,635,370
1,457,169	1,625,090	3,772,509
(474,130)	(753,139)	(3,772,509)
983,039	871,951	-
(88,686)	(407,835)	1,635,370
29,642,905	17,492,739	71,263,091
$ 29,554,219	$ 17,084,904	$ 72,898,461

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, 2020

Net change in fund balances		$ 1,635,370
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	(523,492)	
Related accumulated depreciation	479,091	
Expenditures for capital assets	5,303,021	
Less current year depreciation	(8,854,907)	(3,596,287)
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.		(220,207)
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.		(4,128)
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	403,050	
Accrued interest	339,344	742,394
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.		21,801
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		(207,040)

(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, 2020

(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.	$ (45,382)
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.	(3,380,538)
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.	19,992
Change in net position	$ (5,034,025)

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

CLATSOP COUNTY
Oregon

STATEMENT OF FUND NET POSITION

PROPRIETARY FUNDS

June 30, 2020

	Enterprise Funds		
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Total
ASSETS			
Current assets			
Cash and cash equivalents	$ 70,230	$ 32,183	$ 102,413
Accounts receivable	6,234	-	6,234
Total current assets	76,464	32,183	108,647
Capital assets			
Land	22,039	-	22,039
Capital assets, net of accumulated depreciation	113,855	-	113,855
Total capital assets	135,894	-	135,894
Total assets	212,358	32,183	244,541
LIABILITIES			
Current liabilities			
Accounts payable and accrued expenses	5,707	4,788	10,495
Accrued interest	-	762	762
Long-term liabilities, current portion	-	6,226	6,226
Total current liabilities	5,707	11,776	17,483
Noncurrent liabilities			
Long-term liabilities, less current portion	-	41,238	41,238
Total liabilities	5,707	53,014	58,721
NET POSITION			
Net investment in capital assets	135,894	-	135,894
Unrestricted	70,757	(20,831)	49,926
Total net position	$ 206,651	$ (20,831)	$ 185,820

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, 2020

	Enterprise Funds		
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Total
Operating revenues			
Charges for services	$ 95,422	$ -	$ 95,422
Miscellaneous	238	-	238
Total operating revenues	95,660	-	95,660
Operating expenses			
Materials and services	74,210	14,107	88,317
Other charges	39	-	39
Depreciation	76,252	-	76,252
Total operating expenses	150,501	14,107	164,608
Operating income (loss)	(54,841)	(14,107)	(68,948)
Nonoperating revenues (expenses)			
Investment earnings	1,257	821	2,078
Interest expense	(1,462)	-	(1,462)
Total nonoperating revenues (expenses)	(205)	821	616
Income (loss) before contributions and transfers	(55,046)	(13,286)	(68,332)
Capital contributions	(6,054)	6,054	-
Transfers in	-	2,000	2,000
Transfers out	(2,000)	-	(2,000)
Change in net position	(63,100)	(5,232)	(68,332)
Net position - beginning	269,751	(15,599)	254,152
Net position - ending	$ 206,651	$ (20,831)	$ 185,820

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, 2020

	Enterprise Funds		
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 104,068	$ -	$ 104,068
Other receipts	238	-	238
Payments to suppliers for goods and services	(71,439)	(10,002)	(81,441)
Other charges	(39)	-	(39)
Net cash provided (used) by operating activities	32,828	(10,002)	22,826
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in	-	2,000	2,000
Transfers out	(2,000)	-	(2,000)
Net cash provided (used) by noncapital financing activities	(2,000)	2,000	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Principal payments on long-term liabilities	-	(6,054)	(6,054)
Interest paid on long-term liabilities	(1,462)	-	(1,462)
Capital contributions	(6,054)	6,054	-
Net cash provided (used) by capital and related financing activities	(7,516)	-	(7,516)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment earnings	1,257	821	2,078
Net cash provided (used) by investing activities	1,257	821	2,078
Net increase (decrease) in cash and cash equivalents	24,569	(7,181)	17,388
Cash and cash equivalents - beginning	45,661	39,364	85,025
Cash and cash equivalents - ending	$ 70,230	$ 32,183	$ 102,413

(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, 2020

(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)	$ (54,841)	$ (14,107)	$ (68,948)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	76,252	-	76,252
(Increase) decrease in accounts receivable	8,646	-	8,646
Increase (decrease) in accounts payable and accrued expenses	2,771	4,105	6,876
Net cash provided (used) by operating activities	$ 32,828	$ (10,002)	$ 22,826

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

CLATSOP COUNTY
Oregon

STATEMENT OF FIDUCIARY NET POSITION

June 30, 2020

	Agency Fund
ASSETS	
Cash and cash equivalents	$ 3,393,108
Accounts receivable	32,537
Property taxes receivable	4,118,700
Total assets	$ 7,544,345
LIABILITIES	
Accounts payable	$ 1,594,086
Due to other taxing districts/agencies	5,476,402
Due to department trusts	473,857
Total liabilities	$ 7,544,345

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, 2020 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 Funds

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.

4-H and Extension Fund – The 4-H and Extension Fund provides Oregon State University (OSU) Extension Service education programs, training, and information to residents of Clatsop County.

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

County Clerk Records, Animal Shelter Donations, Insurance Reserve, 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, and Law Library 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 fund:

Agency Fund

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 and deposits are reported in the balance sheet. Unearned grant revenue is reported in 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 were no supplemental budgets. 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 and 38 approved appropriation transfers. Of the approved appropriation transfers, 22 transfers were a result of unanticipated revenue, 15 were within budgeted contingency, and 1 was a result of a reduction in grant revenue.

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, 2020.

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, 2020 are as follows:

	Credit Quality Rating	Level 1
U.S. Government bonds	Aaa	$ 2,518,212
U.S. Treasury securities	Aaa	13,134,140
		$ 15,652,352

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, 2020, the County's total investments in the LGIP exceeded the limit of $50,442,000.

As of June 30, 2020, the County had the following investments in the LGIP:

	Credit Quality Rating	Maturities	Fair Value
Oregon Local Government Investment Pool	Unrated	-	$ 55,733,721

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, 2020, the County had deposits of $335,305 insured by the FDIC and $1,978,959 covered by the PFCP.

Deposits

The County's deposits and investments at June 30, 2020 are as follows:

Cash on hand	$ 3,470
Checking accounts	1,700,120
Total investments	71,386,073
Total deposits and investments	$ 73,089,663
Cash held in fiduciary funds	$ 3,393,108

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	$ 14,821,623
Special Projects Fund	29,609,336
Nonmajor governmental funds	1,813,262
Total governmental activities - unrestricted	46,244,221
Business-type activities - unrestricted	
Westport Sewer Operating Fund	70,230
Westport Sewer Equipment Replacement Fund	32,183
Total business-type activities - unrestricted	102,413
Subtotal unrestricted deposits and investments	46,346,634
Governmental activities - restricted	
General Roads Fund	11,002,754
4-H and Extension Fund	501,266
Nonmajor governmental funds	15,239,009
Subtotal restricted deposits and investments	26,743,029
Total deposits and investments	$ 73,089,663
Agency funds	
Other Taxing Districts	$ 2,776,581
Departmental Trusts	616,527
Total fiduciary deposits and investments	$ 3,393,108

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, $33,423 in the reserve was turned over to the County as unsegregated taxes in accordance with provisions of ORS 311.814. As of June 30, 2020, the balance of the reserve was $265,589. 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, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	$ 6,848,114	$ -	$ (30,917)	$ 6,817,197
Construction in progress	524,201	2,436,263	(524,201)	2,436,263
Infrastructure	66,822,552	-	-	66,822,552
Total capital assets not being depreciated	74,194,867	2,436,263	(555,118)	76,076,012
Capital assets being depreciated				
Buildings and improvements	24,676,028	1,566,511	-	26,242,539
Equipment and vehicles	10,678,381	618,382	(492,575)	10,804,188
Infrastructure	286,317,279	875,628	-	287,192,907
Computer equipment	1,750,521	153,972	-	1,904,493
Furniture and fixtures	359,628	34,910	-	394,538
Tools and equipment	1,512,567	18,886	-	1,531,453
Intangibles	2,155,532	122,670	-	2,278,202
Total capital assets being depreciated	327,449,936	3,390,959	(492,575)	330,348,320
Less accumulated depreciation for				
Buildings and improvements	(10,003,665)	(635,957)	-	(10,639,622)
Equipment and vehicles	(8,167,738)	(524,803)	479,091	(8,213,450)
Infrastructure	(233,707,439)	(7,472,009)	-	(241,179,448)
Computer equipment	(1,303,598)	(153,916)	-	(1,457,514)
Furniture and fixtures	(298,356)	(17,943)	-	(316,299)
Tools and equipment	(1,268,860)	(46,412)	-	(1,315,272)
Intangibles	(2,154,560)	(3,867)	-	(2,158,427)
Total accumulated depreciation	(256,904,216)	(8,854,907)	479,091	(265,280,032)
Total capital assets being depreciated, net	70,545,720	(5,463,948)	(13,484)	65,068,288
Governmental activities capital assets, net	$ 144,740,587	$ (3,027,685)	$ (568,602)	$ 141,144,300

(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	-	-	2,332,747
Equipment and vehicles	24,062	-	-	24,062
Total capital assets being depreciated	2,356,809	-	-	2,356,809
Less accumulated depreciation for				
Buildings and improvements	(2,142,640)	(76,252)	-	(2,218,892)
Equipment and vehicles	(24,062)	-	-	(24,062)
Total accumulated depreciation	(2,166,702)	(76,252)	-	(2,242,954)
Total capital assets being depreciated, net	190,107	(76,252)	-	113,855
Business-type activities capital assets, net	$ 212,146	$ (76,252)	$ -	$ 135,894

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	2,436,263	-	2,436,263
Infrastructure - non-depreciable	66,822,552	-	66,822,552
Buildings and improvements	26,242,539	(10,639,622)	15,602,917
Equipment and vehicles	10,804,188	(8,213,450)	2,590,738
Infrastructure - depreciable	287,192,907	(241,179,448)	46,013,459
Computer equipment	1,904,493	(1,457,514)	446,979
Furniture and fixtures	394,538	(316,299)	78,239
Tools and equipment	1,531,453	(1,315,272)	216,181
Intangibles	2,278,202	(2,158,427)	119,775
Total governmental activities capital assets	406,424,332	(265,280,032)	141,144,300
Business-type activities			
Land	22,039	-	22,039
Buildings and improvements	2,332,747	(2,218,892)	113,855
Equipment and vehicles	24,062	(24,062)	-
Total business-type activities capital assets	2,378,848	(2,242,954)	135,894
Total capital assets	$ 408,803,180	$ (267,522,986)	$ 141,280,194

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	$ 848,526
Public safety	77,360
Land use, housing, and transportation	7,716,388
Parks, culture, and recreation	89,342
Economic development	16,659
Health and human services	106,632
Total governmental activities	$ 8,854,907
Business-type activities	
Westport sewer	$ 76,252

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	$ 599,060	$ -	$ 1,993,340
General Roads Fund	-	-	551,900	-	551,900
Special Projects Fund	-	-	474,130	-	474,130
Nonmajor governmental funds	690,250	62,889	-	-	753,139
Westport Sewer Operating Fund	-	-	-	2,000	2,000
Total	$ 690,250	$ 1,457,169	$ 1,625,090	$ 2,000	$ 3,774,509

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 establish a General Fund stabilization account per the recommendation of the Long-Term Financial Plan; additionally, to contribute timber revenues to fund special projects.

Nonmajor governmental funds – 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, 2020, total lease payments amounted to $12,899.

Future minimum payments for the leases are as follows:

Year Ending June 30	Amount
2021	$ 12,909
2022	12,419
2023	12,000
2024	12,000
	$ 49,328

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	$ 1,267,700	$ 1,188,770	$ 981,730	$ 1,474,740	$ 1,327,266

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	$ 814,263	$ -	$ 265,589	$ 548,674	$ 271,379
Bank of America Series 2019	3-5%	20,000,000	20,000,000	-	-	20,000,000	340,000
Subtotal general obligation bonds		22,550,800	20,814,263	-	265,589	20,548,674	611,379
Bond premium	N/A	3,443,780	3,443,780	-	-	3,443,780	-
Total general obligation bonds		25,994,580	24,258,043	-	265,589	23,992,454	611,379
Solutions Yes Copier Lease	0%	20,640	7,224	-	4,128	3,096	3,096
Loan - Columbia State Bank Series 2014	2.87%	2,000,000	1,466,668	-	133,333	1,333,335	133,333
Total governmental activities		$ 28,015,220	$ 25,731,935	$ -	$ 403,050	$ 25,328,885	$ 747,808
Business-type activities							
Loan - Department of Environmental Quality	2.81%	$ 112,250	$ 53,518	$ -	$ 6,054	$ 47,464	$ 6,226

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, 2020, the County's commitment toward the long-term obligation amounted to $93,753. 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 $265,589, 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, 2020, the total debt outstanding on the long-term obligation amounted to $548,674 and a note receivable balance in the amount of $454,921 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.

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

G. Long-Term Liabilities (Continued)

4. 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.

5. Governmental Activities Future Maturities of Long-Term Liabilities

Year Ending	Bonds		Lease		Loan		Total	
June 30	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2021	$ 611,379	$ 955,261	$ 3,096	$ -	$ 133,333	$ 36,949	$ 747,808	$ 992,210
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
2026-2030	4,020,000	3,960,800	-	-	666,670	48,439	4,686,670	4,009,239
2031-2035	6,315,000	2,829,750	-	-	-	-	6,315,000	2,829,750
2036-2039	7,310,000	950,000	-	-	-	-	7,310,000	950,000
Total	$ 20,548,674	$ 12,312,656	$ 3,096	$ -	$ 1,333,335	$ 194,023	$ 21,885,105	$ 12,506,679

6. 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.

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

Year Ending June 30	Loan	
	Principal	Interest
2021	$ 6,226	$ 1,290
2022	6,402	1,114
2023	6,583	933
2024	6,769	747
2025	6,961	555
2026-2027	14,523	513
Total	$ 47,464	$ 5,152

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

H. Constraints on Fund Balance

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

	General Fund	General Roads Fund	4-H and Extension Fund	Special Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund balances:						
Nonspendable:						
Inventory	$ -	$ 436,328	$ -	$ -	$ -	$ 436,328
Prepaid items	-	-	-	-	23,542	23,542
Restricted for:						
Highways and streets	-	10,960,144	-	-	712,307	11,672,451
Education	-	-	268,848	-	21,093	289,941
Economic development	-	-	-	-	4,947,499	4,947,499
Health and human services	-	-	-	-	817,819	817,819
Public safety	-	-	-	-	6,376,149	6,376,149
County fair	-	-	-	-	731,012	731,012
Land corner preservation	-	-	-	-	344,838	344,838
Parks	-	-	-	-	913,265	913,265
Animal shelter	-	-	-	-	375,724	375,724
Other	-	-	-	-	4,875	4,875
Committed to:						
Capital projects	-	-	-	29,554,219	213,735	29,767,954
Assigned to:						
Insurance reserve	-	-	-	-	335,554	335,554
Debt service	-	-	-	-	1,267,492	1,267,492
Unassigned	14,594,018	-	-	-	-	14,594,018
Total fund balances	$ 14,594,018	$ 11,396,472	$ 268,848	$ 29,554,219	$ 17,084,904	$ 72,898,461

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 comprehensive annual 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 (2.0% for police and fire employees, 1.67% for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

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.

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

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. Employer contributions for the year ended June 30, 2020 were $2,312,343, excluding amounts to fund employer-specific liabilities. The rates in effect for the fiscal year ended June 30, 2020 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, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2020, the County reported a liability of $22,496,905 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension asset/liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to June 30, 2019. 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, 2019, the County's proportion was 0.1301%, which increased from its proportion of 0.1257% measured as of June 30, 2018.

IV. PENSION PLAN (Continued)

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

For the year ended June 30, 2020, the County recognized pension expense of $3,380,538. At June 30, 2020, 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	$ 1,240,638	$ -
Changes in assumptions	3,051,962	-
Net difference between projected and actual earnings on investments	-	637,764
Changes in proportion	1,035,371	261,278
Differences between employer contributions and proportionate share of contributions	485,414	451,860
Total (prior to post measurement date contributions)	5,813,385	1,350,902
Contributions subsequent to the measurement date	2,312,343	-
Total	$ 8,125,728	$ 1,350,902
Net deferred outflows of resources	$ 6,774,826	

IV. PENSION PLAN (Continued)

D. Pension Assets, Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred 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
2021	$ 2,357,362	$ 122,826
2022	1,588,368	1,173,002
2023	1,214,049	261,811
2024	570,414	(206,737)
2025	83,192	-
	$ 5,813,385	$ 1,350,902
Net deferred outflows of resources	$ 4,462,483	

E. Actuarial Assumptions

The employer contribution rates effective July 1, 2019 through June 30, 2020, 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, 2017 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2017
Measurement Date	June 30, 2019
Experience Study	2016, published July 26, 2017
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:** RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. **Active members:** RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. **Disabled retirees:** RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.

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 2016 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 July 2017, 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 June 7, 2017.

Asset Class	Target Allocation
Cash	0.00 %
Debt Securities	20.00 %
Public Equity	37.50 %
Private Equity	17.50 %
Real Estate	12.50 %
Alternative Equity	12.50 %
Opportunity Portfolio	0.00 %
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 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 of the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Core Fixed Income	8.00 %	3.49 %
Short-Term Bonds	8.00 %	3.38 %
Bank/Leveraged Loans	3.00 %	5.09 %
High Yield Bonds	1.00 %	6.45 %
Large/Mid Cap US Equities	15.75 %	6.30 %
Small Cap US Equities	1.31 %	6.69 %
Micro Cap US Equities	1.31 %	6.80 %
Developed Foreign Equities	13.13 %	6.71 %
Emerging Market Equities	4.10 %	7.45 %
Non-US Small Cap Equities	1.88 %	7.01 %
Private Equity	17.50 %	7.82 %
Real Estate (Property)	10.00 %	5.51 %
Real Estate (REITS)	2.50 %	6.37 %
Hedge Fund of Funds - Diversified	2.50 %	4.09 %
Hedge Fund - Event-driven	0.63 %	5.86 %
Timber	1.88 %	5.62 %
Farmland	1.88 %	6.15 %
Infrastructure	3.75 %	6.60 %
Commodities	1.88 %	3.84 %
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 market value of assets) 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 pension plan investments. 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)	$ 36,026,798	$ 22,496,905	$ 11,174,249

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

There were no changes in plan provisions during the July 1, 2018 through June 30, 2019 measurement period.

L. Changes in Plan Provisions Subsequent to Measurement Date

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 now projected to be lower than they were prior to the legislation.

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	$ 1,044,554	$ (288,579)	$ 755,975
Deferred outflows of resources			
Differences between expected and actual experience	11,775	-	11,775
Change in assumptions	32,822	-	32,822
Change in proportionate share	-	1,384	1,384
Contributions after measurement date	-	13,864	13,864
Deferred inflows of resources			
Differences between expected and actual experience	-	(38,055)	(38,055)
Change in proportionate share	-	(23,019)	(23,019)
Change in assumptions	(83,807)	(299)	(84,106)
Difference in earnings	-	(17,812)	(17,812)
Contributions after measurement date	(92,451)	-	(92,451)
OPEB expense (Included in program expenses on statement of activities)	41,412	(47,461)	(6,049)

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, 2018, the following employees were covered by the benefit terms:

Active employees	207
Inactive employees or beneficiaries receiving benefits	13
Total	220

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

The County's total OPEB liability of $1,044,554 was measured as of June 30, 2019, and was determined by an actuarial valuation as of July 1, 2018.

For the fiscal year ended June 30, 2020, the County recognized OPEB expense from this plan of $41,412. At June 30, 2020, 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	$ 11,775	$ -
Change in assumptions	32,822	83,807
Contributions subsequent to the measurement date	-	92,451
Total	$ 44,597	$ 176,258

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

C. Implicit Rate Subsidy (Continued)

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

Deferred inflows of resources related to OPEB of $92,451 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, 2021. 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
2021	$ 4,627
2022	4,627
2023	4,627
2024	4,627
2024	4,627
Thereafter	16,075
	$ 39,210

4. Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2018 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	RP-2000 healthy white collar male and female mortality tables, set back one year for males. Mortality is projected on a generational basis using Scale BB for males and females.
Discount Rate	3.87%
Healthcare Cost Trend Rate	Medical and vision: 7.00% per year, decreasing to 5.50% Dental: 4.50% 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, 2019	$ 1,018,877
Changes for the year:	
Service cost	58,056
Interest on total OPEB liability	39,710
Effect of economic/demographic gains or losses	-
Effect of assumption changes or inputs	30,567
Benefit payments	(102,656)
Balance as of June 30, 2020	$ 1,044,554

Changes in assumptions is the result of the change in the discount rate from 3.58% to 3.87%.

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 (2.87%) or one percentage point higher (4.87%) than the current discount rate. A similar sensitivity analysis is then presented for changes in the healthcare trend assumption.

	Discount Rate		
	1% Decrease (2.87%)	Current Discount Rate (3.87%)	1% Increase (4.87%)
Total OPEB Liability	$ 1,128,629	$ 1,044,554	$ 967,480

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 (6.0% decreasing to 4.5%)	Current Healthcare Trend Rate (7.0% decreasing to 5.5%)	1% Increase (8.0% decreasing to 6.5%)
Total OPEB Liability	$ 940,506	$ 1,044,554	$ 1,168,045

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, 2015 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2017. The Entity's contribution rates for the period were 0.07% for Tier One/Tier Two members to fund the normal cost portion of RHIA benefits, and 0.43% to amortize the unfunded actuarial accrued liability over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years. The County's total contributions for the year ended June 30, 2019 amounted to $13,864.

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

At June 30, 2020, the County reported an asset of $288,579 for its proportionate share of the OPERS net OPEB asset. The net OPEB asset was measured as of June 30, 2019, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2017 rolled forward to June 30, 2019. 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, 2019, the County's proportionate share was 0.1493%, which is an increase from its proportion of 0.1074% as of June 30, 2018.

For the year ended June 30, 2020, the County recognized OPEB expense from this plan of $(61,404). At June 30, 2020, 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	$ -	$ 38,055
Changes of proportionate share	-	299
Net differences between projected and actual earnings	-	17,812
Changes of proportionate share	1,384	23,019
Contributions subsequent to the measurement date	13,864	-
Total	$ 15,248	$ 79,185

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

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

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

Deferred outflows of resources related to OPEB of $13,864 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, 2021. 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
2020	$ 1,065	$ 39,852
2021	319	36,778
2022	-	4,390
2023	-	(1,835)
	$ 1,384	$ 79,185

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)	$ (223,723)	$ (288,579)	$ (343,841)

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, 2018 through June 30, 2019 measurement period.

12. Changes in Plan Provisions Subsequent to Measurement Date

There were no changes in plan provisions subsequent to the June 30, 2019 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, 2020, 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 $222,362, $6,657, $122,703, and $86,778, 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, 2020, employees of the County had accumulated 6,893 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. The project has gone out to bid and construction will begin in the 2020-2021 fiscal year with an anticipated completion date of January 2022.

2. Long-Term Debt Obligations

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 will only have to repay $15,000 of the loan in the 2020-2021 fiscal year and the remainder will be forgiven.

VI. OTHER INFORMATION (Continued)

E. Commitments and Contingencies (Continued)

3. Property Tax Appeals

Clatsop County has two property tax appeals for centrally assessed properties that have been filed by Charter Communications and CenturyLink. If the appeals prevail, the County estimates the cost to be approximately $800,000 to be paid in proportion by all taxing districts.

4. Potential Lawsuit

The County has pending litigation for a class action against all 36 counties for property tax foreclosure treatment on property sales. The County's attorneys have made no evaluation as to the outcome of the following case:

Case	Potential of Loss
Hutchison v. Baker County et al.	Unknown

F. 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. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance,* is effective for the County immediately. The primary objective of this statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. The objective is accomplished by postponing the effective dates of certain provisions in statements and implementation guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018.

GASB Statement No. 84, *Fiduciary Activities*, will be effective for the County beginning with its fiscal year ending June 30, 2021. This statement improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

GASB Statement No. 90, *Majority Equity Interests – An Amendment of GASB Statements No. 14 and 61,* will be effective for the County beginning with its fiscal year ending June 30, 2021. The objective of this statement is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units.

VI. OTHER INFORMATION (Continued)

F. New Pronouncements (Continued)

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.

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.

VI. OTHER INFORMATION (Continued)

G. Subsequent Events

Management has evaluated subsequent events through February 8, 2021, which was the date that the financial statements were available to be issued.

1. 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 adverse 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.

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
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 now 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
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.

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Changes in Assumptions

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

Changes in Assumptions

As of July 1, 2018, the following changes in assumptions were made since the prior valuation date:

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

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

Mortality, withdrawal, and retirement rates were updated to reflect assumptions used in the Oregon PERS December 31, 2017 actuarial valuation.

The discount rate increased from 3.58% for the year ended June 30, 2018 to 3.87% for the year ended June 30, 2019.

*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	2020	2019
Proportion of the OPEB pension liability (asset)	0.14934003%	0.10739437%
Proportionate share of the net OPEB liability (asset)	$ (288,579)	$ (119,881)
Covered payroll	$ 15,267,201	$ 14,278,582
Proportionate share of the OPEB liability (asset) as a percentage of covered employee payroll	-1.89%	-0.84%
Plan net position as a percentage of the total OPEB liability	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	2020	2019
Contractually required contributions	$ 74,096	$ 51,547
Contributions in relation to the contractually required contribution	74,096	51,547
Contribution deficiency (excess)	$ -	$ -
Covered employee payroll	$ 16,561,536	$ 15,267,201
Contributions as a percentage of covered employee payroll	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, 2020

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Property taxes	$ 9,488,950	$ 9,488,950	$ 25,331
Other taxes	907,100	907,100	221,734
Timber and land sales	3,725,820	3,725,820	895,141
Licenses, permits, and fees	539,030	539,030	131,547
Intergovernmental	4,120,950	4,595,944	321,478
Charges for services	717,340	717,340	27,920
Fines and forfeitures	28,400	28,400	4,179
Investment earnings	120,000	120,000	219,966
Miscellaneous	1,292,670	1,292,670	53,192
Total revenues	20,940,260	21,415,254	1,900,488
EXPENDITURES			
Board of Commissioners			
Current			
Personnel services	62,950	62,950	(58,623)
Materials and services	107,100	107,100	(12,710)
Total Board of Commissioners	170,050	170,050	(71,333)
Board of Property Tax Appeals			
Current			
Personnel services	33,660	33,660	(2,732)
Materials and services	2,260	2,260	(1,416)
Total Board of Property Tax Appeals	35,920	35,920	(4,148)
County Manager			
Current			
Personnel services	578,680	572,380	(11,139)
Materials and services	32,890	32,890	(5,937)
Total County Manager	611,570	605,270	(17,076)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 9,514,281	$ -	$ 9,514,281
1,128,834	-	1,128,834
4,620,961	-	4,620,961
670,577	-	670,577
4,917,422	-	4,917,422
745,260	-	745,260
32,579	-	32,579
339,966	-	339,966
1,345,862	-	1,345,862
23,315,742	-	23,315,742
4,327	-	4,327
94,390	-	94,390
98,717	-	98,717
30,928	-	30,928
844	-	844
31,772	-	31,772
561,241	-	561,241
26,953	-	26,953
588,194	-	588,194

(Continued)

CLATSOP COUNTY
Oregon

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

GENERAL FUND

For the Year Ended June 30, 2020

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Human Resources			
Current			
Personnel services	$ 244,730	$ 244,730	$ (2,665)
Materials and services	174,570	174,570	(77,164)
Total Human Resources	419,300	419,300	(79,829)
Assessment and Taxation			
Current			
Personnel services	1,615,200	1,614,000	(55,900)
Materials and services	93,700	92,900	(29,451)
Total Assessment and Taxation	1,708,900	1,706,900	(85,351)
Property Management			
Current			
Personnel services	46,060	46,060	(276)
Materials and services	16,760	16,760	(404)
Other charges	300	300	(9)
Total Property Management	63,120	63,120	(689)
County Counsel			
Current			
Personnel services	-	-	49,197
Materials and services	140,000	140,000	(54,606)
Total County Counsel	140,000	140,000	(5,409)
Clerk - Admin and Elections			
Current			
Personnel services	317,630	317,630	(18,115)
Materials and services	142,130	142,130	(78,685)
Total Clerk - Admin and Elections	459,760	459,760	(96,800)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 242,065	$ -	$ 242,065
97,406	-	97,406
339,471	-	339,471
1,558,100	-	1,558,100
63,449	-	63,449
1,621,549	-	1,621,549
45,784	-	45,784
16,356	-	16,356
291	-	291
62,431	-	62,431
49,197	-	49,197
85,394	-	85,394
134,591	-	134,591
299,515	-	299,515
63,445	-	63,445
362,960	-	362,960

(Continued)

CLATSOP COUNTY
Oregon

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

GENERAL FUND

For the Year Ended June 30, 2020

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Clerk - Records			
Current			
Personnel services	$ 175,820	$ 175,820	$ (6,201)
Materials and services	10,830	10,830	(704)
Total Clerk - Records	186,650	186,650	(6,905)
Discretionary Revenue			
Current			
Materials and services	-	-	(1,754)
Budget and Finance			
Current			
Personnel services	402,610	402,610	(3,586)
Materials and services	94,900	94,900	(16,937)
Total Budget and Finance	497,510	497,510	(20,523)
Information Systems			
Current			
Personnel services	896,740	900,740	(250)
Materials and services	207,720	207,720	(2,395)
Total Information Systems	1,104,460	1,108,460	(2,645)
Building and Grounds			
Current			
Personnel services	615,760	615,760	(62,372)
Materials and services	555,580	555,480	(4,535)
Other charges	700	800	(51)
Total Building and Grounds	1,172,040	1,172,040	(66,958)
Dues and Special Assessment			
Current			
Materials and services	433,170	883,170	(49,363)
Other charges	177,000	227,000	(7,309)
Total Dues and Special Assessment	610,170	1,110,170	(56,672)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 169,619	$ -	$ 169,619
10,126	-	10,126
179,745	-	179,745
(1,754)	-	(1,754)
399,024	-	399,024
77,963	-	77,963
476,987	-	476,987
900,490	-	900,490
205,325	-	205,325
1,105,815	-	1,105,815
553,388	-	553,388
550,945	-	550,945
749	-	749
1,105,082	-	1,105,082
833,807	-	833,807
219,691	-	219,691
1,053,498	-	1,053,498

(Continued)

CLATSOP COUNTY
Oregon

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

GENERAL FUND

For the Year Ended June 30, 2020

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
County Tourism			
Current			
Personnel services	$ 56,890	$ 58,090	$ (67)
Materials and services	4,150	4,950	(181)
Other charges	57,830	101,000	-
Total County Tourism	118,870	164,040	(248)
Animal Control			
Current			
Personnel services	372,450	372,450	(37,897)
Materials and services	110,360	110,360	(10,161)
Total Animal Control	482,810	482,810	(48,058)
District Attorney			
Current			
Personnel services	1,869,960	1,849,960	(66,695)
Materials and services	120,340	145,334	(54,594)
Total District Attorney	1,990,300	1,995,294	(121,289)
Medical Examiner			
Current			
Personnel services	125,930	145,930	(2,572)
Materials and services	3,000	3,000	(1,164)
Total Medical Examiner	128,930	148,930	(3,736)
Sheriff Support Division			
Current			
Personnel services	780,800	780,800	(62,430)
Materials and services	62,460	62,460	(10,629)
Total Sheriff Support Division	843,260	843,260	(73,059)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 58,023	$ -	$ 58,023
4,769	-	4,769
101,000	-	101,000
163,792	-	163,792
334,553	-	334,553
100,199	-	100,199
434,752	-	434,752
1,783,265	-	1,783,265
90,740	-	90,740
1,874,005	-	1,874,005
143,358	-	143,358
1,836	-	1,836
145,194	-	145,194
718,370	-	718,370
51,831	-	51,831
770,201	-	770,201

(Continued)

CLATSOP COUNTY
Oregon

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

GENERAL FUND

For the Year Ended June 30, 2020

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Sheriff Criminal Division			
Current			
Personnel services	$ 3,569,580	$ 3,569,580	$ (216,285)
Materials and services	774,990	774,990	(52,577)
Other charges	8,000	8,000	(5,418)
Total Sheriff Criminal Division	4,352,570	4,352,570	(274,280)
Corrections			
Current			
Personnel services	3,556,180	3,556,180	(195,444)
Materials and services	337,950	337,950	(75,550)
Total Corrections	3,894,130	3,894,130	(270,994)
Juvenile Department			
Current			
Personnel services	754,260	754,260	(149,264)
Materials and services	164,910	164,910	(28,881)
Other charges	5,000	5,000	(5,000)
Total Juvenile Department	924,170	924,170	(183,145)
Emergency Management			
Current			
Personnel services	353,350	353,350	(38,534)
Materials and services	104,560	104,560	(7,242)
Total Emergency Services	457,910	457,910	(45,776)
Surveyor			
Current			
Personnel services	229,400	231,700	(2,185)
Materials and services	4,560	4,560	596
Total Surveyor	233,960	236,260	(1,589)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 3,353,295	$ -	$ 3,353,295
722,413	-	722,413
2,582	-	2,582
4,078,290	-	4,078,290
3,360,736	-	3,360,736
262,400	-	262,400
3,623,136	-	3,623,136
604,996	-	604,996
136,029	-	136,029
-	-	-
741,025	-	741,025
314,816	-	314,816
97,318	-	97,318
412,134	-	412,134
229,515	-	229,515
5,156	-	5,156
234,671	-	234,671

(Continued)

CLATSOP COUNTY
Oregon

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

GENERAL FUND

For the Year Ended June 30, 2020

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Planning Division			
Current			
Personnel services	$ 713,260	$ 713,260	$ (51,884)
Materials and services	120,080	120,080	(69,943)
Total Planning Division	833,340	833,340	(121,827)
Parks Maintenance			
Current			
Personnel services	179,970	179,970	(5,066)
Materials and services	59,160	59,160	(3,937)
Other charges	640	640	(126)
Total Parks Maintenance	239,770	239,770	(9,129)
Jail Nurse			
Current			
Personnel services	259,040	259,040	(8,057)
Materials and services	211,300	211,300	(57,979)
Total Jail Nurse	470,340	470,340	(66,036)
General Fund Stabilization			
Current			
Materials and services	2,000,000	2,000,000	(2,000,000)
Contingency	2,606,730	2,461,270	(2,461,270)
Total expenditures	26,756,540	27,179,244	(6,196,528)
Excess (deficiency) of revenues over (under) expenditures	(5,816,280)	(5,763,990)	8,097,016

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 661,376	$ -	$ 661,376
50,137	-	50,137
711,513	-	711,513
174,904	-	174,904
55,223	-	55,223
514	-	514
230,641	-	230,641
250,983	-	250,983
153,321	-	153,321
404,304	-	404,304
-	-	-
-	-	-
20,982,716	-	20,982,716
2,333,026	-	2,333,026

(Continued)

CLATSOP COUNTY
Oregon

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

GENERAL FUND

For the Year Ended June 30, 2020

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
OTHER FINANCING SOURCES (USES)			
Transfers in	$ 690,250	$ 690,250	$ -
Transfers out	(1,941,050)	(1,993,340)	-
Total other financing sources (uses)	(1,250,800)	(1,303,090)	-
Net change in fund balance	(7,067,080)	(7,067,080)	8,097,016
Fund balance - beginning	11,118,570	11,118,570	2,445,512
Fund balance - ending	$ 4,051,490	$ 4,051,490	$ 10,542,528

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 690,250	$ -	$ 690,250
(1,993,340)	-	(1,993,340)
(1,303,090)	-	(1,303,090)
1,029,936	-	1,029,936
13,564,082	-	13,564,082
$ 14,594,018	$ -	$ 14,594,018

CLATSOP COUNTY
Oregon

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

GENERAL ROADS FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$8,957,810	$(1,264,230)	$ 7,693,580	$ -	$ 7,693,580
Charges for services	297,720	72,961	370,681	-	370,681
Investment earnings	163,000	53,107	216,107	-	216,107
Miscellaneous	21,580	36,646	58,226	-	58,226
Total revenues	9,440,110	(1,101,516)	8,338,594	-	8,338,594
EXPENDITURES					
Administration and Support					
Current					
Personnel services	778,410	(172,196)	606,214	-	606,214
Materials and services	268,570	(24,554)	244,016	-	244,016
Total Administration and Support	1,046,980	(196,750)	850,230	-	850,230
Maintenance and Construction					
Current					
Personnel services	2,757,570	(215,066)	2,542,504	-	2,542,504
Materials and services	4,987,860	(1,782,422)	3,205,438	-	3,205,438
Other charges	43,150	(41,943)	1,207	-	1,207
Capital outlay	120,000	(93,389)	26,611	-	26,611
Total Maintenance and Construction	7,908,580	(2,132,820)	5,775,760	-	5,775,760
Contingency	6,138,970	(6,138,970)	-	-	-
Total expenditures	15,094,530	(8,468,540)	6,625,990	-	6,625,990
Excess (deficiency) of revenues over (under) expenditures	(5,654,420)	7,367,024	1,712,604	-	1,712,604
OTHER FINANCING SOURCES (USES)					
Transfers out	(551,900)	-	(551,900)	-	(551,900)
Net change in fund balance	(6,206,320)	7,367,024	1,160,704	-	1,160,704
Fund balance - beginning	9,306,200	493,240	9,799,440	436,328	10,235,768
Fund balance - ending	$ 3,099,880	$ 7,860,264	$ 10,960,144	$ 436,328	$11,396,472

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, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Property taxes	$ 322,250	$ 6,530	$ 328,780	$ -	$ 328,780
Other taxes	6,500	1,403	7,903	-	7,903
Timber and land sales	75,000	4,445	79,445	-	79,445
Investment earnings	3,000	6,401	9,401	-	9,401
Miscellaneous	20,000	5,000	25,000	-	25,000
Total revenues	426,750	23,779	450,529	-	450,529
EXPENDITURES					
4-H and Extension					
Current					
Materials and services	544,200	(34,922)	509,278	-	509,278
Contingency	110,750	(110,750)	-	-	-
Total expenditures	654,950	(145,672)	509,278	-	509,278
Excess (deficiency) of revenues over (under) expenditures	(228,200)	169,451	(58,749)	-	(58,749)
Fund balance - beginning	228,200	99,397	327,597	-	327,597
Fund balance - ending	$ -	$ 268,848	$ 268,848	$ -	$ 268,848

OTHER SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES

CLATSOP COUNTY
Oregon

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2020

	Special Revenue Funds		
	General Government		
	County Clerk Records	Animal Shelter Donations	Insurance Reserve
ASSETS			
Cash and cash equivalents	$ 4,853	$ 379,178	$ 344,628
Accounts receivable	22	75	-
Property taxes receivable	-	-	-
Prepaid items	-	-	-
Total assets	$ 4,875	$ 379,253	$ 344,628
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable and accrued expenditures	$ -	$ 3,529	$ 9,074
Accrued payroll and liabilities	-	-	-
Total liabilities	-	3,529	9,074
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	-	375,724	-
Other	4,875	-	-
Committed to capital projects	-	-	-
Assigned to:			
Insurance reserve	-	-	335,554
Debt service	-	-	-
Total fund balances	4,875	375,724	335,554
Total liabilities, deferred inflows of resources, and fund balances	$ 4,875	$ 379,253	$ 344,628

Special Revenue Funds						
Public Safety						
Rural Law Enforcement	Child Support	Juvenile Crime Prevention	Parole & Probation Division	Marine Patrol	Child Custody Mediation and Drug Project	Courthouse Security
$ 2,775,285	$ 13,591	$ 126,869	$ 2,289,120	$ 83,073	$ 34,094	$ 126,353
-	37,002	39,545	54,759	64,865	-	4,424
87,391	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 2,862,676	$ 50,593	$ 166,414	$ 2,343,879	$ 147,938	$ 34,094	$ 130,777
$ 389	$ 2,643	$ 750	$ 65,276	$ 5,504	$ 4,061	$ -
-	4,827	2,189	26,088	6,352	166	-
389	7,470	2,939	91,364	11,856	4,227	-
65,432	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	64,865	-	-
65,432	-	-	-	64,865	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,796,855	43,123	163,475	2,252,515	71,217	29,867	130,777
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,796,855	43,123	163,475	2,252,515	71,217	29,867	130,777
$ 2,862,676	$ 50,593	$ 166,414	$ 2,343,879	$ 147,938	$ 34,094	$ 130,777

(Continued)

CLATSOP COUNTY
Oregon

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2020

(Continued)

	Special Revenue Funds		
	Public Safety	Land Use, Housing, and Transportation	
	State Timber Enforcement	Building Codes	Land Corner Preservation
ASSETS			
Cash and cash equivalents	$ 888,320	$ 1,302,003	$ 346,996
Accounts receivable	-	10,236	133
Property taxes receivable	-	-	-
Prepaid items	-	-	-
Total assets	$ 888,320	$ 1,312,239	$ 347,129
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable and accrued expenditures	$ -	$ 10,998	$ 1,141
Accrued payroll and liabilities	-	15,297	1,150
Total liabilities	-	26,295	2,291
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	-	1,285,944	-
Health and human services	-	-	-
Public safety	888,320	-	-
County fair	-	-	-
Land corner preservation	-	-	344,838
Parks	-	-	-
Animal shelter	-	-	-
Other	-	-	-
Committed to capital projects	-	-	-
Assigned to:			
Insurance reserve	-	-	-
Debt service	-	-	-
Total fund balances	888,320	1,285,944	344,838
Total liabilities, deferred inflows of resources, and fund balances	$ 888,320	$ 1,312,239	$ 347,129

Special Revenue Funds					
Land Use, Housing, and Transportation		Culture and Recreation - Fair Board	Economic Development		
Bike Paths	Road District No. 1		Clatsop County Fisheries	Industrial Development Revolving	Video Lottery
$ 159,361	$ 519,994	$ 745,358	$ 170,943	$ 3,435,399	$ 64,182
1,899	-	-	113,061	-	-
-	123,629	18,188	-	-	-
-	-	4,409	-	-	-
$ 161,260	$ 643,623	$ 767,955	$ 284,004	$ 3,435,399	$ 64,182
$ -	$ -	$ 9,151	$ 12,210	$ 97,037	$ -
-	-	4,684	12,783	-	-
-	-	13,835	24,993	97,037	-
-	92,576	13,508	-	-	-
-	-	5,191	-	-	-
-	-	-	-	-	-
-	92,576	18,699	-	-	-
-	-	4,409	-	-	-
161,260	551,047	-	-	-	-
-	-	-	-	-	-
-	-	-	259,011	3,338,362	64,182
-	-	-	-	-	-
-	-	-	-	-	-
-	-	731,012	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
161,260	551,047	735,421	259,011	3,338,362	64,182
$ 161,260	$ 643,623	$ 767,955	$ 284,004	$ 3,435,399	$ 64,182

(Continued)

CLATSOP COUNTY
Oregon

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2020

(Continued)

	Special Revenue Funds		
	Health and Human Services		Education Fund
	Mental Health Grants	Public Health	Law Library
ASSETS			
Cash and cash equivalents	$ 376,952	$ 460,343	$ 23,477
Accounts receivable	8,435	166,049	-
Property taxes receivable	-	-	-
Prepaid items	-	-	-
Total assets	$ 385,387	$ 626,392	$ 23,477
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable and accrued expenditures	$ 10,693	$ 72,040	$ 2,062
Accrued payroll and liabilities	4,771	38,761	322
Total liabilities	15,464	110,801	2,384
Deferred inflows of resources			
Unavailable revenue - property taxes	-	-	-
Unavailable revenue - deposits	-	-	-
Unearned revenue - grants	-	67,695	-
Total deferred inflows of resources	-	67,695	-
Fund balances			
Nonspendable for prepaid items	-	-	-
Restricted for:			
Highways and streets	-	-	-
Education	-	-	21,093
Economic development	-	-	-
Health and human services	369,923	447,896	-
Public safety	-	-	-
County fair	-	-	-
Land corner preservation	-	-	-
Parks	-	-	-
Animal shelter	-	-	-
Other	-	-	-
Committed to capital projects	-	-	-
Assigned to:			
Insurance reserve	-	-	-
Debt service	-	-	-
Total fund balances	369,923	447,896	21,093
Total liabilities, deferred inflows of resources, and fund balances	$ 385,387	$ 626,392	$ 23,477

Debt Service Funds		Capital Projects Funds		Total
Debt Service	Bond and UAL Reserve	General Roads Equipment Replacement	Park and Land Acquisition and Maintenance	Nonmajor Governmental Funds
$ 382,793	$ 872,106	$ 213,735	$ 913,265	$ 17,052,271
-	-	-	-	500,505
41,357	-	-	-	270,565
19,133	-	-	-	23,542
$ 443,283	$ 872,106	$ 213,735	$ 913,265	$ 17,846,883
$ -	$ -	$ -	$ -	$ 306,558
-	-	-	-	117,390
-	-	-	-	423,948
28,764	-	-	-	200,280
-	-	-	-	5,191
-	-	-	-	132,560
28,764	-	-	-	338,031
19,133	-	-	-	23,542
-	-	-	-	712,307
-	-	-	-	21,093
-	-	-	-	4,947,499
-	-	-	-	817,819
-	-	-	-	6,376,149
-	-	-	-	731,012
-	-	-	-	344,838
-	-	-	913,265	913,265
-	-	-	-	375,724
-	-	-	-	4,875
-	-	213,735	-	213,735
-	-	-	-	335,554
395,386	872,106	-	-	1,267,492
414,519	872,106	213,735	913,265	17,084,904
$ 443,283	$ 872,106	$ 213,735	$ 913,265	$ 17,846,883

CLATSOP COUNTY
Oregon

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

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2020

	Special Revenue Funds		
	General Government		
	County Clerk Records	Animal Shelter Donations	Insurance Reserve
REVENUES			
Property taxes	$ -	$ -	$ -
Other taxes	-	-	-
Timber and land sales	-	-	-
Licenses, permits, and fees	-	-	-
Intergovernmental	-	-	-
Charges for services	9,849	9,546	-
Fines and forfeitures	-	-	-
Investment earnings	75	7,423	8,935
Miscellaneous	-	54,618	47,428
Total revenues	9,924	71,587	56,363
EXPENDITURES			
Current			
General government	8,364	39,519	154,438
Public safety	-	-	-
Land use, housing, and transportation	-	-	-
Parks, culture, and recreation	-	-	-
Economic development	-	-	-
Health and human services	-	-	-
Education	-	-	-
Debt service	-	-	-
Capital outlay	-	-	-
Total expenditures	8,364	39,519	154,438
Excess (deficiency) of revenues over (under) expenditures	1,560	32,068	(98,075)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	1,560	32,068	(98,075)
Fund balances - beginning	3,315	343,656	433,629
Fund balances - ending	$ 4,875	$ 375,724	$ 335,554

Special Revenue Funds						
Public Safety						
Rural Law Enforcement	Child Support	Juvenile Crime Prevention	Parole & Probation Division	Marine Patrol	Child Custody Mediation and Drug Project	Courthouse Security
$ 1,505,566	$ -	$ -	$ -	$ -	$ -	$ -
110,028	-	-	-	-	-	-
1,067,939	-	-	-	-	-	-
-	-	-	-	-	-	-
-	153,868	123,118	2,325,345	167,385	33,080	50,330
-	-	-	41,218	-	-	-
-	-	-	-	-	-	-
71,186	989	2,021	46,907	2,118	1,135	3,023
11,881	15,977	120	2,710	13,857	-	-
2,766,600	170,834	125,259	2,416,180	183,360	34,215	53,353
-	-	-	-	-	-	-
2,890,470	220,461	60,048	2,167,177	255,922	53,072	68,310
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
39,145	-	-	-	-	-	-
2,929,615	220,461	60,048	2,167,177	255,922	53,072	68,310
(163,015)	(49,627)	65,211	249,003	(72,562)	(18,857)	(14,957)
-	58,570	-	-	27,200	-	-
-	-	-	(389,320)	-	-	(4,000)
-	58,570	-	(389,320)	27,200	-	(4,000)
(163,015)	8,943	65,211	(140,317)	(45,362)	(18,857)	(18,957)
2,959,870	34,180	98,264	2,392,832	116,579	48,724	149,734
$ 2,796,855	$ 43,123	$ 163,475	$ 2,252,515	$ 71,217	$ 29,867	$ 130,777

(Continued)

CLATSOP COUNTY
Oregon

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

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2020

(Continued)

	Special Revenue Funds		
	Public Safety	Land Use, Housing, and Transportation	
	State Timber Enforcement	Building Codes	Land Corner Preservation
REVENUES			
Property taxes	$ -	$ -	$ -
Other taxes	-	-	-
Timber and land sales	191,478	-	-
Licenses, permits, and fees	-	726,826	-
Intergovernmental	-	5,007	-
Charges for services	-	15,002	85,026
Fines and forfeitures	-	-	-
Investment earnings	17,633	27,612	7,174
Miscellaneous	-	1,709	190
Total revenues	209,111	776,156	92,390
EXPENDITURES			
Current			
General government	-	-	-
Public safety	140,490	-	-
Land use, housing, and transportation	-	-	-
Parks, culture, and recreation	-	799,608	60,770
Economic development	-	-	-
Health and human services	-	8,650	-
Education	-	-	-
Debt service	-	-	-
Capital outlay	-	-	-
Total expenditures	140,490	808,258	60,770
Excess (deficiency) of revenues over (under) expenditures	68,621	(32,102)	31,620
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	(22,000)	-
Total other financing sources (uses)	-	(22,000)	-
Net change in fund balances	68,621	(54,102)	31,620
Fund balances - beginning	819,699	1,340,046	313,218
Fund balances - ending	$ 888,320	$ 1,285,944	$ 344,838

Special Revenue Funds					
Land Use, Housing, and Transportation		Culture and Recreation - Fair Board	Economic Development		
Bike Paths	Road District No. 1		Clatsop County Fisheries	Industrial Development Revolving	Video Lottery
$ -	$ 2,129,139	$ 315,162	$ -	$ -	$ -
-	155,620	-	-	-	-
-	1,510,255	74,236	-	-	-
-	-	-	-	-	-
30,653	-	58,423	771,958	-	368,985
-	-	-	929	-	-
-	-	-	-	-	-
4,406	11,175	16,294	3,863	82,920	1,138
-	-	225,177	1,698	461,168	1,710
35,059	3,806,189	689,292	778,448	544,088	371,833
-	-	-	-	-	-
-	-	-	-	-	-
-	3,931,350	-	-	-	-
188,905	-	754,944	-	-	-
-	-	-	775,367	206,025	81,346
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	34,355	-	904,316	-
188,905	3,931,350	789,299	775,367	1,110,341	81,346
(153,846)	(125,161)	(100,007)	3,081	(566,253)	290,487
-	-	-	-	-	-
-	-	-	-	-	(251,930)
-	-	-	-	-	(251,930)
(153,846)	(125,161)	(100,007)	3,081	(566,253)	38,557
315,106	676,208	835,428	255,930	3,904,615	25,625
$ 161,260	$ 551,047	$ 735,421	$ 259,011	$ 3,338,362	$ 64,182

(Continued)

CLATSOP COUNTY
Oregon

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

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2020

(Continued)

	Special Revenue Funds		
	Health and Human Services		Education Fund
	Mental Health Grants	Public Health	Law Library
REVENUES			
Property taxes	$ -	$ -	$ -
Other taxes	32,809	-	-
Timber and land sales	-	-	-
Licenses, permits, and fees	-	2,800	-
Intergovernmental	2,022,754	1,611,911	-
Charges for services	20,246	725,036	29
Fines and forfeitures	-	-	45,500
Investment earnings	8,803	10,617	852
Miscellaneous	280	21,682	-
Total revenues	2,084,892	2,372,046	46,381
EXPENDITURES			
Current			
General government	-	-	4
Public safety	-	-	-
Land use, housing, and transportation	-	-	-
Parks, culture, and recreation	-	-	-
Economic development	-	-	-
Health and human services	1,996,707	2,742,835	-
Education	-	-	46,923
Debt service	-	-	-
Capital outlay	-	20,221	-
Total expenditures	1,996,707	2,763,056	46,927
Excess (deficiency) of revenues over (under) expenditures	88,185	(391,010)	(546)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	513,290	-
Transfers out	-	(40,889)	-
Total other financing sources (uses)	-	472,401	-
Net change in fund balances	88,185	81,391	(546)
Fund balances - beginning	281,738	366,505	21,639
Fund balances - ending	$ 369,923	$ 447,896	$ 21,093

Debt Service Funds		Capital Projects Funds		Total
Debt Service	Bond and UAL Reserve	General Roads Equipment Replacement	Park and Land Acquisition and Maintenance	Nonmajor Governmental Funds
$ 1,199,191	$ -	$ -	$ -	$ 5,149,058
-	-	-	-	298,457
221,117	-	-	-	3,065,025
-	-	-	-	729,626
-	-	-	-	7,722,817
-	-	-	-	906,881
-	-	-	-	45,500
6,305	15,368	7,347	19,817	385,136
-	-	40,100	1,000	901,305
1,426,613	15,368	47,447	20,817	19,203,805
-	-	-	-	202,325
-	-	-	-	5,855,950
-	-	900	-	3,932,250
-	-	-	18,623	1,822,850
-	-	-	-	1,062,738
-	-	-	-	4,748,192
-	-	-	-	46,923
1,373,749	-	-	-	1,373,749
-	-	440,577	-	1,438,614
1,373,749	-	441,477	18,623	20,483,591
52,864	15,368	(394,030)	2,194	(1,279,786)
174,130	300,000	551,900	-	1,625,090
-	-	-	(45,000)	(753,139)
174,130	300,000	551,900	(45,000)	871,951
226,994	315,368	157,870	(42,806)	(407,835)
187,525	556,738	55,865	956,071	17,492,739
$ 414,519	$ 872,106	$ 213,735	$ 913,265	$ 17,084,904

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, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Charges for services	$ 8,500	$ 1,349	$ 9,849	$ -	$ 9,849
Investment earnings	50	25	75	-	75
Total revenues	8,550	1,374	9,924	-	9,924
EXPENDITURES					
County Clerk Records					
Current					
Materials and services	8,700	(336)	8,364	-	8,364
Contingency	2,970	(2,970)	-	-	-
Total expenditures	11,670	(3,306)	8,364	-	8,364
Excess (deficiency) of revenues over (under) expenditures	(3,120)	4,680	1,560	-	1,560
Fund balance - beginning	3,120	195	3,315	-	3,315
Fund balance - ending	$ -	$ 4,875	$ 4,875	$ -	$ 4,875

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, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Charges for services	$ 11,600	$ (2,054)	$ 9,546	$ -	$ 9,546
Investment earnings	5,700	1,723	7,423	-	7,423
Miscellaneous	19,000	35,618	54,618	-	54,618
Total revenues	36,300	35,287	71,587	-	71,587
EXPENDITURES					
Animal Shelter Enhancement					
Current					
Materials and services	60,000	(20,481)	39,519	-	39,519
Contingency	293,640	(293,640)	-	-	-
Total expenditures	353,640	(314,121)	39,519	-	39,519
Excess (deficiency) of revenues over (under) expenditures	(317,340)	349,408	32,068	-	32,068
Fund balance - beginning	317,340	26,316	343,656	-	343,656
Fund balance - ending	$ -	$ 375,724	$ 375,724	$ -	$ 375,724

CLATSOP COUNTY
Oregon

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

INSURANCE RESERVE FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Investment earnings	$ 6,000	$ 2,935	$ 8,935	$ -	$ 8,935
Miscellaneous	-	47,428	47,428	-	47,428
Total revenues	6,000	50,363	56,363	-	56,363
EXPENDITURES					
Insurance Reserve					
Current					
Materials and services	416,830	(262,392)	154,438	-	154,438
Excess (deficiency) of revenues over (under) expenditures	(410,830)	312,755	(98,075)	-	(98,075)
Fund balance - beginning	410,830	22,799	433,629	-	433,629
Fund balance - ending	$ -	$ 335,554	$ 335,554	$ -	$ 335,554

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, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Property taxes	$1,481,370	$ 24,196	$1,505,566	$ -	$1,505,566
Other taxes	90,500	19,528	110,028	-	110,028
Timber and land sales	1,051,580	16,359	1,067,939	-	1,067,939
Investment earnings	80,000	(8,814)	71,186	-	71,186
Miscellaneous	-	11,881	11,881	-	11,881
Total revenues	2,703,450	63,150	2,766,600	-	2,766,600
EXPENDITURES					
Sheriff Rural Law Enforcement District					
Current					
Personnel services	2,337,230	(136,175)	2,201,055	-	2,201,055
Materials and services	718,820	(55,405)	663,415	-	663,415
Other charges	26,000	-	26,000	-	26,000
Capital outlay	39,000	145	39,145	-	39,145
Contingency	2,226,510	(2,226,510)	-	-	-
Total expenditures	5,347,560	(2,417,945)	2,929,615	-	2,929,615
Excess (deficiency) of revenues over (under) expenditures	(2,644,110)	2,481,095	(163,015)	-	(163,015)
Fund balance - beginning	2,644,110	315,760	2,959,870	-	2,959,870
Fund balance - ending	$ -	$ 2,796,855	$ 2,796,855	$ -	$ 2,796,855

CLATSOP COUNTY
Oregon

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

CHILD SUPPORT FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 161,880	$ (8,012)	$ 153,868	$ -	$ 153,868
Investment earnings	-	989	989	-	989
Miscellaneous	14,740	1,237	15,977	-	15,977
Total revenues	176,620	(5,786)	170,834	-	170,834
EXPENDITURES					
Child Support					
Current					
Personnel services	189,170	(1,218)	187,952	-	187,952
Materials and services	37,610	(5,101)	32,509	-	32,509
Contingency	25,510	(25,510)	-	-	-
Total expenditures	252,290	(31,829)	220,461	-	220,461
Excess (deficiency) of revenues over (under) expenditures	(75,670)	26,043	(49,627)	-	(49,627)
OTHER FINANCING SOURCES (USES)					
Transfers in	58,570	-	58,570	-	58,570
Net change in fund balance	(17,100)	26,043	8,943	-	8,943
Fund balance - beginning	17,100	17,080	34,180	-	34,180
Fund balance - ending	$ -	$ 43,123	$ 43,123	$ -	$ 43,123

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, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 107,940	$ 15,178	$ 123,118	$ -	$ 123,118
Investment earnings	-	2,021	2,021	-	2,021
Miscellaneous	-	120	120	-	120
Total revenues	107,940	17,319	125,259	-	125,259
EXPENDITURES					
Juvenile Crime Prevention					
Current					
Personnel services	54,840	1,729	56,569	-	56,569
Materials and services	86,510	(83,031)	3,479	-	3,479
Contingency	28,000	(28,000)	-	-	-
Total expenditures	169,350	(109,302)	60,048	-	60,048
Excess (deficiency) of revenues over (under) expenditures	(61,410)	126,621	65,211	-	65,211
Fund balance - beginning	61,410	36,854	98,264	-	98,264
Fund balance - ending	$ -	$ 163,475	$ 163,475	$ -	$ 163,475

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, 2020

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Intergovernmental	$ 2,289,350	$ 2,315,882	$ 9,463
Charges for services	34,260	34,260	6,958
Investment earnings	30,000	30,000	16,907
Miscellaneous	700	700	2,010
Total revenues	2,354,310	2,380,842	35,338
EXPENDITURES			
Parole and Probation Division			
Current			
Personnel services	1,305,580	1,305,580	17,990
Materials and services	607,170	627,170	(108,415)
Other charges	467,860	474,392	(149,540)
Contingency	1,931,380	1,931,380	(1,931,380)
Total expenditures	4,311,990	4,338,522	(2,171,345)
Excess (deficiency) of revenues over (under) expenditures	(1,957,680)	(1,957,680)	2,206,683
OTHER FINANCING SOURCES (USES)			
Transfers out	(389,320)	(389,320)	-
Net change in fund balance	(2,347,000)	(2,347,000)	2,206,683
Fund balance - beginning	2,347,000	2,347,000	45,832
Fund balance - ending	$ -	$ -	$ 2,252,515

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 2,325,345	$ -	$ 2,325,345
41,218	-	41,218
46,907	-	46,907
2,710	-	2,710
2,416,180	-	2,416,180
1,323,570	-	1,323,570
518,755	-	518,755
324,852	-	324,852
-	-	-
2,167,177	-	2,167,177
249,003	-	249,003
(389,320)	-	(389,320)
(140,317)	-	(140,317)
2,392,832	-	2,392,832
$ 2,252,515	$ -	$ 2,252,515

CLATSOP COUNTY
Oregon

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

MARINE PATROL FUND

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Intergovernmental	$ 232,250	$ 232,250	$ (64,865)
Investment earnings	1,300	1,300	818
Miscellaneous	-	13,500	357
Total revenues	233,550	247,050	(63,690)
EXPENDITURES			
Marine Patrol			
Current			
Personnel services	226,580	226,580	(12,743)
Materials and services	45,080	58,580	(16,495)
Contingency	111,470	111,470	(111,470)
Total expenditures	383,130	396,630	(140,708)
Excess (deficiency) of revenues over (under) expenditures	(149,580)	(149,580)	77,018
OTHER FINANCING SOURCES (USES)			
Transfers in	27,200	27,200	-
Net change in fund balance	(122,380)	(122,380)	77,018
Fund balance - beginning	122,380	122,380	(5,801)
Fund balance - ending	$ -	$ -	$ 71,217

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 167,385	$ -	$ 167,385
2,118	-	2,118
13,857	-	13,857
183,360	-	183,360
213,837	-	213,837
42,085	-	42,085
-	-	-
255,922	-	255,922
(72,562)	-	(72,562)
27,200	-	27,200
(45,362)	-	(45,362)
116,579	-	116,579
$ 71,217	$ -	$ 71,217

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, 2020

	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	-	1,135	1,135	-	1,135
Total revenues	32,860	1,355	34,215	-	34,215
EXPENDITURES					
Child Custody Mediation					
Current					
Personnel services	9,280	(3,053)	6,227	-	6,227
Materials and services	68,400	(21,555)	46,845	-	46,845
Contingency	9,030	(9,030)	-	-	-
Total expenditures	86,710	(33,638)	53,072	-	53,072
Excess (deficiency) of revenues over (under) expenditures	(53,850)	34,993	(18,857)	-	(18,857)
Fund balance - beginning	53,850	(5,126)	48,724	-	48,724
Fund balance - ending	$ -	$ 29,867	$ 29,867	$ -	$ 29,867

CLATSOP COUNTY
Oregon

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

COURTHOUSE SECURITY FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 40,000	$ 10,330	$ 50,330	$ -	$ 50,330
Investment earnings	2,500	523	3,023	-	3,023
Total revenues	42,500	10,853	53,353	-	53,353
EXPENDITURES					
Courthouse Security					
Current					
Personnel services	67,810	-	67,810	-	67,810
Materials and services	10,500	(10,000)	500	-	500
Capital outlay	10,000	(10,000)	-	-	-
Contingency	89,120	(89,120)	-	-	-
Total expenditures	177,430	(109,120)	68,310	-	68,310
Excess (deficiency) of revenues over (under) expenditures	(134,930)	119,973	(14,957)	-	(14,957)
OTHER FINANCING SOURCES (USES)					
Transfers out	(4,000)	-	(4,000)	-	(4,000)
Net change in fund balance	(138,930)	119,973	(18,957)	-	(18,957)
Fund balance - beginning	138,930	10,804	149,734	-	149,734
Fund balance - ending	$ -	$ 130,777	$ 130,777	$ -	$ 130,777

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, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Timber and land sales	$ 178,570	$ 12,908	$ 191,478	$ -	$ 191,478
Investment earnings	6,500	11,133	17,633	-	17,633
Total revenues	185,070	24,041	209,111	-	209,111
EXPENDITURES					
State Timber Enforcement					
Current					
Personnel services	127,890	-	127,890	-	127,890
Materials and services	29,300	(16,700)	12,600	-	12,600
Contingency	848,550	(848,550)	-	-	-
Total expenditures	1,005,740	(865,250)	140,490	-	140,490
Excess (deficiency) of revenues over (under) expenditures	(820,670)	889,291	68,621	-	68,621
Fund balance - beginning	820,670	(971)	819,699	-	819,699
Fund balance - ending	$ -	$ 888,320	$ 888,320	$ -	$ 888,320

CLATSOP COUNTY
Oregon

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

BUILDING CODES FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Licenses, permits, and fees	$ 750,000	$ (23,174)	$ 726,826	$ -	$ 726,826
Intergovernmental	-	5,007	5,007	-	5,007
Charges for services	29,050	(14,048)	15,002	-	15,002
Investment earnings	14,000	13,612	27,612	-	27,612
Miscellaneous	1,550	159	1,709	-	1,709
Total revenues	794,600	(18,444)	776,156	-	776,156
EXPENDITURES					
Building Codes					
Current					
Personnel services	682,820	7,479	690,299	-	690,299
Materials and services	148,310	(30,351)	117,959	-	117,959
Contingency	1,165,830	(1,165,830)	-	-	-
Total expenditures	1,996,960	(1,188,702)	808,258	-	808,258
Excess (deficiency) of revenues over (under) expenditures	(1,202,360)	1,170,258	(32,102)	-	(32,102)
OTHER FINANCING SOURCES (USES)					
Transfers out	(22,000)	-	(22,000)	-	(22,000)
Net change in fund balance	(1,224,360)	1,170,258	(54,102)	-	(54,102)
Fund balance - beginning	1,224,360	115,686	1,340,046	-	1,340,046
Fund balance - ending	$ -	$ 1,285,944	$ 1,285,944	$ -	$ 1,285,944

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, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Charges for services	$ 80,000	$ 5,026	$ 85,026	$ -	$ 85,026
Investment earnings	7,540	(366)	7,174	-	7,174
Miscellaneous	190	-	190	-	190
Total revenues	87,730	4,660	92,390	-	92,390
EXPENDITURES					
Surveyor - Land Corner 120					
Current					
Personnel services	48,110	(6,367)	41,743	-	41,743
Materials and services	49,530	(30,503)	19,027	-	19,027
Contingency	292,320	(292,320)	-	-	-
Total expenditures	389,960	(329,190)	60,770	-	60,770
Excess (deficiency) of revenues over (under) expenditures	(302,230)	333,850	31,620	-	31,620
Fund balance - beginning	302,230	10,988	313,218	-	313,218
Fund balance - ending	$ -	$ 344,838	$ 344,838	$ -	$ 344,838

CLATSOP COUNTY
Oregon

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

BIKE PATHS FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 33,020	$ (2,367)	$ 30,653	$ -	$ 30,653
Investment earnings	7,900	(3,494)	4,406	-	4,406
Total revenues	40,920	(5,861)	35,059	-	35,059
EXPENDITURES					
Bike Paths					
Current					
Materials and services	400,100	(211,195)	188,905	-	188,905
Contingency	1,410	(1,410)	-	-	-
Total expenditures	401,510	(212,605)	188,905	-	188,905
Excess (deficiency) of revenues over (under) expenditures	(360,590)	206,744	(153,846)	-	(153,846)
Fund balance - beginning	360,590	(45,484)	315,106	-	315,106
Fund balance - ending	$ -	$ 161,260	$ 161,260	$ -	$ 161,260

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, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Property taxes	$ 2,090,450	$ 38,689	$ 2,129,139	$ -	$ 2,129,139
Other taxes	128,000	27,620	155,620	-	155,620
Timber and land sales	1,488,000	22,255	1,510,255	-	1,510,255
Investment earnings	18,000	(6,825)	11,175	-	11,175
Total revenues	3,724,450	81,739	3,806,189	-	3,806,189
EXPENDITURES					
Road District No. 1					
Current					
Materials and services	4,800	(350)	4,450	-	4,450
Other charges	4,240,280	(313,380)	3,926,900	-	3,926,900
Total expenditures	4,245,080	(313,730)	3,931,350	-	3,931,350
Excess (deficiency) of revenues over (under) expenditures	(520,630)	395,469	(125,161)	-	(125,161)
Fund balance - beginning	520,630	155,578	676,208	-	676,208
Fund balance - ending	$ -	$ 551,047	$ 551,047	$ -	$ 551,047

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, 2020

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Property taxes	$ 308,130	$ 308,130	$ 7,032
Timber and land sales	70,000	70,000	4,236
Intergovernmental	50,000	60,000	(1,577)
Investment earnings	13,000	13,000	3,294
Miscellaneous	261,500	261,500	(36,323)
Total revenues	702,630	712,630	(23,338)
EXPENDITURES			
Fair General Operation			
Current			
Personnel services	277,090	277,090	6,550
Materials and services	465,080	518,580	(48,813)
Other charges	500	4,000	(2,463)
Capital outlay	50,000	50,000	(15,645)
Contingency	673,620	626,620	(626,620)
Total expenditures	1,466,290	1,476,290	(686,991)
Excess (deficiency) of revenues over (under) expenditures	(763,660)	(763,660)	663,653
Fund balance - beginning	763,660	763,660	71,768
Fund balance - ending	$ -	$ -	$ 735,421

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 315,162	$ -	$ 315,162
74,236	-	74,236
58,423	-	58,423
16,294	-	16,294
225,177	-	225,177
689,292	-	689,292
283,640	-	283,640
469,767	-	469,767
1,537	-	1,537
34,355	-	34,355
-	-	-
789,299	-	789,299
(100,007)	-	(100,007)
835,428	-	835,428
$ 735,421	$ -	$ 735,421

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, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 800,130	$ (28,172)	$ 771,958	$ -	$ 771,958
Charges for services	15,000	(14,071)	929	-	929
Investment earnings	3,000	863	3,863	-	3,863
Miscellaneous	420	1,278	1,698	-	1,698
Total revenues	818,550	(40,102)	778,448	-	778,448
EXPENDITURES					
Clatsop County Fisheries					
Current					
Personnel services	597,680	(11,326)	586,354	-	586,354
Materials and services	217,740	(28,727)	189,013	-	189,013
Contingency	270,740	(270,740)	-	-	-
Total expenditures	1,086,160	(310,793)	775,367	-	775,367
Excess (deficiency) of revenues over (under) expenditures	(267,610)	270,691	3,081	-	3,081
Fund balance - beginning	267,610	(11,680)	255,930	-	255,930
Fund balance - ending	$ -	$ 259,011	$ 259,011	$ -	$ 259,011

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, 2020

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Investment earnings	$ 70,000	$ 70,000	$ 12,920
Miscellaneous	-	-	461,168
Total revenues	70,000	70,000	474,088
EXPENDITURES			
Industrial Development Revolving Fund			
Current			
Materials and services	103,500	178,500	27,525
Capital outlay	1,000,000	1,000,000	(95,684)
Contingency	2,841,830	2,766,830	(2,766,830)
Total expenditures	3,945,330	3,945,330	(2,834,989)
Excess (deficiency) of revenues over (under) expenditures	(3,875,330)	(3,875,330)	3,309,077
Fund balance - beginning	3,875,330	3,875,330	29,285
Fund balance - ending	$ -	$ -	$ 3,338,362

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 82,920	$ -	$ 82,920
461,168	-	461,168
544,088	-	544,088
206,025	-	206,025
904,316	-	904,316
-	-	-
1,110,341	-	1,110,341
(566,253)	-	(566,253)
3,904,615	-	3,904,615
$ 3,338,362	$ -	$ 3,338,362

CLATSOP COUNTY
Oregon

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

VIDEO LOTTERY FUND

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Intergovernmental	$ 319,900	$ 319,900	$ 49,085
Investment earnings	300	300	838
Miscellaneous	-	-	1,710
Total revenues	320,200	320,200	51,633
EXPENDITURES			
Video Lottery			
Current			
Materials and services	18,900	16,900	(7,264)
Other charges	70,000	72,000	(290)
Total expenditures	88,900	88,900	(7,554)
Excess (deficiency) of revenues over (under) expenditures	231,300	231,300	59,187
OTHER FINANCING SOURCES (USES)			
Transfers out	(251,930)	(251,930)	-
Net change in fund balance	(20,630)	(20,630)	59,187
Fund balance - beginning	20,630	20,630	4,995
Fund balance - ending	$ -	$ -	$ 64,182

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 368,985	$ -	$ 368,985
1,138	-	1,138
1,710	-	1,710
371,833	-	371,833
9,636	-	9,636
71,710	-	71,710
81,346	-	81,346
290,487	-	290,487
(251,930)	-	(251,930)
38,557	-	38,557
25,625	-	25,625
$ 64,182	$ -	$ 64,182

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, 2020

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Other taxes	$ 50,000	$ 50,000	$ (17,191)
Intergovernmental	3,065,850	3,385,288	(1,362,534)
Charges for services	20,000	20,000	246
Investment earnings	5,000	5,000	3,803
Miscellaneous	280	280	-
Total revenues	3,141,130	3,460,568	(1,375,676)
EXPENDITURES			
Developmental Disabilities			
Current			
Other charges	910,610	910,610	(860,957)
Mental Health			
Current			
Personnel services	74,290	74,290	(33,781)
Materials and services	7,300	7,300	(3,999)
Other charges	1,942,630	2,212,760	(505,211)
Contingency	68,070	68,070	(68,070)
Total Mental Health	2,092,290	2,362,420	(611,061)
Drug and Alcohol Prevention			
Current			
Personnel services	252,530	252,530	(117,699)
Materials and services	163,250	212,558	(151,694)
Total Drug and Alcohol Prevention	415,780	465,088	(269,393)
Total expenditures	3,418,680	3,738,118	(1,741,411)
Excess (deficiency) of revenues over (under) expenditures	(277,550)	(277,550)	365,735
Fund balance - beginning	277,550	277,550	4,188
Fund balance - ending	$ -	$ -	$ 369,923

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 32,809	$ -	$ 32,809
2,022,754	-	2,022,754
20,246	-	20,246
8,803	-	8,803
280	-	280
2,084,892	-	2,084,892
49,653	-	49,653
40,509	-	40,509
3,301	-	3,301
1,707,549	-	1,707,549
-	-	-
1,751,359	-	1,751,359
134,831	-	134,831
60,864	-	60,864
195,695	-	195,695
1,996,707	-	1,996,707
88,185	-	88,185
281,738	-	281,738
$ 369,923	$ -	$ 369,923

CLATSOP COUNTY
Oregon

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

PUBLIC HEALTH FUND

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Intergovernmental	$ 1,210,710	$ 1,708,213	$ (256,694)
Charges for services	833,690	833,690	(105,854)
Investment earnings	7,200	7,200	3,417
Miscellaneous	186,940	186,940	(4,866)
Total revenues	2,238,540	2,736,043	(363,997)
EXPENDITURES			
HHS Community Health			
Current			
Personnel services	514,090	514,090	(70,694)
Materials and services	588,020	678,020	(356,450)
Capital outlay	20,000	20,000	221
Total HHS Community Health	1,122,110	1,212,110	(426,923)
Tobacco Prevention			
Current			
Personnel services	106,840	106,840	12,627
Materials and services	36,720	132,354	(119,156)
Total Tobacco Prevention	143,560	239,194	(106,529)
Immunization			
Current			
Personnel services	18,340	18,340	3,137
Materials and services	20,490	20,490	(17,201)
Total Immunization	38,830	38,830	(14,064)
Harm Reduction Program			
Current			
Personnel services	74,620	74,620	8,325
Materials and services	61,030	197,012	(104,389)
Total Maternal and Child Health	135,650	271,632	(96,064)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 1,451,519	$ -	$ 1,451,519
727,836	-	727,836
10,617	-	10,617
182,074	-	182,074
2,372,046	-	2,372,046
443,396	-	443,396
321,570	-	321,570
20,221	-	20,221
785,187	-	785,187
119,467	-	119,467
13,198	-	13,198
132,665	-	132,665
21,477	-	21,477
3,289	-	3,289
24,766	-	24,766
82,945	-	82,945
92,623	-	92,623
175,568	-	175,568

(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, 2020

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Babies First			
Current			
Personnel services	$ 246,530	$ 246,530	$ (45,071)
Materials and services	37,450	61,867	(36,108)
Total Babies First	283,980	308,397	(81,179)
WIC Program			
Current			
Personnel services	181,280	181,280	(23,355)
Materials and services	83,640	83,640	(15,103)
Total WIC Program	264,920	264,920	(38,458)
Family Planning			
Current			
Personnel services	114,580	114,580	(38,606)
Materials and services	140,590	170,590	(74,137)
Total Family Planning	255,170	285,170	(112,743)
Emergency Preparedness			
Current			
Personnel services	18,220	168,220	94,915
Materials and services	87,020	208,490	(136,647)
Total Emergency Preparedness	105,240	376,710	(41,732)
Environmental Health			
Current			
Personnel services	202,400	202,400	(8,334)
Materials and services	160,010	160,010	(92,265)
Total Environmental Health	362,410	362,410	(100,599)

Actual		
Budget Basis	Adjustments	GAAP Basis
$ 201,459	$ -	$ 201,459
25,759	-	25,759
227,218	-	227,218
157,925	-	157,925
68,537	-	68,537
226,462	-	226,462
75,974	-	75,974
96,453	-	96,453
172,427	-	172,427
263,135	-	263,135
71,843	-	71,843
334,978	-	334,978
194,066	-	194,066
67,745	-	67,745
261,811	-	261,811

(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, 2020

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Household Hazardous Waste			
Current			
Personnel services	$ 43,590	$ 43,590	$ (9,815)
Materials and services	448,450	257,561	(69,775)
Debt service	305,820	305,820	(305,820)
Total Household Hazardous Waste	797,860	606,971	(385,410)
Onsite Wastewater Management			
Current			
Personnel services	183,960	183,960	(20,593)
Materials and services	154,800	154,800	(117,754)
Total Online Wastewater Management	338,760	338,760	(138,347)
Contingency	18,640	18,640	(18,640)
Total expenditures	3,867,130	4,323,744	(1,560,688)
Excess (deficiency) of revenues over (under) expenditures	(1,628,590)	(1,587,701)	1,196,691
OTHER FINANCING SOURCES (USES)			
Transfers in	461,000	513,290	-
Transfers out	-	(40,889)	-
Total other financing sources (uses)	461,000	472,401	-
Net change in fund balance	(1,167,590)	(1,115,300)	1,196,691
Fund balance - beginning	710,400	710,400	(343,895)
Fund balance - ending	$ (457,190)	$ (404,900)	$ 852,796

Actual		
Budget Basis	Adjustments	GAAP Basis
$ 33,775	$ -	$ 33,775
187,786	-	187,786
-	-	-
221,561	-	221,561
163,367	-	163,367
37,046	-	37,046
200,413	-	200,413
-	-	-
2,763,056	-	2,763,056
(391,010)	-	(391,010)
513,290	-	513,290
(40,889)	-	(40,889)
472,401	-	472,401
81,391	-	81,391
366,505	-	366,505
$ 447,896	$ -	$ 447,896

CLATSOP COUNTY
Oregon

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

LAW LIBRARY FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Charges for services	$ 50	$ (21)	$ 29	$ -	$ 29
Fines and forfeitures	45,580	(80)	45,500	-	45,500
Investment earnings	400	452	852	-	852
Total revenues	46,030	351	46,381	-	46,381
EXPENDITURES					
Law Library					
Current					
Personnel services	13,780	(1,918)	11,862	-	11,862
Materials and services	34,750	315	35,065	-	35,065
Contingency	17,230	(17,230)	-	-	-
Total expenditures	65,760	(18,833)	46,927	-	46,927
Excess (deficiency) of revenues over (under) expenditures	(19,730)	19,184	(546)	-	(546)
Fund balance - beginning	19,730	1,909	21,639	-	21,639
Fund balance - ending	$ -	$ 21,093	$ 21,093	$ -	$ 21,093

CLATSOP COUNTY
Oregon

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

DEBT SERVICE FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Property taxes	$ 1,272,110	$ (72,919)	$ 1,199,191	$ -	$ 1,199,191
Timber and land sales	-	221,117	221,117	-	221,117
Investment earnings	1,200	5,105	6,305	-	6,305
Total revenues	1,273,310	153,303	1,426,613	-	1,426,613
EXPENDITURES					
Debt Service					
Debt service	1,446,240	(72,491)	1,373,749	-	1,373,749
Contingency	187,110	(187,110)	-	-	-
Total expenditures	1,633,350	(259,601)	1,373,749	-	1,373,749
Excess (deficiency) of revenues over (under) expenditures	(360,040)	412,904	52,864	-	52,864
OTHER FINANCING SOURCES (USES)					
Transfers in	174,130	-	174,130	-	174,130
Net change in fund balance	(185,910)	412,904	226,994	-	226,994
Fund balance - beginning	185,910	1,615	187,525	-	187,525
Fund balance - ending	$ -	$ 414,519	$ 414,519	$ -	$ 414,519

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, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Investment earnings	$ 9,000	$ 6,368	$ 15,368	$ -	$ 15,368
EXPENDITURES					
Bond and UAL Reserve Contingency	860,460	(860,460)	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(851,460)	866,828	15,368	-	15,368
OTHER FINANCING SOURCES (USES)					
Transfers in	300,000	-	300,000	-	300,000
Net change in fund balance	(551,460)	866,828	315,368	-	315,368
Fund balance - beginning	551,460	5,278	556,738	-	556,738
Fund balance - ending	$ -	$ 872,106	$ 872,106	$ -	$ 872,106

CLATSOP COUNTY
Oregon

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

SPECIAL PROJECTS FUND

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Intergovernmental	$ -	$ -	$ 2,023,000
Investment earnings	110,000	110,000	612,020
Miscellaneous	15,000	15,000	23,402
Total revenues	125,000	125,000	2,658,422
EXPENDITURES			
Special Projects			
Current			
Materials and services	256,050	256,050	(121,347)
Capital outlay	11,490,870	11,490,870	(7,770,426)
Contingency	750,000	750,000	(750,000)
Total expenditures	12,496,920	12,496,920	(8,641,773)
Excess (deficiency) of revenues over (under) expenditures	(12,371,920)	(12,371,920)	11,300,195
OTHER FINANCING SOURCES (USES)			
Bond proceeds	260,000	-	-
Interfund loan proceeds	-	260,000	(260,000)
Transfers in	1,416,280	1,457,169	-
Transfers out	(474,130)	(474,130)	-
Total other financing sources (uses)	1,202,150	1,243,039	(260,000)
Net change in fund balance	(11,169,770)	(11,128,881)	11,040,195
Fund balance - beginning	28,126,970	28,126,970	1,515,935
Fund balance - ending	$ 16,957,200	$ 16,998,089	$ 12,556,130

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 2,023,000	$ -	$ 2,023,000
722,020	-	722,020
38,402	-	38,402
2,783,422	-	2,783,422
134,703	-	134,703
3,720,444	-	3,720,444
-	-	-
3,855,147	-	3,855,147
(1,071,725)	-	(1,071,725)
-	-	-
-	-	-
1,457,169	-	1,457,169
(474,130)	-	(474,130)
983,039	-	983,039
(88,686)	-	(88,686)
29,642,905	-	29,642,905
$ 29,554,219	$ -	$ 29,554,219

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, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Investment earnings	$ 2,900	$ 4,447	$ 7,347	$ -	$ 7,347
Miscellaneous	-	40,100	40,100	-	40,100
Total revenues	2,900	44,547	47,447	-	47,447
EXPENDITURES					
Equipment Replacement					
Current					
Materials and services	900	-	900	-	900
Capital outlay	605,000	(164,423)	440,577	-	440,577
Total expenditures	605,900	(164,423)	441,477	-	441,477
Excess (deficiency) of revenues over (under) expenditures	(603,000)	208,970	(394,030)	-	(394,030)
OTHER FINANCING SOURCES (USES)					
Transfers in	551,900	-	551,900	-	551,900
Net change in fund balance	(51,100)	208,970	157,870	-	157,870
Fund balance - beginning	51,100	4,765	55,865	-	55,865
Fund balance - ending	$ -	$ 213,735	$ 213,735	$ -	$ 213,735

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, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Investment earnings	$ 15,000	$ 4,817	$ 19,817	$ -	$ 19,817
Miscellaneous	-	1,000	1,000	-	1,000
Total revenues	15,000	5,817	20,817	-	20,817
EXPENDITURES					
Parks and Land Acquisition Maintenance					
Current					
Materials and services	31,000	(12,377)	18,623	-	18,623
Contingency	895,800	(895,800)	-	-	-
Total expenditures	926,800	(908,177)	18,623	-	18,623
Excess (deficiency) of revenues over (under) expenditures	(911,800)	913,994	2,194	-	2,194
OTHER FINANCING SOURCES (USES)					
Transfers out	(45,000)	-	(45,000)	-	(45,000)
Net change in fund balance	(956,800)	913,994	(42,806)	-	(42,806)
Fund balance - beginning	956,800	(729)	956,071	-	956,071
Fund balance - ending	$ -	$ 913,265	$ 913,265	$ -	$ 913,265

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, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Charges for services	$ 105,000	$ (9,578)	$ 95,422	$ -	$ 95,422
Investment earnings	1,100	157	1,257	-	1,257
Miscellaneous	-	238	238	-	238
Total revenues	106,100	(9,183)	96,917	-	96,917
EXPENSES					
Westport Sewer Service					
Current					
Materials and services	89,820	(15,610)	74,210	-	74,210
Other charges	1,570	(69)	1,501	-	1,501
Depreciation	-	-	-	76,252	76,252
Debt service	6,060	(6)	6,054	(6,054)	-
Contingency	58,840	(58,840)	-	-	-
Total expenses	156,290	(74,525)	81,765	70,198	151,963
Excess (deficiency) of revenues over (under) expenses	(50,190)	65,342	15,152	(70,198)	(55,046)
OTHER FINANCING SOURCES (USES)					
Capital contributions	-	-	-	(6,054)	(6,054)
Transfers out	(2,000)	-	(2,000)	-	(2,000)
Total other financing sources (uses)	(2,000)	-	(2,000)	(6,054)	(8,054)
Change in net position	(52,190)	65,342	13,152	(76,252)	(63,100)
Net position - beginning	52,190	5,415	57,605	212,146	269,751
Net position - ending	$ -	$ 70,757	$ 70,757	$ 135,894	$ 206,651

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, 2020

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Intergovernmental	$ -	$ 4,200	$ (4,200)
Investment earnings	800	800	21
Total revenues	800	5,000	(4,179)
EXPENSES			
Westport Sewer Equipment			
Current			
Materials and services	22,000	46,710	(32,603)
Contingency	20,510	-	-
Total expenses	42,510	46,710	(32,603)
Excess (deficiency) of revenues over (under) expenses	(41,710)	(41,710)	28,424
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	(39,710)	(39,710)	28,424
Net position - beginning	39,710	39,710	(1,029)
Net position - ending	$ -	$ -	$ 27,395

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ -	$ -	$ -
821	-	821
821	-	821
14,107	-	14,107
-	-	-
14,107	-	14,107
(13,286)	-	(13,286)
-	6,054	6,054
2,000	-	2,000
2,000	6,054	8,054
(11,286)	6,054	(5,232)
38,681	(54,280)	(15,599)
$ 27,395	$ (48,226)	$ (20,831)

OTHER FINANCIAL SCHEDULES

CLATSOP COUNTY
Oregon

SCHEDULE OF PROPERTY TAX TRANSACTIONS - TAXING DISTRICT

For the Year Ended June 30, 2020

Tax Year	Taxes Receivable July 1, 2019	2019-2020 Levy	Adjustments	Collections	Taxes Receivable June 30, 2020
2019-2020	$ -	$ 15,535,594	$ (415,619)	$ 14,614,874	$ 505,101
2018-2019	429,820	-	(736)	251,769	177,315
2017-2018	184,149	-	(210)	84,648	99,291
2016-2017	93,189	-	(210)	63,242	29,737
2015-2016	35,780	-	(212)	26,436	9,132
2014-2015	7,451	-	(204)	1,650	5,597
2013-2014	4,911	-	(517)	1,299	3,095
Prior	12,346	-	(252)	1,469	10,625
Subtotal - Prior	767,646	-	(2,341)	430,513	334,792
Total	$ 767,646	$ 15,535,594	$ (417,960)	$ 15,045,387	$ 839,893

CLATSOP COUNTY
Oregon

SCHEDULE OF PROPERTY TAX TRANSACTIONS - COUNTY-WIDE

For the Year Ended June 30, 2020

Tax Year	Taxes Receivable July 1, 2019	2019-2020 Levy	Adjustments	Collections	Taxes Receivable June 30, 2020
2019-2020	$ -	$ 90,919,078	$ (2,432,338)	$ 85,530,747	$ 2,955,993
2018-2019	2,620,263	-	(4,484)	1,534,826	1,080,953
2017-2018	1,101,832	-	(1,255)	506,479	594,098
2016-2017	523,719	-	(1,179)	355,417	167,123
2015-2016	198,964	-	(1,178)	147,006	50,780
2014-2015	41,919	-	(1,150)	9,280	31,489
2013-2014	27,764	-	(2,925)	7,342	17,497
Prior	70,493	-	(1,444)	8,389	60,660
Subtotal - Prior	4,584,954	-	(13,615)	2,568,739	2,002,600
Total	$ 4,584,954	$ 90,919,078	$ (2,445,953)	$ 88,099,486	$ 4,958,593

CLATSOP COUNTY
Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR RETIREMENT OF LONG-TERM DEBT

For the Year Ended June 30, 2020

	Total Requirement All Issues			Bank of America Series 2012		
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total
2020-2021	$ 754,034	$ 993,500	$ 1,747,534	$ 271,379	$ 11,961	$ 283,340
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	-	-	-
Thereafter	13,625,000	3,779,750	17,404,750	-	-	-
Total	$21,932,569	$ 12,511,831	$ 34,444,400	$ 548,674	$ 18,006	$ 566,680

	Columbia State Bank Series 2014			DEQ Loan		
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total
2020-2021	$ 133,333	$ 36,949	$ 170,282	$ 6,226	$ 1,290	$ 7,516
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	-	-	-
Total	$ 1,333,335	$ 194,023	$ 1,527,358	$ 47,464	$ 5,152	$ 52,616

	Columbia State Bank Series 2019			Solutions Yes Copier Lease		
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total
2020-2021	$ 340,000	$ 943,300	$ 1,283,300	$ 3,096	$ -	$ 3,096
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	-		-
Thereafter	13,625,000	3,779,750	17,404,750	-	-	-
Total	$20,000,000	$ 12,294,650	$ 32,294,650	$ 3,096	$ -	$ 3,096

CLATSOP COUNTY
Oregon

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

For the Year Ended June 30, 2020

	Beginning Balance	Additions	Deductions	Ending Balance
Other Taxing Districts				
ASSETS				
Cash	$ 1,357,704	$ 208,877,577	$ 207,458,700	$ 2,776,581
Accounts receivable	36,465	7,976,104	7,981,002	31,567
Property taxes receivable	3,817,308	374,322	72,930	4,118,700
Total assets	$ 5,211,477	$ 217,228,003	$ 215,512,632	$ 6,926,848
LIABILITIES				
Accounts payable	$ 94,096	$ 4,793,677	$ 3,437,327	$ 1,450,446
Due to other taxing districts/agencies	5,117,381	222,104,786	221,745,765	5,476,402
Total liabilities	$ 5,211,477	$ 226,898,463	$ 225,183,092	$ 6,926,848
Departmental Trusts				
ASSETS				
Cash	$ 338,216	$ 4,478,501	$ 4,200,190	$ 616,527
Accounts receivable	4,700	5,695	9,425	970
Total assets	$ 342,916	$ 4,484,196	$ 4,209,615	$ 617,497
LIABILITIES				
Accounts payable	$ 9,814	$ 986,167	$ 852,341	$ 143,640
Amounts held in trust	333,102	2,143,019	2,002,264	473,857
Total liabilities	$ 342,916	$ 3,129,186	$ 2,854,605	$ 617,497
Total - All Agency Funds				
ASSETS				
Cash	$ 1,695,920	$ 213,356,078	$ 211,658,890	$ 3,393,108
Accounts receivable	41,165	7,981,799	7,990,427	32,537
Property taxes receivable	3,817,308	374,322	72,930	4,118,700
Total assets	$ 5,554,393	$ 221,712,199	$ 219,722,247	$ 7,544,345
LIABILITIES				
Accounts payable	$ 103,910	$ 5,779,844	$ 4,289,668	$ 1,594,086
Due to other taxing districts/agencies	5,117,381	222,104,786	221,745,765	5,476,402
Amounts held in trust	333,102	2,143,019	2,002,264	473,857
Total liabilities	$ 5,554,393	$ 230,027,649	$ 228,037,697	$ 7,544,345

STATISTICAL SECTION

This part of Clatsop County's Comprehensive Annual 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 Comprehensive Annual 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, 2020

Obligation	Interest Rates	Date of Issue	Principal: Outstanding June 30, 2019	Principal: Additions	Principal: Matured and Paid	Principal: Outstanding June 30, 2020	Interest Matured and Paid
Bonds							
Bank of America Series 2012	2.18%	July 2012	$ 814,263	$ -	$ 265,589	$ 548,674	$ 263,684
Bank of America Series 2019	3-5%	August 2014	20,000,000	-	-	20,000,000	-
			20,814,263	-	265,589	20,548,674	263,684
Loans							
DEQ Loan	2.81%	August 2005	53,518	-	6,054	47,464	31,538
Columbia State Bank Series 2014	2.87%	August 2014	1,466,668	-	133,333	1,333,335	273,734
			1,520,186	-	139,387	1,380,799	305,272
Capital leases							
Solutions Yes Copier Lease	0.00%	April 2016	7,224	-	4,128	3,096	-
Total			$ 22,341,673	$ -	$ 409,104	$ 21,932,569	$ 568,956

CLATSOP COUNTY
Oregon

FUTURE DEBT SERVICE REQUIREMENTS

For the Year Ended June 30, 2020

	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
2020-21	$ 271,379	$ 11,961	$ 340,000	$ 943,300	$ 133,333	$ 36,949
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	-	-
	$ 548,674	$ 18,006	$ 20,000,000	$ 12,294,650	$ 1,333,335	$ 194,023

Loan		Capital Lease			
DEQ Loan		Solutions Yes Copier Lease		Totals	
Principal	Interest	Principal	Interest	Principal	Interest
$ 6,226	$ 1,290	$ 3,096	$ -	$ 754,034	$ 993,500
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
$ 47,464	$ 5,152	$ 3,096	$ -	$ 21,932,569	$ 12,511,831

CLATSOP COUNTY
Oregon

NET POSITION BY COMPONENT

Last Ten Fiscal Years

	Fiscal Year Ended June 30			
	2020	2019	2018	2017
Governmental activities				
Net investment in capital assets	$ 139,807,869	$ 143,266,695	$ 150,149,925	$ 157,396,388
Restricted	26,473,573	26,376,876	24,210,572	20,952,350
Unrestricted	5,418,277	7,090,173	7,074,795	3,256,713
Total governmental activities net position	$ 171,699,719	$ 176,733,744	$ 181,435,292	$ 181,605,451
Business-type activities				
Net investment in capital assets	$ 88,430	$ 158,628	$ 231,238	$ 304,118
Unrestricted	97,390	95,524	108,928	111,865
Total business-type activities net position	$ 185,820	$ 254,152	$ 340,166	$ 415,983
Totals - all activities				
Net investment in capital assets	$ 139,896,299	$ 143,425,323	$ 150,381,163	$ 157,700,506
Restricted	26,473,573	26,376,876	24,210,572	20,952,350
Unrestricted	5,515,667	7,185,697	7,183,723	3,368,578
Total net position	$ 171,885,539	$ 176,987,896	$ 181,775,458	$ 182,021,434

Fiscal Year Ended June 30					
2016	2015	2014	2013	2012	2011
$164,493,924	$170,255,581	$179,852,178	$185,526,479	$192,525,725	$198,894,569
18,435,155	15,599,563	14,213,321	15,972,394	16,454,348	19,259,564
3,325,247	7,689,563	1,581,518	7,083,056	7,546,836	8,184,438
$186,254,326	$193,544,707	$195,647,017	$208,581,929	$216,526,909	$226,338,571
$ 377,156	$ 529,958	$ 575,656	$ 661,045	$ 761,876	$ 862,844
131,903	60,729	82,873	123,128	105,164	99,664
$ 509,059	$ 590,687	$ 658,529	$ 784,173	$ 867,040	$ 962,508
$164,871,080	$170,785,539	$180,427,834	$186,187,524	$193,287,601	$199,757,413
18,435,155	15,599,563	14,213,321	15,972,394	16,454,348	19,259,564
3,457,150	7,750,292	1,664,391	7,206,184	7,652,000	8,284,102
$186,763,385	$194,135,394	$196,305,546	$209,366,102	$217,393,949	$227,301,079

CLATSOP COUNTY
Oregon

CHANGES IN NET POSITION

Last Ten Fiscal Years

	Fiscal Year Ended June 30			
	2020	2019	2018	2017
Expenses				
Governmental activities				
General government	$ 7,760,120	$ 8,564,877	$ 7,921,750	$ 6,886,565
Public safety	26,778,710	22,807,683	22,530,183	21,646,621
Land use, housing, and transportation	13,834,448	13,778,819	13,631,997	12,845,855
Parks, culture, and recreation	2,241,517	2,128,864	1,163,978	1,066,791
Economic development	1,342,012	994,198	1,004,915	1,042,096
Health and human services	5,378,443	5,372,707	3,916,395	3,629,205
Education	557,839	505,249	461,788	505,040
Interest on long-term debt	1,240,416	45,591	49,415	53,242
Total governmental activities expenses	59,133,505	54,197,988	50,680,421	47,675,415
Business-type activities				
Westport Sewer Service District	166,070	165,658	152,618	143,243
Jail Commissary Fund	-	-	-	19,902
Total business-type activities expenses	166,070	165,658	152,618	163,145
Total expenses	$ 59,299,575	$ 54,363,646	$ 50,833,039	$ 47,838,560
Program revenues				
Governmental activities				
Charges for services				
General government	$ 2,004,871	$ 1,494,632	$ 1,479,242	$ 1,327,038
Public safety	499,673	408,925	422,758	470,321
Land use, housing, and transportation	1,373,668	1,505,311	1,327,656	1,221,010
Parks, culture, and recreation	65,892	50,075	51,874	48,396
Economic development	929	3,089	14,573	16,639
Health and human services	1,183,006	942,053	820,066	736,766
Education	-	-	-	-
Operating grants and contributions	21,038,077	18,682,505	16,935,666	15,074,727
Capital grants and contributions	-	-	-	-
Total governmental activities program revenues	26,166,116	23,086,590	21,051,835	18,894,897
Business-type activities				
Charges for services	95,422	77,038	74,751	68,618
Operating grants	-	-	-	-
Total business-type activities program revenues	95,422	77,038	74,751	68,618
Total program revenues	$ 26,261,538	$ 23,163,628	$ 21,126,586	$ 18,963,515
Net (expense) / revenue				
Governmental activities	$ (32,967,389)	$ (31,111,398)	$ (29,628,586)	$ (28,780,518)
Business-type activities	(70,648)	(88,620)	(77,867)	(94,527)
Total net (expense) / revenue	$ (33,038,037)	$ (31,200,018)	$ (29,706,453)	$ (28,875,045)

Fiscal Year Ended June 30					
2016	2015	2014	2013	2012	2011
$ 10,096,185	$ 12,022,585	$ 6,435,161	$ 6,500,917	$ 6,817,804	$ 6,430,841
20,623,170	17,578,210	12,686,676	12,667,349	14,365,256	14,184,201
12,609,063	4,192,872	13,474,248	13,332,524	14,293,087	14,318,963
958,472	886,151	868,554	932,680	935,209	908,025
1,579,125	1,761,864	1,480,144	1,483,807	1,304,993	1,598,204
3,948,167	3,197,120	3,223,511	3,307,104	3,463,608	3,252,623
504,665	489,224	546,688	516,545	533,389	468,802
57,260	28,540	69,368	144,109	214,797	339,931
50,376,107	40,156,566	38,784,350	38,885,035	41,928,143	41,501,590
139,683	135,660	138,034	138,785	146,619	144,878
85,463	82,942	63,999	52,241	67,395	72,788
225,146	218,602	202,033	191,026	214,014	217,666
$ 50,601,253	$ 40,375,168	$ 38,986,383	$ 39,076,061	$ 42,142,157	$ 41,719,256
$ 1,312,641	$ 1,218,873	$ 1,320,921	$ 1,600,476	$ 1,360,572	$ 1,475,456
423,541	506,317	511,938	704,025	692,984	586,561
1,202,745	1,006,126	826,144	721,697	980,540	1,054,670
44,187	32,926	243,480	204,901	197,459	210,077
22,485	64,158	11,614	31,841	80,581	154,536
654,458	697,924	760,725	999,789	868,685	812,909
-	-	47,159	48,369	58,726	67,207
15,257,679	14,046,903	8,297,588	9,058,686	10,838,599	10,451,968
-	-	64,312	115,058	103,896	254,255
18,917,736	17,573,227	12,083,881	13,484,842	15,182,042	15,067,639
114,314	122,778	129,023	119,385	129,886	62,368
-	-	-	-	-	81,076
114,314	122,778	129,023	119,385	129,886	143,444
$ 19,032,050	$ 17,696,005	$ 12,212,904	$ 13,604,227	$ 15,311,928	$ 15,211,083
$ (31,458,371)	$ (22,583,339)	$ (26,700,469)	$ (25,400,193)	$ (26,746,101)	$ (26,433,951)
(110,832)	(95,824)	(73,010)	(71,641)	(84,128)	(74,222)
$ (31,569,203)	$ (22,679,163)	$ (26,773,479)	$ (25,471,834)	$ (26,830,229)	$ (26,508,173)

(Continued)

CLATSOP COUNTY
Oregon

CHANGES IN NET POSITION

Last Ten Fiscal Years

(Continued)

	Fiscal Year Ended June 30			
	2020	2019	2018	2017
General revenues and other changes in net position				
Governmental activities				
Property taxes	$ 15,044,683	$ 13,370,608	$ 13,026,731	$ 12,648,318
Other taxes	2,288,426	2,215,010	2,264,847	1,927,391
Timber and land sales	7,765,431	8,541,363	11,692,655	7,849,809
Investment earnings	1,672,630	1,427,880	708,733	388,854
Gain on sale of asset	-	-	-	-
Miscellaneous	1,162,194	854,989	732,658	1,317,271
Transfers	-	-	-	-
Total governmental activities	27,933,364	26,409,850	28,425,624	24,131,643
Business-type activities				
Transfers	-	-	-	-
Investment earnings	2,078	2,423	1,797	1,291
Miscellaneous	238	183	253	160
Total business-type activities	2,316	2,606	2,050	1,451
Total general revenues and other changes in net position	$ 27,935,680	$ 26,412,456	$ 28,427,674	$ 24,133,094
Change in net position				
Governmental activities	$ (5,034,025)	$ (4,701,548)	$ (1,202,962)	$ (4,648,875)
Business-type activities	(68,332)	(86,014)	(75,817)	(93,076)
Total change in net position	$ (5,102,357)	$ (4,787,562)	$ (1,278,779)	$ (4,741,951)

Fiscal Year Ended June 30					
2016	2015	2014	2013	2012	2011
$ 12,426,728	$ 11,985,398	$ 11,721,531	$ 11,740,619	$ 11,184,203	$ 11,086,246
1,863,925	1,676,258	1,098,391	1,074,080	962,837	938,359
8,649,784	5,953,559	6,730,775	4,996,352	4,235,350	4,211,935
232,654	171,550	177,758	159,433	139,153	411,890
309,332	-	8,187	-	32,073	25,512
685,567	694,809	273,860	240,780	368,823	330,277
-	(545)	12,000	12,000	12,000	12,000
24,167,990	20,481,029	20,022,502	18,223,264	16,934,439	17,016,219
-	545	(12,000)	(12,000)	(12,000)	(12,000)
754	572	176	221	439	443
28,450	26,865	573	553	221	50,141
29,204	27,982	(11,251)	(11,226)	(11,340)	38,584
$ 24,197,194	$ 20,509,011	$ 20,011,251	$ 18,212,038	$ 16,923,099	$ 17,054,803
$ (7,290,381)	$ (2,102,310)	$ (6,677,967)	$ (7,176,929)	$ (9,811,662)	$ (9,417,732)
(81,628)	(67,842)	(84,261)	(82,867)	(95,468)	(35,638)
$ (7,372,009)	$ (2,170,152)	$ (6,762,228)	$ (7,259,796)	$ (9,907,130)	$ (9,453,370)

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
2011	$ 7,731,990	$ 2,015,105	$ 893,423	$ 10,640,518
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

CLATSOP COUNTY
Oregon

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	Fiscal Year Ended June 30				
	2020	2019	2018	2017	2016
General Fund					
Nonspendable	$ -	$ -	$ -	$ -	$ -
Assigned	-	-	-	-	-
Unassigned	14,594,018	13,564,082	11,785,627	6,568,739	5,833,017
Total General Fund	14,594,018	13,564,082	11,785,627	6,568,739	5,833,017
All other governmental funds					
Nonspendable	459,870	445,471	457,137	286,244	281,295
Restricted	26,473,573	26,376,876	24,210,572	20,952,350	18,435,155
Committed	29,767,954	29,698,770	5,941,886	6,990,143	6,205,688
Assigned	1,603,046	1,177,892	1,804,055	1,459,657	1,116,939
Total all other governmental funds	58,304,443	57,699,009	32,413,650	29,688,394	26,039,077
Total all governmental funds	$ 72,898,461	$ 71,263,091	$ 44,199,277	$ 36,257,133	$ 31,872,094

* The County implemented the provisions of GASB 54 for the year ended June 30, 2011, which requires fund balance to be presented in the categories of nonspendable, restricted, committed, assigned, and unassigned.

Fiscal Year Ended June 30				
2015	2014	2013	2012	2011
$ -	$ -	$ -	$ 10,209	$ 11,686
-	499,999	456,880	417,273	305,199
5,039,867	4,014,382	3,204,284	3,123,794	3,620,148
5,039,867	4,514,381	3,661,164	3,551,276	3,937,033
286,714	289,345	225,114	376,224	308,937
15,599,563	14,213,321	15,972,394	17,084,348	19,253,378
5,251,335	2,928,010	1,660,851	1,415,146	1,929,046
781,460	28,322	1,793,201	2,814,647	3,093,252
21,919,072	17,458,998	19,651,560	21,690,365	24,584,613
$ 26,958,939	$ 21,973,379	$ 23,312,724	$ 25,241,641	$ 28,521,646

CLATSOP COUNTY
Oregon

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	Fiscal Year Ended June 30			
	2020	2019	2018	2017
Revenues				
Property taxes	$ 15,022,882	$ 13,459,571	$ 13,060,681	$ 12,647,839
Other taxes	2,288,426	916,675	979,329	-
Timber revenues	7,765,431	8,541,363	11,692,655	7,848,809
Charges for services	3,144,512	2,163,696	2,021,960	1,921,957
Licenses and permits	867,887	1,589,008	1,428,611	1,311,816
Fines and forfeitures	78,079	75,084	81,703	77,160
Investment earnings	1,672,630	1,415,009	708,733	388,854
Other revenues	1,176,645	2,008,317	2,251,009	3,276,378
Intergovernmental	22,075,600	19,404,252	17,286,728	15,553,248
Land sales	-	-	-	-
Total revenues	54,092,092	49,572,975	49,511,409	43,026,061
Expenditures				
General government	7,654,575	8,250,484	6,583,887	5,828,969
Public safety	24,769,407	22,299,171	21,245,667	20,399,818
Land use, housing, and transportation	4,876,034	5,068,652	5,233,126	4,275,469
Parks, culture, and recreation	2,104,598	1,831,820	1,634,780	1,404,408
Economic development	1,062,738	877,803	848,631	955,547
Health and human services	4,900,362	5,055,825	3,863,762	3,549,749
Education	556,201	504,628	460,476	503,708
Capital outlay	5,159,058	1,887,090	1,517,642	1,538,233
Debt service				
Principal	1,329,614	133,333	133,333	133,333
Interest	44,135	44,135	47,961	51,788
Total expenditures	52,456,722	45,952,941	41,569,265	38,641,022
Excess (deficiency) of revenues over (under) expenditures	1,635,370	3,620,034	7,942,144	4,385,039
Other financing sources (uses)				
Transfers in	3,772,509	3,905,450	7,859,635	3,748,407
Transfers (out)	(3,772,509)	(3,905,450)	(7,859,635)	(3,748,407)
Issuance of debt	-	23,443,780	-	-
Total other financing sources (uses)	-	23,443,780	-	-
Net change in fund balances	$ 1,635,370	$ 27,063,814	$ 7,942,144	$ 4,385,039
Debt service as a percentage of non-capital expenditures	2.90%	0.40%	0.45%	0.50%

Fiscal Year Ended June 30					
2016	2015	2014	2013	2012	2011
$ 12,476,209	$ 12,083,358	$ 11,824,983	$ 11,783,423	$ 11,087,339	$ 11,021,687
-	-	-	-	-	-
9,381,187	5,953,559	5,981,208	4,230,701	4,233,605	4,144,854
1,864,338	1,935,118	1,502,098	1,738,413	1,815,955	2,010,531
1,177,626	956,330	1,064,104	1,318,346	1,101,796	1,001,519
90,489	79,892	85,926	120,896	111,042	172,668
232,775	171,563	170,048	194,522	199,288	460,771
2,775,817	2,298,407	6,066,208	5,520,159	5,491,709	5,527,232
15,927,423	14,712,470	9,441,766	9,662,538	9,107,824	8,717,109
-	-	-	-	-	4,326,500
43,925,864	38,190,697	36,136,341	34,568,998	33,148,558	37,382,871
5,266,792	5,591,002	5,360,116	5,511,251	5,716,500	5,385,382
19,424,577	18,731,562	20,511,278	20,120,194	19,531,171	18,757,678
4,707,009	3,675,453	1,139,835	998,310	1,203,172	1,300,179
1,341,225	1,310,501	789,186	744,926	710,903	798,594
944,724	1,090,398	3,376,554	3,534,385	3,225,921	3,361,770
3,556,253	3,371,104	1,265,036	1,403,621	1,195,737	1,264,862
501,401	487,425	591,140	527,286	518,121	455,372
3,081,589	915,407	3,059,026	2,092,844	1,442,291	983,050
133,333	-	1,395,515	1,577,098	2,830,360	1,177,485
55,806	28,540	-	-	219,207	339,931
39,012,709	35,201,392	37,487,686	36,509,915	36,593,383	33,824,303
4,913,155	2,989,305	(1,351,345)	(1,940,917)	(3,444,825)	3,558,568
4,534,955	3,085,472	7,577,572	6,632,363	6,543,196	5,418,721
(4,534,955)	(3,086,017)	(7,565,572)	(6,620,363)	(6,531,196)	5,406,721
-	1,996,800	-	-	152,820	-
-	1,996,255	12,000	12,000	164,820	12,000
$ 4,913,155	$ 4,985,560	$ (1,339,345)	$ (1,928,917)	$ (3,280,005)	$ 3,570,568
0.53%	0.08%	3.74%	4.34%	9.13%	4.72%

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	
2011	$ 2,849,911,372	$ 1,257,279,519	$ 784,256,321	$ 119,370,841
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

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
$ 5,010,818,053	$ -	$1.53380	$ 8,594,307,163	58.30%
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%

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	2011	2012	2013	2014	2015	2016
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	0.0700	0.0500
City Rates						
Astoria	8.6552	8.3895	8.1738	8.1738	8.1738	8.1738
Cannon Beach	1.2373	1.1566	1.1185	1.1053	1.0714	1.1547
Gearhart	3.5672	3.4493	3.1510	2.3707	2.5031	2.5860
Seaside	3.6510	3.6621	3.6813	3.6827	3.6680	3.6692
Greater Seaside U/R	0.3819	0.3913	0.4066	0.4219	-	-
Warrenton	3.7453	3.5920	3.4927	3.4932	3.4617	3.4021
School District Rates						
Astoria 1	7.1982	6.9803	6.9200	6.9415	6.6267	6.4801
Clatskanie 6J	5.2341	5.2576	5.4016	5.4882	5.5140	5.5580
Clatsop Community College	0.8438	0.8431	0.8455	0.8467	0.9564	0.9493
Jewell 8	3.7690	3.7690	3.7690	3.7690	3.7690	3.7690
Knappa 4	6.7648	6.8265	6.8254	6.8219	7.0302	7.1416
NW ESD	0.1538	0.1538	0.1538	0.1538	0.1538	0.1538
Seaside 10	5.0728	4.9305	4.9305	4.9305	4.9305	4.9305
Warrenton-Hammond 30	4.8527	5.2984	5.2774	5.2747	5.2564	5.2442
Rural Fire Districts						
Cannon Beach RFPD	0.6688	0.6595	0.4877	0.5879	0.5119	0.5815
Clatskanie RFPD	1.7198	1.7198	2.9731	2.9731	2.9731	2.9731
Elsie-Vinemaple RFPD	1.3009	1.3009	1.3009	1.3009	1.3009	1.3009
Gearhart RFPD	0.8012	0.7865	0.7724	0.7594	0.6745	0.6598
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	1.4984	1.1845	1.5373	1.5341	1.5203	1.4922
Lewis & Clark RFPD	1.9928	1.9928	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	0.9778	0.9751	0.9194	0.9207	0.8987	0.8983
Westport-Wauna RFPD	1.9226	1.9226	1.9226	1.9226	1.9226	1.9226

2017	2018	2019	2020
1.5338	1.5338	1.5338	1.7284
0.0500	0.0500	0.0500	0.0500
8.1738	8.1738	8.1738	8.1738
1.0930	1.0930	1.1050	1.1402
2.5496	2.5496	2.4070	2.3142
3.6530	3.6530	3.4542	3.7678
-	-	-	-
3.0722	3.0722	3.2313	3.1660
6.2189	6.2189	6.7959	7.6277
5.5362	5.5362	5.4152	5.4990
0.9373	0.9373	0.9358	0.9309
3.7690	3.7690	3.7690	3.7690
6.0060	6.0060	5.9892	6.3537
0.1538	0.1538	0.1538	0.1538
6.2958	6.2958	6.2967	6.2886
5.2319	5.2319	5.2038	6.9740
0.5749	0.5749	0.5668	0.6318
2.9731	2.9731	2.9731	2.9731
2.0509	2.0509	2.0509	2.0509
0.6506	0.6506	0.6413	0.3194
1.2429	1.2429	1.2429	1.2429
1.1763	1.1763	1.1763	1.1763
1.4721	1.4721	1.4559	1.1845
1.8428	1.8428	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	0.9310	0.9204	0.9692
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)

	2011	2012	2013	2014	2015	2016
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	1.1964	1.1855	1.1427	1.0955	0.9861	0.8864
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
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	0.3641	0.3781	0.1365	0.0523	0.0313	0.0168
Miles Crossing Sanitary Sewer	2.8832	2.8712	2.9157	2.9244	2.7165	2.6140

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.

2017	2018	2019	2020
0.2590	0.2590	0.2590	0.259
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	0.9357	0.8701	0.8362
0.0534	0.0534	0.0534	0.0534
0.1763	0.1763	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	1.9198	1.8817	1.8276
0.9280	0.9280	0.9280	0.928
0.1620	0.1620	0.1620	0.162
0.1620	0.1620	0.1272	0.1254
3.3239	3.3239	2.8090	2.8332

CLATSOP COUNTY
Oregon

PRINCIPAL TAXPAYERS

June 30, 2020 and 2011

Taxpayer	2019-2020 Assessed Valuation	Rank	Percentage of Total Assessed Value	2010-2011 Assessed Valuation	Rank	Percentage of Total Assessed Value
Private Enterprises:						
Georgia Pacific Consumer Products	$ 176,071,843	1	2.905 %	$ 377,632,151	1	7.924 %
L&C Tree Farms LLC	20,907,343	9	0.345	17,136,755	6	0.360
WorldMark The Club	10,124,436	17	0.168	7,938,515	17	0.166
Hampton Lumber Mills Inc.	40,182,214	3	0.663	15,349,185	8	0.322
Weyerhaeuser Columbia Timberlands LL(	10,647,002	16	0.176	8,131,418	16	0.171
Port of Astoria	16,811,554	13	0.277	18,355,890	5	0.385
Kroger Mgmt NMTC Warrenton 1	19,656,688	10	0.324	11,814,654	13	0.248
Safeway Inc.	13,783,598	15	0.227	10,623,607	15	0.223
Surfsand Resort LLC	18,861,746	11	0.311	14,426,891	11	0.303
Agency Creek Management Co	7,377,533	16	0.122	5,654,767	18	0.119
Hay Family Limited Partnership	18,583,833	12	0.307	13,887,737	12	0.291
Northwest Capital Investment Group LLC	13,978,599	14	0.231	10,713,462	14	0.225
Subtotal	366,986,389		6.056	511,665,032		10.737
Public Utilities:						
PacifiCorp	46,648,000	2	0.770	28,567,000	3	0.599
Northwest Natural Gas	39,145,000	4	0.646	30,975,100	2	0.650
Charter Communications	33,946,200	5	0.560	15,199,700	10	0.319
CenturyLink	26,881,000	8	0.443	15,481,500	7	0.325
Western Generation Agency	28,500,000	6	0.470	25,500,000	4	0.535
Georgia Pacific Consumer Prod LP	27,857,702	7	0.460	15,239,110	9	0.320
Subtotal	202,977,902		3.349	130,962,410		2.748
All other	5,490,307,664		90.595	4,122,888,628		86.515
Total	$ 6,060,271,955		100.000 %	$ 4,765,516,070		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
2011	$ 7,503,171	$ 2,213,408	$ -	$ 9,716,579	$ 9,191,884	94.60
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	96.60
2018	9,197,487	297,704	-	9,495,191	8,945,227	96.80
2019	9,516,579	308,858	-	9,825,437	9,300,369	97.70
2020	9,848,821	320,901	1,272,014	11,441,736	10,729,243	96.80

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
$ 517,329	$ 9,709,213	99.92
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

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
2011	$ 3,250,796	$ -	$ 2,431,266	$ -	$ 96,325	$ 5,778,387	1.08%	$ 155.45
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	N/A	N/A

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

Percentage of Personal Income and Per Capita information derived from demographic information presented on page 146.

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
2011	$ 5,682,062	$ 1,956,954	$ 3,725,108	0.043%	100
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	0.204%	N/A

Per capita information derived from demographic information on page 146.

N/A - Information not yet available

CLATSOP COUNTY
Oregon

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

June 30, 2020

Governmental Unit	Debt Outstanding	Estimated Percent Applicable	Estimated Share of Overlapping Debt
Arch Cape Domestic Water Supply District	$ 408,380	100%	$ 408,380
Arch Cape Sanitary District	2,407,864	100%	2,407,864
City of Astoria	18,049,476	100%	18,049,476
City of Cannon Beach	3,135,000	100%	3,135,000
City of Gearhart	4,820,000	100%	4,820,000
City of Seaside	6,323,543	100%	6,323,543
City of Warrenton	8,157,417	100%	8,157,417
Clatsop Community College	18,417,601	100%	18,417,601
Clatsop County SD 1 (Astoria)	81,705,741	100%	81,705,741
Clatsop County SD 10 (Seaside)	101,658,098	100%	101,658,098
Clatsop County SD 30 (Warrenton-Hammond)	43,785,959	100%	43,785,959
Clatsop County SD 4 (Knappa)	540,000	100%	540,000
Columbia County SD 6J (Clatskanie)	1,212,498	21.37%	259,097
Falcon Cove Beach Water District	83,798	75.34%	63,133
Miles Crossing Sanitary District	3,187,537	100%	3,187,537
Nehalem Bay Fire & Rescue	1,960,000	0.49%	9,629
Northwest Regional ESD	2,643,426	7.21%	190,583
Port of Astoria	13,917,345	100%	13,917,345
Shoreline Sanitary District	992,148	100%	992,148
Wickiup Water District	317,168	100%	317,168
Total overlapping debt	313,722,999		308,345,719
Clatsop County direct debt	21,882,007	100%	21,882,007
Total			$ 330,227,726

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	2011	2012	2013	2014
Debt limit	$ 8,594,307,163	$ 8,158,082,700	$ 7,668,443,648	$ 7,681,357,053
Total net debt applicable to limit	5,682,062	2,959,634	3,780,786	2,184,154
Legal debt margin	$ 8,588,625,101	$ 8,155,123,066	$ 7,664,662,862	$ 7,679,172,899
Total net debt applicable to the limit as a percentage of debt limit	0.07%	0.04%	0.05%	0.03%

Source: Clatsop County Budget & Finance Dept.

2015	2016	2017	2018	2019	2020
$ 7,711,286,171	$ 7,921,799,965	$ 8,351,583,284	$ 8,741,705,015	$ 9,383,566,648	$ 9,969,917,276
4,512,077	3,586,822	3,224,530	2,785,954	22,588,519	22,068,836
$ 7,706,774,094	$ 7,918,213,143	$ 8,348,358,754	$ 8,738,919,061	$ 9,360,978,129	$ 9,947,848,440
0.06%	0.05%	0.04%	0.03%	0.24%	0.22%

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
2011	37,171	$ 533,199	$ 32,427	4,898	8.0%
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	N/A	N/A	N/A	5,206	15.4%

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 2020 and Nine Years Prior

	2011			
	Units	Number of Employees	Percent of Total	Wages
Government Employers:				
Federal Government	18	233	1.42%	$ 12,102,104
State Government	23	428	2.61%	15,200,415
Local Government	50	2,122	12.92%	72,651,276
Private Employers:				
Natural resources and mining	54	416	2.53%	15,480,399
Construction	168	681	4.15%	25,671,972
Manufacturing	59	1,908	11.62%	97,620,257
Wholesale trade	36	157	0.96%	7,357,067
Retail trade	267	2,447	14.90%	58,422,643
Utilities	8	52	0.32%	3,603,252
Transportation and warehousing	31	148	0.90%	6,184,580
Information	22	164	1.00%	4,995,985
Financial activities	110	486	2.96%	15,691,240
Professional and business services	139	665	4.05%	20,459,703
Educational services	8	44	0.27%	965,867
Health care and social assistance	133	2,040	12.42%	80,381,001
Arts, entertainment, and recreation	22	261	1.59%	5,188,180
Accommodation and food services	255	3,492	21.25%	57,841,194
Other services	192	679	4.13%	12,843,482
Total employment		16,423	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.

2020			
Units	Number of Employees	Percent of Total	Wages
15	198	1.04%	$ 12,143,280
24	332	1.74%	19,376,021
47	2,100	11.01%	92,431,203
44	346	1.81%	14,859,639
180	1,006	5.27%	47,219,491
58	1,814	9.51%	111,704,270
34	196	1.03%	11,839,548
252	3,056	16.02%	90,549,598
8	46	0.24%	3,987,301
39	158	0.83%	7,813,686
35	153	0.80%	6,909,887
126	607	3.18%	26,555,187
179	852	4.47%	29,634,649
18	66	0.35%	1,992,862
136	2,401	12.58%	123,687,938
24	281	1.47%	7,663,434
287	4,743	24.86%	119,092,771
242	724	3.79%	17,338,287
	19,079	100.00%	

CLATSOP COUNTY
Oregon

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

Function	2011	2012	2013	2014	2015
General government	44.13	43.85	41.13	39.56	37.56
Public safety	112.96	105.83	104.58	102.83	98.25
Land use, housing, and transportation	40.21	36.21	38.26	39.00	38.32
Culture and recreation	4.70	4.70	4.70	4.70	4.72
Public health	17.93	16.60	15.83	14.22	15.30
Economic development	6.59	6.59	6.59	6.40	6.42
County service districts	5.48	5.40	5.85	0.35	0.26
	231.99	219.18	216.94	207.06	200.83

Source: Clatsop County Budget & Finance Dept.

2016	2017	2018	2019	2020
38.50	40.83	42.30	43.30	41.00
100.16	100.77	103.19	105.15	108.00
38.50	39.50	40.50	43.50	49.00
4.70	4.70	4.70	5.70	5.00
15.82	15.87	16.00	19.07	21.00
6.40	6.40	6.20	6.20	7.00
0.26	0.26	0.26	0.26	-
204.34	208.33	213.15	223.18	231.00

CLATSOP COUNTY
Oregon

OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

Function	2011	2012	2013	2014	2015
Public Safety					
Calls for service	10,611	11,071	13,078	14,519	15,803
Bookings	2,209	2,641	2,424	2,337	2,387
Civil papers served	1,890	1,670	1,680	1,752	1,710
Land Use, Housing, and Transportation					
Road resurfacing (miles)	27.0	33.9	30.6	21.7	23.6
Single family dwelling permits	43	33	25	31	50
Culture and Recreation					
County fair attendance	13,500	13,730	13,850	14,100	12,800
Health and Welfare					
Family planning encounters	1,834	1,536	1,875	1,630	1,488
WIC encounters	1,265	1,261	1,312	1,195	1,230
Economic Development					
Fish released	4,446,821	4,493,980	5,417,944	5,563,342	5,058,127

Source: Various County departments and State of Oregon

Indicators are not available for the general government function

2016	2017	2018	2019	2020
14,006	13,945	14,468	13,394	13,674
2,331	2,411	2,496	2,331	1,783
1,682	1,472	1,612	1,670	2,661
24.8	21.0	21.8	24.3	21.8
52	62	56	64	41
16,100	15,245	13,877	12,792	12,692
898	769	681	630	568
1,031	1,029	1,002	931	369
3,747,299	3,282,098	4,380,168	3,386,211	3,893,875

CLATSOP COUNTY
Oregon

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Fiscal Years

Function	2011	2012	2013	2014	2015
Public safety					
Justice centers	3	3	3	3	3
Patrol units	22	22	21	20	20
Inmate beds	60	60	60	60	60
Highways and streets					
Miles of paved roads	187	187	187	187	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

2016	2017	2018	2019	2020
3	3	3	3	3
20	20	20	20	20
60	60	60	60	60
188	188	188	188	192
53	53	53	53	43
67	67	67	66	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, 2020, and have issued our report thereon dated February 8, 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, 2020, the County's total investments in the LGIP exceeded the limit of $50,442,000.

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
February 8, 2021

SINGLE AUDIT SECTION

CLATSOP COUNTY
Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2020

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	$ 161,063
U.S. Department of Energy		
Passed through Oregon State Department of Fish and Wildlife		
CWT Recovery Program	11.436	22,967
U.S. Department of the Interior		
Fish and Wildlife Service		
National Wildlife Refuge Fund	15.659	13,207
Bureau of Land Management		
Distribution of Receipts to State and Local Governments (Taylor Grazing Act)	15.227	11
Payments in Lieu of Taxes	15.226	4,322
Total Bureau of Land Management		4,333
Total U.S. Department of the Interior		17,540
U.S. Department of Justice		
Office of Victims of Crime		
Passed through Oregon State Criminal Justice Division		
Crime Victims Assistance	16.575	159,061
State Criminal Alien Assistance Program Award	16.606	11,547
Total U.S. Department of Justice		170,608
U.S. Department of the Treasury		
Passed through State of Oregon		
Coronavirus Relief Fund	21.019	664,954

(Continued)

*Major program

CLATSOP COUNTY
Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2020

(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	$ 790
Capitalization Grants for Drinking Water State Revolving Funds	66.468	606
Total U.S. Environmental Protection Agency		1,396
U.S. Department of Homeland Security		
Passed through Oregon Military Department		
Emergency Management Performance Grant	97.042	78,371
State Homeland Security Program	97.073	8,860
Total U.S. Department of Homeland Security		87,231
U.S. Department of Health and Human Services		
Office of Population Affairs		
Passed through Oregon Department of Human Services and Oregon Health Authority		
Family Planning - Services	93.217	600
Administration for Children and Families		
Passed through Oregon Department of Justice		
Child Support Reimbursement Grant	93.563	132,955
Incentive Money	93.563	18,765
Total Administration for Children and Families		151,720
Centers for Disease Control and Prevention		
Passed through Oregon Department of Human Services and Oregon Health Authority		
Public Health Emergency Preparedness	93.069	72,584
Public Health Emergency Preparedness	93.817	1,131
HIV Prevention	93.940	9,791
Total Centers for Disease Control and Prevention		83,506

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2020

(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		
Public Health Emergency Response COVID19	93.354	$ 60,632
IAP	93.778	5,953
Maternal and Child Health Services Block Grant - Perinatal	93.778	1,033
Maternal and Child Health Services Block Grant - Title V - CAH	93.778	1,938
Maternal and Child Health Services Block Grant - Title V - CAH	93.994	5,231
Maternal and Child Health Services Block Grant - Title V - Flex Funds	93.994	15,693
Total Health Resources and Services Administration		90,480
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	320,000
Block Grants for Community Mental Health Services - SE 20	93.958	145,780
Block Grants for Community Mental Health Services - SE 26A	93.958	65,662
Block Grants for Prevention and Treatment of Substance Abuse - SE 66	93.959	42,751
Block Grants for Prevention and Treatment of Substance Abuse - SE 70	93.959	53,379
Passed through Oregon Department of Human Services and Oregon Health Authority		
Prescription Drug Overdose Prevention - PE27-01	93.136	5,090
Prescription Drug Overdose Prevention - PE27-06	93.136	9,574
Prescription Drug Overdose Prevention - PE27-04	93.788	50,000
Prescription Drug Overdose Prevention - PE27-05	93.788	9,931
Total Substance Abuse and Mental Health Services Administration		702,167
Total U.S. Department of Health and Human Services		1,028,473
Other Agencies		
Passed through the Bonneville Power Administration		
BPA Select Fisheries Enhancement*	99.999	450,258
Total federal expenditures		$ 2,604,490

*Major program

CLATSOP COUNTY
Oregon

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2020

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. 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. 10.557 *Special Supplemental Nutrition Program for Women, Infants, & Children (WIC)* and CFDA No. 99.999 *BPA Select Fisheries Enhancement.*

D. 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, 2020.

E. 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, 2020, and the related notes to the financial statements, which collectively comprise Clatsop County's basic financial statements, and have issued our report thereon dated February 8, 2021. Our report includes a reference to other auditors who audited Clatsop County Housing Authority's financial statements. This report does not include the results of other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses.

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, 2020, the County's total investments in the LGIP exceeded the limit of $50,442,000.

   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, 2020) of $51,177,000.

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
February 8, 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, 2020. 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, 2020.

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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
February 8, 2021

CLATSOP COUNTY
Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2020

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***
10.557	Special Supplemental Nutrition Program for Women, Infants, & Children (WIC)
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