CLATSOP COUNTY
Oregon

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2019

Prepared by:
Budget and Finance
Monica Steele, Director

CLATSOP COUNTY
Oregon

COUNTY OFFICIALS

June 30, 2019

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

Tom Bergin
Elected; Term Expires 12/31/2020
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

January 3, 2020

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, 2018 through June 30, 2019.

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, 2019. 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 39,760; 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, 2019.

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, 2019. This was the fifth consecutive year the County received the award since it began applying.

For the third year in a row the County applied for the *Certificate of Achievement for Excellence in Financial Reporting* with the submission of the fiscal year ending June 30, 2018 Comprehensive Annual Financial Report (CAFR) and were once again awarded with that accomplishment. We believe our current CAFR continues to conform to the Certificate of Achievement program requirements and we are submitting it to the GFOA to determine its eligibility for a certificate for a fourth consecutive year.

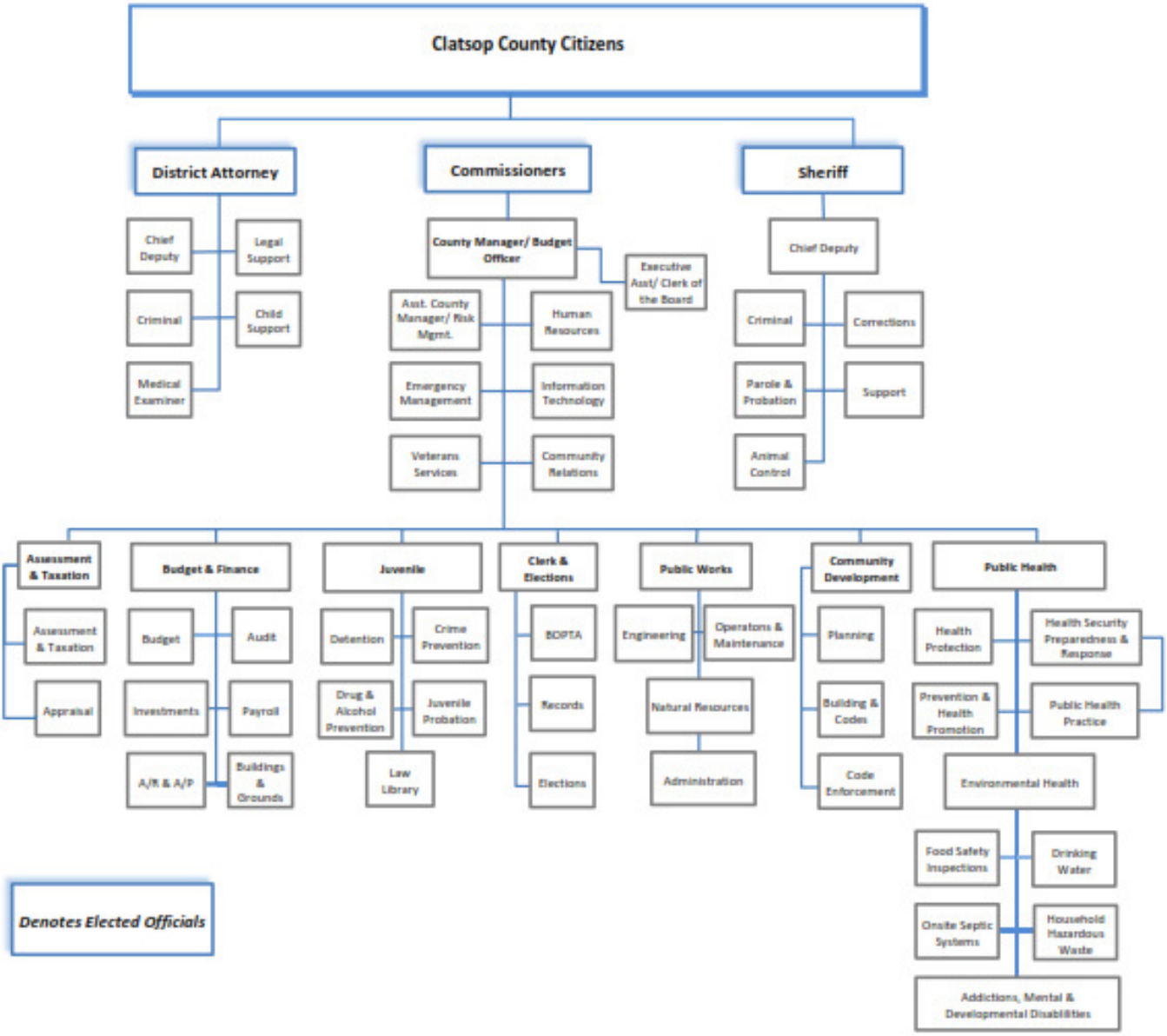
The preparation of this report could not have been accomplished without the efficient and dedicated service of the entire staff of the County's Budget and Finance Department. I also want to express my sincere appreciation to all County staff for their assistance, contributions, and cooperation in the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

Monica Steele
Budget and Finance Director / County Treasurer
Clatsop County, Oregon

Clatsop County Organization Chart



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Clatsop

Oregon

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

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

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Clatsop County
Astoria, Oregon 97103

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Clatsop County, Oregon, as of and for the year ended June 30, 2019, 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 did not audit the financial statements of Clatsop County Housing Authority, a discretely presented component unit, which represent 2%, 1%, and 2%, respectively, of the assets, net position, and revenues of the total governmental and business-type activities. Those statements were audited by other auditors, whose report has been furnished to us and our opinion, insofar as it relates to the amounts included for Clatsop County Housing Authority, is based solely on the report of the other auditors. 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.

920 Elm Street SW • P.O. Box 605 • Albany, Oregon 97321
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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Clatsop County, Oregon as of June 30, 2019, 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, 72, 73, 74, 75, 76, and 77 through 85, 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 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 financial statements or to the 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 January 3, 2020 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 January 3, 2020 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
January 3, 2020

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, 2019. It should be read in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2019, total net position of Clatsop County amounted to $176,987,896. Of this amount, $143,425,323 was invested in capital assets, net of related debt. The remaining balance included $26,376,876 restricted for various purposes and $7,185,697 of unrestricted net position.

- At June 30, 2019, the County's governmental funds reported combined ending fund balances of $71,263,091.

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; education; and interest. 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, Mental Health Grants, 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 71 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 Mental Health Grants Funds. This required supplementary information can be found on pages 72 through 85 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 86 through 122 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, 2019, the County's assets exceeded its liabilities by $176,987,896.

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 $4,787,562 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	
	2019	2018	2019	2018	2019	2018
Assets						
Current assets	$ 47,001,651	$ 23,630,553	$ 99,905	$ 118,363	$ 47,101,556	$ 23,748,916
Restricted assets	27,507,381	24,660,916	-	-	27,507,381	24,660,916
Net capital assets	144,740,587	151,802,288	212,146	290,643	144,952,733	152,092,931
Total assets	219,249,619	200,093,757	312,051	409,006	219,561,670	200,502,763
Deferred outflows of resources						
Net deferred outflow of pension related resources	8,691,991	5,002,351	-	-	8,691,991	5,002,351
Net deferred outflow of OPEB related resources	129,556	156,868	-	-	129,556	156,868
Property tax repayment	133,570	179,632	-	-	133,570	179,632
Total deferred outflows of resources	8,955,117	5,338,851	-	-	8,955,117	5,338,851
Liabilities						
Current liabilities	3,607,894	3,813,197	10,435	15,322	3,618,329	3,828,519
Noncurrent liabilities	45,563,714	18,927,953	47,464	53,518	45,611,178	18,981,471
Total liabilities	49,171,608	22,741,150	57,899	68,840	49,229,507	22,809,990
Deferred inflows of resources						
Net deferred inflow of pension related resources	1,995,102	1,092,900	-	-	1,995,102	1,092,900
Net deferred inflow of OPEB related resources	202,125	69,879	-	-	202,125	69,879
Unearned deposit revenue	19,015	-	-	-	19,015	-
Unearned grant revenue	83,142	93,387	-	-	83,142	93,387
Total deferred inflows of resources	2,299,384	1,256,166	-	-	2,299,384	1,256,166
Net position						
Net investment in capital assets	143,266,695	150,149,925	158,628	231,238	143,425,323	150,381,163
Restricted for various purposes	26,376,876	24,210,572	-	-	26,376,876	24,210,572
Unrestricted	7,090,173	7,074,795	95,524	108,928	7,185,697	7,183,723
Total net position	$ 176,733,744	$ 181,435,292	$ 254,152	$ 340,166	$ 176,987,896	$ 181,775,458

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	
	2019	2018	2019	2018	2019	2018
Program revenues						
Charges for services	$ 4,404,085	$ 4,116,169	$ 77,038	$ 74,751	$ 4,481,123	$ 4,190,920
Operating grants and contributions	18,682,505	16,935,666	-	-	18,682,505	16,935,666
Total program revenues	23,086,590	21,051,835	77,038	74,751	23,163,628	21,126,586
General revenues						
Property taxes	13,370,608	13,026,731	-	-	13,370,608	13,026,731
Other taxes	2,215,010	2,264,847	-	-	2,215,010	2,264,847
Timber and land sales	8,541,363	11,692,655	-	-	8,541,363	11,692,655
Investment earnings	1,427,880	708,733	2,423	1,797	1,430,303	710,530
Miscellaneous	854,989	732,658	183	253	855,172	732,911
Total general revenues	26,409,850	28,425,624	2,606	2,050	26,412,456	28,427,674
Total revenues	49,496,440	49,477,459	79,644	76,801	49,576,084	49,554,260
Program expenses						
General government	8,564,877	7,921,750	-	-	8,564,877	7,921,750
Public safety	22,807,683	22,530,183	-	-	22,807,683	22,530,183
Land use, housing, and transportation	13,778,819	13,631,997	-	-	13,778,819	13,631,997
Parks, culture, and recreation	2,128,864	1,163,978	-	-	2,128,864	1,163,978
Economic development	994,198	1,004,915	-	-	994,198	1,004,915
Health and human services	5,372,707	3,916,395	-	-	5,372,707	3,916,395
Education	505,249	461,788	-	-	505,249	461,788
Interest on long-term debt	45,591	49,415	-	-	45,591	49,415
Westport sewer	-	-	165,658	152,618	165,658	152,618
Total program expenses	54,197,988	50,680,421	165,658	152,618	54,363,646	50,833,039
Change in net position	(4,701,548)	(1,202,962)	(86,014)	(75,817)	(4,787,562)	(1,278,779)
Net position - beginning of year	181,435,292	182,638,254	340,166	415,983	181,775,458	183,054,237
Net position - end of year	$ 176,733,744	$ 181,435,292	$ 254,152	$ 340,166	$ 176,987,896	$ 181,775,458

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 $53,724,493. Of this amount, $13,564,082 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 $13,564,082. This total amount constitutes unassigned fund balance.

Within the General Fund, the unassigned fund balance grew from the prior fiscal year by $1,778,455. 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 $2,211,428. 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 Mental Health Grants Fund, the restricted fund balance decreased from the prior fiscal year by $1,212. 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 increased from the prior fiscal year by $23,737,083. In large part, this increase was due to proceeds from the issuance of general obligation bonds.

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 $254,152 at year-end. Of this amount, $212,146 was invested in capital assets, net of related debt. The remaining balance included $42,006 of unrestricted net position.

Within the Westport Sewer Operating Fund, the unrestricted fund net position decreased from the prior fiscal year by $86,821. In large part, this decrease in unrestricted fund net position is due to depreciation of the equipment.

Within the Westport Sewer Equipment Replacement Fund, the unrestricted fund net position grew from the prior fiscal year by $807. In large part, this unrestricted fund net position increase is due to a decrease 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 $6,110,810. Total actual revenues exceeded total expenditures by $1,778,455. The favorable variance of $7,889,265 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 $507,000. Actual revenue was $644,796 (27.2% over budget) due to a significant increase in state tax revenues, as well as county transient lodging taxes.

- Timber and land sales were budgeted for $3,688,340. Actual revenue was $5,189,761 (40.7% 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 $480,570. Actual revenue was $635,575 (32.3% over budget) due to increases in payments made for Land Use and Planning, as well as Sheriff fines and fees.

- Investment earnings were budgeted for $80,000. Actual revenue was $335,005 (318.8% over budget) due to significant increases in investment earnings as a result of the economic upturn.

- Materials and services were budgeted for $6,029,290. Actual expenditures were $3,582,813 (40.6% 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	$ 9,025,080	$ 9,279,340	$ 254,260
Other taxes	507,000	644,796	137,796
Timber and land sales	3,688,340	5,189,761	1,501,421
Licenses, permits, and fees	480,570	635,575	155,005
Intergovernmental	4,531,730	4,373,599	(158,131)
Charges for services	689,210	784,681	95,471
Fines and forfeitures	28,600	29,501	901
Investment earnings	80,000	335,005	255,005
Miscellaneous	1,226,360	1,251,872	25,512
Total revenues	20,256,890	22,524,130	2,267,240
Expenditures			
Current			
Personnel services	15,927,800	15,053,216	(874,584)
Materials and services	6,029,290	3,582,813	(2,446,477)
Other charges	759,170	651,466	(107,704)
Contingency	2,193,260	-	(2,193,260)
Total expenditures	24,909,520	19,287,495	(5,622,025)
Excess (deficiency) of revenues over (under) expenditures	(4,652,630)	3,236,635	7,889,265
Other financing sources (uses)			
Transfers in	473,660	473,660	-
Transfers out	(1,931,840)	(1,931,840)	-
Total other financing sources (uses)	(1,458,180)	(1,458,180)	-
Net change in fund balance	(6,110,810)	1,778,455	7,889,265
Fund balance - beginning	9,661,430	11,785,627	2,124,197
Fund balance - ending	$ 3,550,620	$ 13,564,082	$ 10,013,462

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, 2019 amounted to $144,740,587 and $212,146, 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, and tools and equipment. 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 $8,865,621 and $78,497, 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 $25,785,453. This amount is comprised of two general obligation bonds, two loans, and a capital lease. The County's total debt outstanding increased by $22,999,499 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 2019-2020.

The ending unassigned General Fund balance of $13,564,082 will be available for program resources in fiscal year 2019-2020.

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 Monica Steele, 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, 2019

	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	$ 21,237,215	$ 85,025	$ 21,322,240	$ 509,005
Investments	23,509,882	-	23,509,882	-
Accounts receivable	369,703	14,880	384,583	26,066
Property taxes receivable	528,519	-	528,519	-
Interest receivable	8,662	-	8,662	-
Notes receivable	687,917	-	687,917	-
Prepaids	223,425	-	223,425	-
Inventory	436,328	-	436,328	-
Other	-	-	-	2,817
Total current assets	47,001,651	99,905	47,101,556	537,888
Restricted assets				
Cash and cash equivalents	21,420,747	-	21,420,747	857,315
Investments	5,048,948	-	5,048,948	-
Accounts receivable	798,559	-	798,559	-
Property taxes receivable	239,127	-	239,127	-
Total restricted assets	27,507,381	-	27,507,381	857,315
Noncurrent assets				
Capital assets				
Land and construction in progress	74,194,867	22,039	74,216,906	98,786
Capital assets, net of accumulated depreciation	70,545,720	190,107	70,735,827	3,654,554
Total noncurrent assets	144,740,587	212,146	144,952,733	3,753,340
Total assets	219,249,619	312,051	219,561,670	5,148,543
Deferred outflows of resources				
Net deferred outflow of pension related resources	8,691,991	-	8,691,991	-
Net deferred outflow of OPEB related resources	129,556	-	129,556	-
Property tax repayment	133,570	-	133,570	-
Total deferred outflows of resources	8,955,117	-	8,955,117	-
Total assets and deferred outflows of resources	228,204,736	312,051	228,516,787	5,148,543

(Continued)

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

CLATSOP COUNTY
Oregon

STATEMENT OF NET POSITION

June 30, 2019

(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	$ 1,070,098	$ 3,619	$ 1,073,717	$ 151
Payroll and related liabilities	786,339	-	786,339	-
Accrued interest	378,110	762	378,872	-
Tenant security deposits	-	-	-	50,271
Compensated absences, current portion	970,297	-	970,297	-
Long-term liabilities, current portion	403,050	6,054	409,104	3,130,592
Total current liabilities	3,607,894	10,435	3,618,329	3,181,014
Noncurrent liabilities				
Compensated absences, less current portion	297,403	-	297,403	-
Net pension liability	19,038,430	-	19,038,430	-
Net OPEB liability	898,996	-	898,996	-
Long-term liabilities, less current portion	25,328,885	47,464	25,376,349	-
Total noncurrent liabilities	45,563,714	47,464	45,611,178	-
Total liabilities	49,171,608	57,899	49,229,507	3,181,014
Deferred inflows of resources				
Net deferred inflow of pension related resources	1,995,102	-	1,995,102	-
Net deferred inflow of OPEB related resources	202,125	-	202,125	-
Unearned deposit revenue	19,015	-	19,015	-
Unearned grant revenue	83,142	-	83,142	-
Total deferred inflows of resources	2,299,384	-	2,299,384	-
Total liabilities and deferred inflows of resources	51,470,992	57,899	51,528,891	3,181,014
NET POSITION				
Net investment in capital assets	143,266,695	158,628	143,425,323	622,748
Restricted for:				
Highways and streets	10,790,754	-	10,790,754	807,044
Economic development	5,526,216	-	5,526,216	-
Public safety	6,619,882	-	6,619,882	-
Other	3,440,024	-	3,440,024	-
Unrestricted	7,090,173	95,524	7,185,697	537,737
Total net position	$ 176,733,744	$ 254,152	$ 176,987,896	$ 1,967,529

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

CLATSOP COUNTY
Oregon

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2019

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	$ 8,564,877	$ 1,494,632	$ 610,619	$ -
Public safety	22,807,683	408,925	13,438,047	-
Land use, housing, and transportation	13,778,819	1,505,311	32,174	-
Parks, culture, and recreation	2,128,864	50,075	53,167	-
Economic development	994,198	3,089	1,100,234	-
Health and human services	5,372,707	942,053	3,448,264	-
Education	505,249	-	-	-
Interest on long-term debt	45,591	-	-	-
Total governmental activities	$ 54,197,988	$ 4,404,085	$ 18,682,505	$ -
Business-type activities				
Westport sewer	$ 165,658	$ 77,038	$ -	$ -
Component unit				
Business-type activities				
Housing authority	$ 783,277	$ 797,421	$ -	$ -

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
$ (6,459,626)	$ -	$ (6,459,626)	$ -
(8,960,711)	-	(8,960,711)	-
(12,241,334)	-	(12,241,334)	-
(2,025,622)	-	(2,025,622)	-
109,125	-	109,125	-
(982,390)	-	(982,390)	-
(505,249)	-	(505,249)	-
(45,591)	-	(45,591)	-
(31,111,398)	-	(31,111,398)	-
-	(88,620)	(88,620)	-
-	-	-	14,144
13,370,608	-	13,370,608	-
2,215,010	-	2,215,010	-
8,541,363	-	8,541,363	-
1,427,880	2,423	1,430,303	6,927
854,989	183	855,172	18,260
26,409,850	2,606	26,412,456	25,187
(4,701,548)	(86,014)	(4,787,562)	39,331
181,435,292	340,166	181,775,458	1,928,198
$ 176,733,744	$ 254,152	$ 176,987,896	$ 1,967,529

CLATSOP COUNTY
Oregon

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2019

	General Fund	Special Revenue Funds	
		General Roads	Mental Health Grants
ASSETS			
Cash and cash equivalents	$ 10,754,643	$ 4,773,634	$ 468,096
Investments	2,975,324	5,048,948	-
Accounts receivable	328,453	299,592	87,391
Property taxes receivable	528,519	-	-
Interest receivable	2,234	-	-
Prepaid items	-	-	-
Inventory	-	436,328	-
Total assets	$ 14,589,173	$ 10,558,502	$ 555,487
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable and accrued expenditures	$ 81,566	$ 217,181	$ 203,030
Accrued payroll and liabilities	532,126	105,553	3,219
Total liabilities	613,692	322,734	206,249
Deferred inflows of resources			
Unavailable revenue - property taxes	411,399	-	-
Unavailable revenue - deposits	-	-	-
Unearned revenue - grants	-	-	67,500
Total deferred inflows of resources	411,399	-	67,500
Fund balances			
Nonspendable	-	436,328	-
Restricted	-	9,799,440	281,738
Committed	-	-	-
Assigned	-	-	-
Unassigned	13,564,082	-	-
Total fund balances	13,564,082	10,235,768	281,738
Total liabilities, deferred inflows of resources, and fund balances	$ 14,589,173	$ 10,558,502	$ 555,487

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

Capital Projects Fund Special Projects	Nonmajor Governmental Funds	Total Governmental Funds
$ 9,245,623	$ 17,415,966	$ 42,657,962
20,534,558	-	28,558,830
41,250	411,576	1,168,262
-	239,127	767,646
6,428	-	8,662
-	9,143	9,143
-	-	436,328
$ 29,827,859	$ 18,075,812	$ 73,606,833
$ 184,954	$ 169,085	$ 855,816
-	145,441	786,339
184,954	314,526	1,642,155
-	188,031	599,430
-	19,015	19,015
-	15,642	83,142
-	222,688	701,587
-	9,143	445,471
-	16,295,698	26,376,876
29,642,905	55,865	29,698,770
-	1,177,892	1,177,892
-	-	13,564,082
29,642,905	17,538,598	71,263,091
$ 29,827,859	$ 18,075,812	$ 73,606,833

CLATSOP COUNTY
Oregon

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

June 30, 2019

Total fund balances		$ 71,263,091
Capital assets are not financial resources and are therefore not reported in the governmental funds.		
Cost	401,644,803	
Accumulated depreciation and amortization	(256,904,216)	144,740,587
The notes receivable are not available as current financial resources and are therefore not reported as assets in the governmental funds.		821,487
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.		599,430
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	(1,267,700)	
Accrued interest payable	(378,110)	
Long-term liabilities	(25,731,935)	(27,377,745)
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	(19,038,430)	
Deferred outflows of pension related resources	8,691,991	
Deferred inflows of pension related resources	(1,995,102)	(12,341,541)
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	(898,996)	
Deferred outflows of OPEB related resources	129,556	
Deferred inflows of OPEB related resources	(202,125)	(971,565)
Net position of governmental activities		$ 176,733,744

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, 2019

	General Fund	Special Revenue Funds	
		General Roads	Mental Health Grants
REVENUES			
Property taxes	$ 9,279,340	$ -	$ -
Other taxes	644,796	-	-
Timber and land sales	5,189,761	-	-
Licenses, permits, and fees	635,575	-	-
Intergovernmental	4,373,599	7,507,474	2,740,017
Charges for services	784,681	331,732	40,014
Fines and forfeitures	29,501	-	-
Investment earnings	335,005	214,797	10,273
Miscellaneous	1,251,872	39,876	875
Total revenues	22,524,130	8,093,879	2,791,179
EXPENDITURES			
Current			
General government	6,848,189	-	-
Public safety	11,301,434	5,408,411	-
Land use, housing, and transportation	769,151	-	-
Parks, culture, and recreation	227,848	-	-
Economic development	-	-	-
Health and human services	140,873	-	2,792,391
Education	-	-	-
Debt service	-	-	-
Capital outlay	-	-	-
Total expenditures	19,287,495	5,408,411	2,792,391
Excess (deficiency) of revenues over (under) expenditures	3,236,635	2,685,468	(1,212)
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	-	-
Transfers in	473,660	-	-
Transfers out	(1,931,840)	(474,040)	-
Total other financing sources (uses)	(1,458,180)	(474,040)	-
Net change in fund balances	1,778,455	2,211,428	(1,212)
Fund balances - beginning	11,785,627	8,024,340	282,950
Fund balances - ending	$ 13,564,082	$ 10,235,768	$ 281,738

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

Capital Projects Fund Special Projects	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ 4,180,231	$ 13,459,571
-	271,879	916,675
-	3,351,602	8,541,363
-	953,433	1,589,008
-	4,783,162	19,404,252
-	1,007,269	2,163,696
-	45,583	75,084
375,145	479,789	1,415,009
75,279	640,415	2,008,317
450,424	15,713,363	49,572,975
311,784	1,090,511	8,250,484
-	5,589,326	22,299,171
-	4,299,501	5,068,652
-	1,603,972	1,831,820
-	877,803	877,803
-	2,122,561	5,055,825
-	504,628	504,628
-	177,468	177,468
1,309,507	577,583	1,887,090
1,621,291	16,843,353	45,952,941
(1,170,867)	(1,129,990)	3,620,034
23,443,780	-	23,443,780
1,942,180	1,489,610	3,905,450
(478,010)	(1,021,560)	(3,905,450)
24,907,950	468,050	23,443,780
23,737,083	(661,940)	27,063,814
5,905,822	18,200,538	44,199,277
$ 29,642,905	$ 17,538,598	$ 71,263,091

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, 2019

Net change in fund balances		$ 27,063,814
Amounts reported for governmental activities in 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	(334,980)	
Related accumulated depreciation	334,980	
Expenditures for capital assets	1,803,920	
Less current year depreciation	(8,865,621)	(7,061,701)
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.		(213,861)
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.		
Bond proceeds	(20,000,000)	
Bond premium	(3,443,780)	
Debt principal paid	438,394	
Accrued interest	(378,110)	(23,383,496)
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.		(88,963)
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		(189,592)

(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, 2019

(Continued)

Changes in the deferred outflow relating to property tax repayment are not recognized as income in the governmental funds, but rather as a reduction of the asset.	$ (46,062)
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.	(633,580)
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.	(143,979)
Change in net position	$ (4,701,548)

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

CLATSOP COUNTY
Oregon

STATEMENT OF FUND NET POSITION

PROPRIETARY FUNDS

June 30, 2019

	Enterprise Funds		
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Total
ASSETS			
Current assets			
Cash and cash equivalents	$ 45,661	$ 39,364	$ 85,025
Accounts receivable	14,880	-	14,880
Total current assets	60,541	39,364	99,905
Capital assets			
Land	22,039	-	22,039
Capital assets, net of accumulated depreciation	190,107	-	190,107
Total capital assets	212,146	-	212,146
Total assets	272,687	39,364	312,051
LIABILITIES			
Current liabilities			
Accounts payable and accrued expenses	2,936	683	3,619
Accrued interest	-	762	762
Long-term liabilities, current portion	-	6,054	6,054
Total current liabilities	2,936	7,499	10,435
Noncurrent liabilities			
Long-term liabilities, less current portion	-	47,464	47,464
Total liabilities	2,936	54,963	57,899
NET POSITION			
Net investment in capital assets	212,146	-	212,146
Unrestricted	57,605	(15,599)	42,006
Total net position	$ 269,751	$ (15,599)	$ 254,152

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, 2019

	Enterprise Funds		
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Total
Operating revenues			
Charges for services	$ 77,038	$ -	$ 77,038
Miscellaneous	183	-	183
Total operating revenues	77,221	-	77,221
Operating expenses			
Personnel services	5,146	-	5,146
Materials and services	72,209	8,139	80,348
Other charges	38	-	38
Depreciation	78,497	-	78,497
Total operating expenses	155,890	8,139	164,029
Operating income (loss)	(78,669)	(8,139)	(86,808)
Nonoperating revenues (expenses)			
Investment earnings	1,364	1,059	2,423
Interest	(1,629)	-	(1,629)
Total nonoperating revenues (expenses)	(265)	1,059	794
Income (loss) before contributions and transfers	(78,934)	(7,080)	(86,014)
Capital contributions	(5,887)	5,887	-
Transfers in	-	2,000	2,000
Transfers out	(2,000)	-	(2,000)
Change in net position	(86,821)	807	(86,014)
Net position - beginning	356,572	(16,406)	340,166
Net position - ending	$ 269,751	$ (15,599)	$ 254,152

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, 2019

	Enterprise Funds		
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 72,959	$ -	$ 72,959
Other receipts	183	-	183
Payments to employees for services	(5,146)	-	(5,146)
Payments to suppliers for goods and services	(77,850)	(7,552)	(85,402)
Other charges	(38)	-	(38)
Net cash provided (used) by operating activities	(9,892)	(7,552)	(17,444)
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	-	(5,887)	(5,887)
Interest paid on long-term liabilities	(1,629)	-	(1,629)
Capital contributions	(5,887)	5,887	-
Net cash provided (used) by capital and related financing activities	(7,516)	-	(7,516)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment earnings	1,364	1,059	2,423
Net cash provided (used) by investing activities	1,364	1,059	2,423
Net increase (decrease) in cash and cash equivalents	(18,044)	(4,493)	(22,537)
Cash and cash equivalents - beginning	63,705	43,857	107,562
Cash and cash equivalents - ending	$ 45,661	$ 39,364	$ 85,025

(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, 2019

(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)	$ (78,669)	$ (8,139)	$ (86,808)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	78,497	-	78,497
(Increase) decrease in accounts receivable	(4,079)	-	(4,079)
Increase (decrease) in accounts payable and accrued expenses	(5,641)	587	(5,054)
Net cash provided (used) by operating activities	$ (9,892)	$ (7,552)	$ (17,444)

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

CLATSOP COUNTY
Oregon

STATEMENT OF FIDUCIARY NET POSITION

June 30, 2019

	Agency Fund
ASSETS	
Cash and cash equivalents	$ 1,695,920
Accounts receivable	41,165
Property taxes receivable	3,817,308
Total assets	$ 5,554,393
LIABILITIES	
Accounts payable	$ 103,910
Due to other taxing districts/agencies	5,117,381
Due to department trusts	333,102
Total liabilities	$ 5,554,393

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

NOTES TO BASIC FINANCIAL STATEMENTS

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

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 reports 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 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.

Mental Health Grants Fund – The Mental Health Grants Fund accounts for the receipt and expenditure of state funding to provide mental health, developmental disability, and drug and alcohol prevention and treatment services.

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, Public Health, Law Library, and 4-H and Extension Funds – These funds account for revenue derived from specific taxes or other revenue sources, which are legally restricted to finance particular functions or activities.

Debt Service Funds

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

Capital Projects Funds

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Enterprise Funds

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

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

The County reports the following fiduciary 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 then. The County has three items that qualify for reporting in this category, which are deferred amounts related to pensions and 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 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 and deposits, unearned grant revenue, and deferred amounts related to pensions and 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 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 other postemployment benefits (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 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 27 approved appropriation transfers. Of the approved appropriation transfers, 18 transfers were a result of unanticipated revenue and the remaining 9 were within budgeted contingency.

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT CATEGORIES

A. Deposits and Investments

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

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

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

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

- Level 1 – Unadjusted quoted prices for identical investments in active markets.
- Level 2 – Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active; observable inputs other than quoted market prices.
- Level 3 – Unobservable inputs that are supported by little or no market activity.

There were no transfers of assets or liabilities among the three levels of the fair value hierarchy for the year ended June 30, 2019.

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, 2019 are as follows:

	Credit Quality Rating	Level 1
U.S. Government bonds	Aaa	$ 7,535,085
U.S. Treasury securities	Aaa	21,023,745
		$ 28,558,830

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.

As of June 30, 2019, the County had the following investments in the LGIP:

	Credit Quality Rating	Maturities	Fair Value
Oregon Local Government Investment Pool	Unrated	-	$ 41,729,583

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, 2019, the County had deposits of $321,709 insured by the FDIC and $926,639 covered by the PFCP.

Deposits

The County's deposits and investments at June 30, 2019 are as follows:

Cash on hand	$ 4,190
Checking accounts	1,009,214
Total investments	70,288,413
Total deposits and investments	$ 71,301,817
Cash held in fiduciary funds	$ 1,695,920

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	$ 13,729,967
Special Projects Fund	29,780,181
Nonmajor governmental funds	1,236,949
Total governmental activities - unrestricted	44,747,097
Business-type activities - unrestricted	
Westport Sewer Operating Fund	45,661
Westport Sewer Equipment Replacement Fund	39,364
Total business-type activities - unrestricted	85,025
Subtotal unrestricted deposits and investments	44,832,122
Governmental activities - restricted	
General Roads Fund	9,822,582
Mental Health Grants Fund	468,096
Nonmajor governmental funds	16,179,017
Subtotal restricted deposits and investments	26,469,695
Total deposits and investments	$ 71,301,817
Agency funds	
Other Taxing Districts	$ 1,357,704
Departmental Trusts	338,216
Total fiduciary deposits and investments	$ 1,695,920

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, $30,375 in the reserve was turned over to the County as unsegregated taxes in accordance with provisions of ORS 311.814. As of June 30, 2019, the balance of the reserve was $259,923. 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, 2019 was as follows:

	Beginning Balance, As Restated*	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	$ 6,848,114	$ -	$ -	$ 6,848,114
Construction in progress	32,663	491,538	-	524,201
Infrastructure	66,822,552	-	-	66,822,552
Total capital assets not being depreciated	73,703,329	491,538	-	74,194,867
Capital assets being depreciated				
Buildings and improvements	24,366,451	309,577	-	24,676,028
Equipment and vehicles	10,258,467	754,894	(334,980)	10,678,381
Infrastructure	286,279,648	37,631	-	286,317,279
Computer equipment	1,568,316	182,205	-	1,750,521
Furniture and fixtures	359,628	-	-	359,628
Tools and equipment	1,484,492	28,075	-	1,512,567
Intangibles	2,155,532	-	-	2,155,532
Total capital assets being depreciated	326,472,534	1,312,382	(334,980)	327,449,936
Less accumulated depreciation for				
Buildings and improvements	(9,377,707)	(625,958)	-	(10,003,665)
Equipment and vehicles	(7,910,110)	(592,608)	334,980	(8,167,738)
Infrastructure	(226,241,014)	(7,466,425)	-	(233,707,439)
Computer equipment	(1,187,346)	(116,252)	-	(1,303,598)
Furniture and fixtures	(278,723)	(19,633)	-	(298,356)
Tools and equipment	(1,227,875)	(40,985)	-	(1,268,860)
Intangibles	(2,150,800)	(3,760)	-	(2,154,560)
Total accumulated depreciation	(248,373,575)	(8,865,621)	334,980	(256,904,216)
Total capital assets being depreciated, net	78,098,959	(7,553,239)	-	70,545,720
Governmental activities capital assets, net	$ 151,802,288	$ (7,061,701)	$ -	$ 144,740,587

(Continued)

*Beginning balances have been restated to reflect the reclassification of portions of certain capital assets, as well as the associated accumulated depreciation, as of July 1, 2018.

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

C. Capital Assets (Continued)

(Continued)	Beginning Balance, As Restated*	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	(2,064,143)	(78,497)	-	(2,142,640)
Equipment and vehicles	(24,062)	-	-	(24,062)
Total accumulated depreciation	(2,088,205)	(78,497)	-	(2,166,702)
Total capital assets being depreciated, net	268,604	(78,497)	-	190,107
Business-type activities capital assets, net	$ 290,643	$ (78,497)	$ -	$ 212,146

*Beginning balances have been restated to reflect the reclassification of portions of certain capital assets, as well as the associated accumulated depreciation, as of July 1, 2018.

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	$ 6,848,114	$ -	$ 6,848,114
Construction in progress	524,201	-	524,201
Infrastructure - non-depreciable	66,822,552	-	66,822,552
Buildings and improvements	24,676,028	(10,003,665)	14,672,363
Equipment and vehicles	10,678,381	(8,167,738)	2,510,643
Infrastructure - depreciable	286,317,279	(233,707,439)	52,609,840
Computer equipment	1,750,521	(1,303,598)	446,923
Furniture and fixtures	359,628	(298,356)	61,272
Tools and equipment	1,512,567	(1,268,860)	243,707
Intangibles	2,155,532	(2,154,560)	972
Total governmental activities capital assets	401,644,803	(256,904,216)	144,740,587
Business-type activities			
Land	22,039	-	22,039
Buildings and improvements	2,332,747	(2,142,640)	190,107
Equipment and vehicles	24,062	(24,062)	-
Total business-type activities capital assets	2,378,848	(2,166,702)	212,146
Total capital assets	$ 404,023,651	$ (259,070,918)	$ 144,952,733

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	$ 804,361
Public safety	83,258
Land use, housing, and transportation	7,741,595
Parks, culture, and recreation	97,790
Economic development	17,597
Health and human services	121,020
Total governmental activities	$ 8,865,621
Business-type activities	
Westport sewer	$ 78,497

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	$ 537,560	$ -	$ 1,931,840
General Roads Fund	-	-	474,040	-	474,040
Special Projects Fund	-	-	478,010	-	478,010
Nonmajor governmental funds	473,660	547,900	-	-	1,021,560
Westport Sewer Operating Fund	-	-	-	2,000	2,000
Total	$ 473,660	$ 1,942,180	$ 1,489,610	$ 2,000	$ 3,907,450

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, 2019, total lease payments amounted to $46,810.

Future minimum payments for the leases are as follows:

Year Ending June 30	Amount
2020	$ 72,740
2021	72,740
2022	68,612
	$ 214,092

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	$ 1,078,108	$ 999,583	$ 809,991	$ 1,267,700	$ 970,297

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	$ 1,074,186	$ -	$ 259,923	$ 814,263	$ 265,589
Bank of America Series 2019	3-5%	20,000,000	-	20,000,000	-	20,000,000	-
Subtotal general obligation bonds		22,550,800	1,074,186	20,000,000	259,923	20,814,263	265,589
Bond premium	N/A	3,443,780	-	3,443,780	-	3,443,780	-
Total general obligation bonds		25,994,580	1,074,186	23,443,780	259,923	24,258,043	265,589
Loan - Dell Lease 15-19	3.55%	164,046	41,010	-	41,010	-	-
Solutions Yes Copier Lease	0.00%	20,640	11,352	-	4,128	7,224	4,128
Loan - Columbia State Bank Series 2014	2.87%	2,000,000	1,600,001	-	133,333	1,466,668	133,333
Total governmental activities		$ 28,179,266	$ 2,726,549	$ 23,443,780	$ 438,394	$ 25,731,935	$ 403,050
Business-type activities							
Loan - Department of Environmental Quality	2.81%	$ 112,250	$ 59,405	$ -	$ 5,887	$ 53,518	$ 6,054

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, 2019, the County's commitment toward the long-term obligation amounted to $133,570. 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 $259,923, 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, 2019, the total debt outstanding on the long-term obligation amounted to $814,263 and a note receivable balance in the amount of $680,693 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, commencing December 15, 2019.

3. Governmental Activities Leases Payable

i. Dell Lease 15-19

On May 15, 2015, the County signed a lease agreement with Dell for the purchase of computer equipment; however, the agreement did not take effect until the beginning of the fiscal year ended June 30, 2016. 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 3.55% and payments of $42,467 are due annually. As of June 30, 2019, this obligation had been paid in full.

ii. 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
2020	$ 265,589	$ 1,217,838	$ 4,128	$ -	$ 133,333	$ 40,722	$ 403,050	$ 1,258,560
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
2025-2029	3,665,000	4,104,900	-	-	666,667	67,902	4,331,667	4,172,802
2030-2034	5,780,000	3,118,750	-	-	133,336	1,924	5,913,336	3,120,674
2035-2039	8,800,000	1,390,000	-	-	-	-	8,800,000	1,390,000
Total	$ 20,814,263	$ 13,530,494	$ 7,224	$ -	$ 1,466,668	$ 234,745	$ 22,288,155	$ 13,765,239

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
2020	$ 6,054	$ 1,462
2021	6,226	1,290
2022	6,402	1,114
2023	6,583	933
2024	6,769	747
2025-2029	21,484	1,068
Total	$ 53,518	$ 6,614

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	Mental Health Grants Fund	Special Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund balances:						
Nonspendable:						
Inventory	$ -	$ 436,328	$ -	$ -	$ -	$ 436,328
Prepaid items	-	-	-	-	9,143	9,143
Restricted for:						
Highways and streets	-	9,799,440	-	-	991,314	10,790,754
Education	-	-	-	-	349,236	349,236
Economic development	-	-	-	-	5,526,216	5,526,216
Health and human services	-	-	281,738	-	366,505	648,243
Public safety	-	-	-	-	6,619,882	6,619,882
County fair	-	-	-	-	826,285	826,285
Land corner preservation	-	-	-	-	313,218	313,218
Parks	-	-	-	-	956,071	956,071
Animal shelter	-	-	-	-	343,656	343,656
Other	-	-	-	-	3,315	3,315
Committed to:						
Capital projects	-	-	-	29,642,905	55,865	29,698,770
Assigned to:						
Insurance reserve	-	-	-	-	433,629	433,629
Debt service	-	-	-	-	744,263	744,263
Unassigned	13,564,082	-	-	-	-	13,564,082
Total fund balances	$ 13,564,082	$ 10,235,768	$ 281,738	$ 29,642,905	$ 17,538,598	$ 71,263,091

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. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0% 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 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following 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 market value of equity investments. Under ORS 238.630, 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:

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.

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.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

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)

Pension Benefits

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

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 limit.

Death Benefits

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

Recordkeeping

OPERS contracts with Voya Financial to maintain IAP participant records.

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. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2016 actuarial valuation, which became effective July 1, 2018. Employer contributions for the year ended June 30, 2019 were $2,806,294, excluding amounts to fund employer-specific liabilities. The rates in effect for the fiscal year ended June 30, 2019 were 16.28% for Tier One/Tier Two general service members, 16.28% for Tier One/Tier Two police and fire members, 7.59% for OPSRP Pension Program general service members, 12.36% 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, 2019, the County reported a liability of $19,038,430 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension asset/liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016 rolled forward to June 30, 2018. 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, 2018, the County's proportion was 0.1257%, which increased from its proportion of 0.1159% measured as of June 30, 2017.

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, 2019, the County recognized pension expense of $633,580. At June 30, 2019, 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	$ 647,630	$ -
Changes in assumptions	4,426,399	-
Net difference between projected and actual earnings on investments	-	845,414
Changes in proportion	811,668	423,091
Differences between employer contributions and proportionate share of contributions	-	726,597
Total (prior to post measurement date contributions)	5,885,697	1,995,102
Contributions subsequent to the measurement date	2,806,294	-
Total	$ 8,691,991	$ 1,995,102
Net deferred outflows of resources	$ 6,696,889	

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
2020	$ 1,935,559	$ (209,709)
2021	1,882,499	349,085
2022	1,139,406	1,359,887
2023	777,696	476,100
2024	150,537	19,739
	$ 5,885,697	$ 1,995,102
Net deferred outflows of resources	$ 3,890,595	

E. Actuarial Assumptions

The employer contribution rates effective July 1, 2017 through June 30, 2019, 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, 2016 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2016
Measurement Date	June 30, 2018
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 2015, 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 the independent 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)	$ 31,816,813	$ 19,038,430	$ 8,490,920

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

The Public Employees Retirement System board lowered the assumed rate of return from 7.50% to 7.20% on July 28, 2017, effective January 1, 2018.

L. Changes in Plan Provisions Subsequent to Measurement Date

There were no changes in plan provisions subsequent to the June 30, 2018 measurement date.

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

A. Benefit Plans

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

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

B. Financial Statement Presentation

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

	Implicit Rate Subsidy Plan	PERS RHIA Plan	Total OPEB
Total OPEB (asset) liability	$ 1,018,877	$ (119,881)	$ 898,996
Deferred outflows of resources			
Differences between expected and actual experience	13,705	-	13,705
Change in assumptions	39,386	-	39,386
Change in proportionate share	-	2,449	2,449
Contributions after measurement date	-	74,016	74,016
Deferred inflows of resources			
Differences between expected and actual experience	-	(6,794)	(6,794)
Change in proportionate share	-	(88)	(88)
Change in assumptions	(66,361)	(380)	(66,741)
Difference in earnings	-	(25,846)	(25,846)
Contributions after measurement date	(102,656)	-	(102,656)
OPEB expense (Included in program expenses on statement of activities)	89,310	(10,238)	79,072

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, 2017, 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

The County's total OPEB liability of $1,018,877 was measured as of June 30, 2018, and was determined by an actuarial valuation as of July 1, 2017.

For the fiscal year ended June 30, 2019, the County recognized OPEB expense from this plan of $89,310. At June 30, 2019, 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	$ 13,705	$ -
Change in assumptions	39,386	66,361
Contributions subsequent to the measurement date	-	102,656
Total	$ 53,091	$ 169,017

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 (Continued)

Deferred inflows of resources related to OPEB of $102,656 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, 2020. 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
2020	$ 853
2021	853
2022	853
2023	853
2023	853
Thereafter	9,005
	$ 13,270

4. Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2017 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 Bond Index.

5. Changes in the Total OPEB Liability

	Total OPEB Liability
Balance as of June 30, 2018	$ 965,940
Changes for the year:	
Service cost	53,652
Interest on total OPEB liability	34,805
Effect of economic/demographic gains or losses	(15,635)
Effect of assumption changes or inputs	75,708
Benefit payments	(95,593)
Balance as of June 30, 2019	$ 1,018,877

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	$ 1,100,643	$ 1,018,877	$ 944,088

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	$ 919,178	$ 1,018,877	$ 1,137,028

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, 2016 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2018. The Entity's contribution rates for the period were 0.07% for Tier One/Tier Two members, and 0.43% for OPSRP members. The County's total contributions for the year ended June 30, 2019 amounted to $74,016.

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

At June 30, 2019, the County reported an asset of $119,881 for its proportionate share of the OPERS net OPEB asset. The net OPEB asset was measured as of June 30, 2018, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2016 rolled forward to June 30, 2018. 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, 2018, the County's proportionate share was 0.1074%, which is a decrease from its proportion of 0.1238% as of June 30, 2017.

For the year ended June 30, 2019, the County recognized OPEB expense from this plan of $10,238. At June 30, 2019, 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	$ -	$ 6,794
Changes of proportionate share	-	380
Net differences between projected and actual earnings	-	25,846
Changes of proportionate share	2,449	88
Contributions subsequent to the measurement date	74,016	-
Total	$ 76,465	$ 33,108

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 (Continued)

Deferred outflows of resources related to OPEB of $74,016 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, 2020. 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	$ 10,929
2021	1,065	10,915
2022	319	8,695
2023	-	2,569
	$ 2,449	$ 33,108

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.

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

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

6. 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)	$ (69,801)	$ (119,881)	$ (162,510)

7. OPEB Plan Net Position

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

8. Changes in Plan Provisions During Measurement Period

The Public Employees Retirement System Board lowered the assumed rate of return from 7.50% to 7.20% on July 28, 2017. This change is effective January 1, 2018 and will decrease the net OPEB asset or increase the net OPEB liability in future periods.

9. Changes in Plan Provisions Subsequent to Measurement Date

There were no changes in plan provisions subsequent to the June 30, 2018 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.

VI. OTHER INFORMATION (Continued)

B. Tax Abatements

As of June 30, 2019, 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 $164,953, $6,328, $116,426, and $82,340, 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, 2019, employees of the County had accumulated 6,611 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

1. Construction

The County continues construction on the Household Hazardous Waste Facility and is close to completion. The estimated cost of this project is approximately $1.1 million and as of June 30, 2019, the County had spent $524,201. Funding for this project will come from a combination of grant monies, as well as loans that will be repaid through user fees.

2. Long-Term Debt Obligations

During the year ended June 30, 2019, the County issued general obligation bonds to finance construction of a new jail facility. Phase 1 of the project is complete, with Phase 2 in process at the time of issuance of these financial statements.

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. As of June 30, 2019, no funds had been received; therefore, a repayment schedule has not been determined.

VI. OTHER INFORMATION (Continued)

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. 84, *Fiduciary Activities,* will be effective for the County beginning with its fiscal year ending June 30, 2020. 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, 2020. 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.

GASB Statement No. 87, *Leases,* will be effective for the County beginning with its fiscal year ending June 30, 2021. 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, 2021. 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. 91, *Conduit Debt Obligations,* will be effective for the County beginning with its fiscal year ending June 30, 2022. The objective of this statement is to clarify the definition of a conduit debt obligation and to improve required note disclosures.

G. Subsequent Events

Management has evaluated subsequent events through January 3, 2020, which was the date that the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

CLATSOP COUNTY
Oregon

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Pension Plan

Year Ended June 30	(a) County's proportion of the net pension liability (asset)	(b) County's proportionate share of the net pension liability (asset)	(c) County's covered payroll	(b/c) County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
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.

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
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.

Changes in Assumptions

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CLATSOP COUNTY
Oregon

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

Implicit Rate Subsidy	2019	2018
Total OPEB Liability		
Service cost	$ 53,652	$ 57,449
Interest	34,805	29,540
Effect of economic/demographic gains or losses	(15,635)	-
Changes in assumptions	75,708	(52,514)
Benefit payments	(95,593)	(94,460)
Net change in total OPEB liability	52,937	(59,985)
Total OPEB liability - beginning	965,940	1,025,925
Total OPEB liability - ending	$ 1,018,877	$ 965,940
Covered employee payroll	$ 15,267,201	$ 14,278,582
Total OPEB liability as a percentage of covered employee payroll	6.67%	6.76%

Changes in Assumptions

The changes in assumptions is the result of the change in the discount rate 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	2019	2018	2017
Proportion of the OPEB pension liability (asset)	0.10739437%	0.12377558%	0.12377558%
Proportionate share of the net OPEB liability (asset)	$ (119,881)	$ (51,365)	$ 33,613
Covered payroll	$ 14,278,582	$ 13,705,222	$ 12,887,515
Proportionate share of the OPEB liability (asset) as a percentage of covered employee payroll	-0.84%	-0.37%	0.26%
Plan net position as a percentage of the total OPEB liability	124.0%	108.9%	94.2%

Changes in Assumptions

The Public Employees Retirement System Board adopted assumption changes that were used to measure the June 30, 2018 total OPEB liability. The changes included the lowering of the long-term expected rate of return 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.

CLATSOP COUNTY
Oregon

SCHEDULE OF CONTRIBUTIONS

OTHER POSTEMPLOYMENT BENEFITS

RHIA	2019	2018	2017
Contractually required contributions	$ 74,016	$ 61,275	$ 55,189
Contributions in relation to the contractually required contribution	74,016	61,275	55,189
Contribution deficiency (excess)	$ -	$ -	$ -
Covered employee payroll	$ 15,267,201	$ 14,278,582	$ 13,705,222
Contributions as a percentage of covered employee payroll	0.48%	0.43%	0.40%

Changes in Assumptions

The Public Employees Retirement System Board adopted assumption changes that were used to measure the June 30, 2018 total OPEB liability. The changes included the lowering of the long-term expected rate of return 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.

CLATSOP COUNTY
Oregon

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

GENERAL FUND

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Property taxes	$ 9,025,080	$ 9,025,080	$ 254,260
Other taxes	507,000	507,000	137,796
Timber and land sales	3,688,340	3,688,340	1,501,421
Licenses, permits, and fees	480,570	480,570	155,005
Intergovernmental	3,954,170	4,531,730	(158,131)
Charges for services	689,210	689,210	95,471
Fines and forfeitures	28,600	28,600	901
Investment earnings	80,000	80,000	255,005
Miscellaneous	1,226,360	1,226,360	25,512
Total revenues	19,679,330	20,256,890	2,267,240
EXPENDITURES			
Board of Commissioners			
Current			
Personnel services	50	50	(50)
Materials and services	93,210	104,210	(3,692)
Total Board of Commissioners	93,260	104,260	(3,742)
Board of Property Tax Appeals			
Current			
Personnel services	31,030	31,030	(394)
Materials and services	2,260	2,290	(1,408)
Total Board of Property Tax Appeals	33,290	33,320	(1,802)
County Manager			
Current			
Personnel services	522,160	480,160	(33,792)
Materials and services	14,890	14,890	2,578
Total County Manager	537,050	495,050	(31,214)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 9,279,340	$ -	$ 9,279,340
644,796	-	644,796
5,189,761	-	5,189,761
635,575	-	635,575
4,373,599	-	4,373,599
784,681	-	784,681
29,501	-	29,501
335,005	-	335,005
1,251,872	-	1,251,872
22,524,130	-	22,524,130
-	-	-
100,518	-	100,518
100,518	-	100,518
30,636	-	30,636
882	-	882
31,518	-	31,518
446,368	-	446,368
17,468	-	17,468
463,836	-	463,836

(Continued)

CLATSOP COUNTY
Oregon

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

GENERAL FUND

For the Year Ended June 30, 2019

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Human Resources			
Current			
Personnel services	$ 231,620	$ 231,620	$ (12,997)
Materials and services	123,870	123,870	(40,717)
Total Human Resources	355,490	355,490	(53,714)
Assessment and Taxation			
Current			
Personnel services	1,567,540	1,567,540	(60,345)
Materials and services	105,900	105,900	(23,842)
Total Assessment and Taxation	1,673,440	1,673,440	(84,187)
Property Management			
Current			
Personnel services	42,910	42,910	168
Materials and services	10,310	27,610	(3,950)
Other charges	300	300	(77)
Total Property Management	53,520	70,820	(3,859)
County Counsel			
Current			
Materials and services	110,200	135,200	(16,044)
Clerk - Admin and Elections			
Current			
Personnel services	293,670	293,670	(5,209)
Materials and services	103,640	106,750	(5,085)
Total Clerk - Admin and Elections	397,310	400,420	(10,294)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 218,623	$ -	$ 218,623
83,153	-	83,153
301,776	-	301,776
1,507,195	-	1,507,195
82,058	-	82,058
1,589,253	-	1,589,253
43,078	-	43,078
23,660	-	23,660
223	-	223
66,961	-	66,961
119,156	-	119,156
288,461	-	288,461
101,665	-	101,665
390,126	-	390,126

(Continued)

CLATSOP COUNTY
Oregon

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

GENERAL FUND

For the Year Ended June 30, 2019

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Clerk - Records			
Current			
Personnel services	$ 162,620	$ 162,620	$ (1,582)
Materials and services	17,250	17,270	(10,435)
Total Clerk - Records	179,870	179,890	(12,017)
Discretionary Revenue			
Current			
Materials and services	-	-	(4,179)
Budget and Finance			
Current			
Personnel services	379,360	379,360	(36,632)
Materials and services	92,300	92,300	(23,190)
Total Budget and Finance	471,660	471,660	(59,822)
Information Systems			
Current			
Personnel services	822,170	822,170	(662)
Materials and services	194,820	194,820	(15,937)
Total Information Systems	1,016,990	1,016,990	(16,599)
Building and Grounds			
Current			
Personnel services	565,300	565,300	(13,514)
Materials and services	559,830	559,830	4,950
Other charges	700	700	(19)
Total Building and Grounds	1,125,830	1,125,830	(8,583)
Dues and Special Assessment			
Current			
Materials and services	412,100	412,100	(18,399)
Other charges	182,000	682,000	(113,860)
Total Dues and Special Assessment	594,100	1,094,100	(132,259)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 161,038	$ -	$ 161,038
6,835	-	6,835
167,873	-	167,873
(4,179)	-	(4,179)
342,728	-	342,728
69,110	-	69,110
411,838	-	411,838
821,508	-	821,508
178,883	-	178,883
1,000,391	-	1,000,391
551,786	-	551,786
564,780	-	564,780
681	-	681
1,117,247	-	1,117,247
393,701	-	393,701
568,140	-	568,140
961,841	-	961,841

(Continued)

CLATSOP COUNTY
Oregon

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

GENERAL FUND

For the Year Ended June 30, 2019

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
County Tourism			
Current			
Materials and services	$ -	$ 80	$ -
Other charges	59,610	59,530	-
Total County Tourism	59,610	59,610	-
Animal Control			
Current			
Personnel services	322,230	322,230	(32,259)
Materials and services	115,580	115,580	619
Total Animal Control	437,810	437,810	(31,640)
District Attorney			
Current			
Personnel services	1,825,980	1,825,980	(103,601)
Materials and services	143,050	151,750	(40,255)
Total District Attorney	1,969,030	1,977,730	(143,856)
Medical Examiner			
Current			
Personnel services	114,800	114,800	(129)
Materials and services	4,000	4,000	(2,255)
Total Medical Examiner	118,800	118,800	(2,384)
Sheriff Support Division			
Current			
Personnel services	433,370	433,370	(5,103)
Materials and services	52,700	52,700	(6,537)
Total Sheriff Support Division	486,070	486,070	(11,640)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 80	$ -	$ 80
59,530	-	59,530
59,610	-	59,610
289,971	-	289,971
116,199	-	116,199
406,170	-	406,170
1,722,379	-	1,722,379
111,495	-	111,495
1,833,874	-	1,833,874
114,671	-	114,671
1,745	-	1,745
116,416	-	116,416
428,267	-	428,267
46,163	-	46,163
474,430	-	474,430

(Continued)

CLATSOP COUNTY
Oregon

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

GENERAL FUND

For the Year Ended June 30, 2019

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Sheriff Criminal Division			
Current			
Personnel services	$ 3,290,720	$ 3,290,720	$ (232,192)
Materials and services	775,390	775,390	(33,269)
Other charges	8,000	8,000	14,378
Total Sheriff Criminal Division	4,074,110	4,074,110	(251,083)
Corrections			
Current			
Personnel services	3,069,680	3,069,680	(138,150)
Materials and services	317,150	317,150	(13,624)
Total Corrections	3,386,830	3,386,830	(151,774)
Juvenile Department			
Current			
Personnel services	705,620	705,620	(57,560)
Materials and services	161,910	161,910	(39,903)
Other charges	8,000	8,000	(8,000)
Total Juvenile Department	875,530	875,530	(105,463)
Corrections Work Crew			
Current			
Personnel services	106,040	106,040	(5,900)
Materials and services	24,550	24,550	(15,269)
Total Corrections Work Crew	130,590	130,590	(21,169)
Emergency Services			
Current			
Personnel services	220,880	220,880	12,607
Materials and services	95,700	164,560	(89,426)
Total Emergency Services	316,580	385,440	(76,819)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 3,058,528	$ -	$ 3,058,528
742,121	-	742,121
22,378	-	22,378
3,823,027	-	3,823,027
2,931,530	-	2,931,530
303,526	-	303,526
3,235,056	-	3,235,056
648,060	-	648,060
122,007	-	122,007
-	-	-
770,067	-	770,067
100,140	-	100,140
9,281	-	9,281
109,421	-	109,421
233,487	-	233,487
75,134	-	75,134
308,621	-	308,621

(Continued)

CLATSOP COUNTY
Oregon

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

GENERAL FUND

For the Year Ended June 30, 2019

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Surveyor			
Current			
Personnel services	$ 241,860	$ 241,860	$ (37,483)
Materials and services	4,740	4,740	(1,309)
Total Surveyor	246,600	246,600	(38,792)
Planning Division			
Current			
Personnel services	618,250	618,250	(103,181)
Materials and services	93,610	93,610	(44,936)
Total Planning Division	711,860	711,860	(148,117)
Parks Maintenance			
Current			
Personnel services	176,700	176,700	(10,819)
Materials and services	54,930	54,930	6,773
Other charges	640	640	(126)
Total Parks Maintenance	232,270	232,270	(4,172)
Jail Nurse			
Current			
Personnel services	225,240	225,240	4,195
Materials and services	211,300	211,300	(7,736)
Total Jail Nurse	436,540	436,540	(3,541)
General Fund Stabilization			
Current			
Materials and services	2,000,000	2,000,000	(2,000,000)
Contingency	2,207,720	2,193,260	(2,193,260)
Total expenditures	24,331,960	24,909,520	(5,622,025)
Excess (deficiency) of revenues over (under) expenditures	(4,652,630)	(4,652,630)	7,889,265

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 204,377	$ -	$ 204,377
3,431	-	3,431
207,808	-	207,808
515,069	-	515,069
48,674	-	48,674
563,743	-	563,743
165,881	-	165,881
61,703	-	61,703
514	-	514
228,098	-	228,098
229,435	-	229,435
203,564	-	203,564
432,999	-	432,999
-	-	-
-	-	-
19,287,495	-	19,287,495
3,236,635	-	3,236,635

(Continued)

CLATSOP COUNTY
Oregon

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

GENERAL FUND

For the Year Ended June 30, 2019

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
OTHER FINANCING SOURCES (USES)			
Transfers in	$ 473,660	$ 473,660	$ -
Transfers out	(1,931,840)	(1,931,840)	-
Total other financing sources (uses)	(1,458,180)	(1,458,180)	-
Net change in fund balance	(6,110,810)	(6,110,810)	7,889,265
Fund balance - beginning	9,661,430	9,661,430	2,124,197
Fund balance - ending	$ 3,550,620	$ 3,550,620	$ 10,013,462

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 473,660	$ -	$ 473,660
(1,931,840)	-	(1,931,840)
(1,458,180)	-	(1,458,180)
1,778,455	-	1,778,455
11,785,627	-	11,785,627
$ 13,564,082	$ -	$ 13,564,082

CLATSOP COUNTY
Oregon

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

GENERAL ROADS FUND

For the Year Ended June 30, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$7,448,640	$ 58,834	$ 7,507,474	$ -	$ 7,507,474
Charges for services	226,500	105,232	331,732	-	331,732
Investment earnings	100,000	114,797	214,797	-	214,797
Miscellaneous	21,180	18,696	39,876	-	39,876
Total revenues	7,796,320	297,559	8,093,879	-	8,093,879
EXPENDITURES					
Administration and Support					
Current					
Personnel services	685,480	(72,011)	613,469	-	613,469
Materials and services	246,920	(11,376)	235,544	-	235,544
Debt service	2,900	(2,887)	13	-	13
Capital outlay	6,500	(272)	6,228	-	6,228
Total Administration and Support	941,800	(86,546)	855,254	-	855,254
Maintenance and Construction					
Current					
Personnel services	2,371,200	(174,294)	2,196,906	-	2,196,906
Materials and services	3,470,820	(1,168,332)	2,302,488	-	2,302,488
Other charges	23,150	(21,435)	1,715	-	1,715
Capital outlay	112,000	(59,952)	52,048	-	52,048
Total Maintenance and Construction	5,977,170	(1,424,013)	4,553,157	-	4,553,157
Contingency	7,389,750	(7,389,750)	-	-	-
Total expenditures	14,308,720	(8,900,309)	5,408,411	-	5,408,411
Excess (deficiency) of revenues over (under) expenditures	(6,512,400)	9,197,868	2,685,468	-	2,685,468
OTHER FINANCING SOURCES (USES)					
Transfers out	(474,040)	-	(474,040)	-	(474,040)
Net change in fund balance	(6,986,440)	9,197,868	2,211,428	-	2,211,428
Fund balance - beginning	6,986,440	601,572	7,588,012	436,328	8,024,340
Fund balance - ending	$ -	$ 9,799,440	$ 9,799,440	$ 436,328	$10,235,768

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, 2019

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Other taxes	$ 50,000	$ 50,000	$ (50,000)
Intergovernmental	2,171,160	2,931,813	(191,796)
Charges for services	20,000	20,000	20,014
Investment earnings	-	-	10,273
Miscellaneous	280	280	595
Total revenues	2,241,440	3,002,093	(210,914)
EXPENDITURES			
Developmental Disabilities			
Current			
Other charges	905,110	905,110	(211,848)
Mental Health			
Current			
Personnel services	69,340	64,340	(19,355)
Materials and services	3,020	8,020	(4,245)
Other charges	1,043,530	1,804,183	7,651
Contingency	65,560	65,560	(65,560)
Total Mental Health	1,181,450	1,942,103	(81,509)
Drug and Alcohol Prevention			
Current			
Personnel services	189,180	189,180	(35,833)
Materials and services	114,240	114,240	(29,052)
Total Drug and Alcohol Prevention	303,420	303,420	(64,885)
Total expenditures	2,389,980	3,150,633	(358,242)
Excess (deficiency) of revenues over (under) expenditures	(148,540)	(148,540)	147,328
Fund balance - beginning	148,540	148,540	134,410
Fund balance - ending	$ -	$ -	$ 281,738

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ -	$ -	$ -
2,740,017	-	2,740,017
40,014	-	40,014
10,273	-	10,273
875	-	875
2,791,179	-	2,791,179
693,262	-	693,262
44,985	-	44,985
3,775	-	3,775
1,811,834	-	1,811,834
-	-	-
1,860,594	-	1,860,594
153,347	-	153,347
85,188	-	85,188
238,535	-	238,535
2,792,391	-	2,792,391
(1,212)	-	(1,212)
282,950	-	282,950
$ 281,738	$ -	$ 281,738

OTHER SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES

CLATSOP COUNTY
Oregon

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2019

	Special Revenue Funds		
	General Government		
	County Clerk Records	Animal Shelter Donations	Insurance Reserve
ASSETS			
Cash and cash equivalents	$ 3,217	$ 345,472	$ 436,821
Accounts receivable	98	255	-
Property taxes receivable	-	-	-
Prepaid items	-	-	-
Total assets	$ 3,315	$ 345,727	$ 436,821
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable and accrued expenditures	$ -	$ 2,071	$ 3,192
Accrued payroll and liabilities	-	-	-
Total liabilities	-	2,071	3,192
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	-	343,656	-
Other	3,315	-	-
Committed to capital projects	-	-	-
Assigned to:			
Insurance reserve	-	-	433,629
Debt service	-	-	-
Total fund balances	3,315	343,656	433,629
Total liabilities, deferred inflows of resources, and fund balances	$ 3,315	$ 345,727	$ 436,821

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
$ 2,942,324	$ 4,273	$ 66,014	$ 2,393,944	$ 87,501	$ 53,645	$ 145,746
-	35,352	33,207	64,873	35,982	-	3,988
84,386	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 3,026,710	$ 39,625	$ 99,221	$ 2,458,817	$ 123,483	$ 53,645	$ 149,734
$ 327	$ 11	$ 132	$ 20,440	$ 963	$ 4,654	$ -
-	5,434	825	45,545	5,941	267	-
327	5,445	957	65,985	6,904	4,921	-
66,513	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
66,513	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,959,870	34,180	98,264	2,392,832	116,579	48,724	149,734
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,959,870	34,180	98,264	2,392,832	116,579	48,724	149,734
$ 3,026,710	$ 39,625	$ 99,221	$ 2,458,817	$ 123,483	$ 53,645	$ 149,734

(Continued)

CLATSOP COUNTY
Oregon

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2019

(Continued)

	Special Revenue Funds		
	Public Safety	Land Use, Housing, and Transportation	
	State Timber Enforcement	Building Codes	Land Corner Preservation
ASSETS			
Cash and cash equivalents	$ 819,699	$ 1,354,184	$ 314,537
Accounts receivable	-	10,181	703
Property taxes receivable	-	-	-
Prepaid items	-	-	-
Total assets	$ 819,699	$ 1,364,365	$ 315,240
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable and accrued expenditures	$ -	$ 3,484	$ 776
Accrued payroll and liabilities	-	20,835	1,246
Total liabilities	-	24,319	2,022
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	-	1,340,046	-
Health and human services	-	-	-
Public safety	819,699	-	-
County fair	-	-	-
Land corner preservation	-	-	313,218
Parks	-	-	-
Animal shelter	-	-	-
Other	-	-	-
Committed to capital projects	-	-	-
Assigned to:			
Insurance reserve	-	-	-
Debt service	-	-	-
Total fund balances	819,699	1,340,046	313,218
Total liabilities, deferred inflows of resources, and fund balances	$ 819,699	$ 1,364,365	$ 315,240

Special Revenue Funds						
Land Use, Housing, and Transportation		Culture and Recreation - Fair Board	Economic Development			Health and Human Services
Bike Paths	Road District No. 1		Clatsop County Fisheries	Industrial Development Revolving	Video Lottery	Public Health
$ 312,500	$ 650,894	$ 808,467	$ 178,625	$ 3,909,524	$ 25,625	$ 375,422
2,925	-	48,729	108,334	-	-	66,949
-	119,383	17,221	-	-	-	-
-	-	9,143	-	-	-	-
$ 315,425	$ 770,277	$ 883,560	$ 286,959	$ 3,909,524	$ 25,625	$ 442,371
$ 319	$ -	$ 9,076	$ 10,915	$ 4,909	$ -	$ 22,524
-	-	6,872	20,114	-	-	37,700
319	-	15,948	31,029	4,909	-	60,224
-	94,069	13,169	-	-	-	-
-	-	19,015	-	-	-	-
-	-	-	-	-	-	15,642
-	94,069	32,184	-	-	-	15,642
-	-	9,143	-	-	-	-
315,106	676,208	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	255,930	3,904,615	25,625	-
-	-	-	-	-	-	366,505
-	-	-	-	-	-	-
-	-	826,285	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
315,106	676,208	835,428	255,930	3,904,615	25,625	366,505
$ 315,425	$ 770,277	$ 883,560	$ 286,959	$ 3,909,524	$ 25,625	$ 442,371

(Continued)

CLATSOP COUNTY
Oregon

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2019

(Continued)

	Special Revenue Funds	
	Education Funds	
	Law Library	4-H and Extension
ASSETS		
Cash and cash equivalents	$ 24,136	$ 407,197
Accounts receivable	-	-
Property taxes receivable	-	18,137
Prepaid items	-	-
Total assets	$ 24,136	$ 425,334
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities		
Accounts payable and accrued expenditures	$ 1,851	$ 83,441
Accrued payroll and liabilities	646	16
Total liabilities	2,497	83,457
Deferred inflows of resources		
Unavailable revenue - property taxes	-	14,280
Unavailable revenue - deposits	-	-
Unearned revenue - grants	-	-
Total deferred inflows of resources	-	14,280
Fund balances		
Nonspendable for prepaid items	-	-
Restricted for:		
Highways and streets	-	-
Education	21,639	327,597
Economic development	-	-
Health and human services	-	-
Public safety	-	-
County fair	-	-
Land corner preservation	-	-
Parks	-	-
Animal shelter	-	-
Other	-	-
Committed to capital projects	-	-
Assigned to:		
Insurance reserve	-	-
Debt service	-	-
Total fund balances	21,639	327,597
Total liabilities, deferred inflows of resources, and fund balances	$ 24,136	$ 425,334

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
$ 187,525	$ 556,738	$ 55,865	$ 956,071	$ 17,415,966
-	-	-	-	411,576
-	-	-	-	239,127
-	-	-	-	9,143
$ 187,525	$ 556,738	$ 55,865	$ 956,071	$ 18,075,812
$ -	$ -	$ -	$ -	$ 169,085
-	-	-	-	145,441
-	-	-	-	314,526
-	-	-	-	188,031
-	-	-	-	19,015
-	-	-	-	15,642
-	-	-	-	222,688
-	-	-	-	9,143
-	-	-	-	991,314
-	-	-	-	349,236
-	-	-	-	5,526,216
-	-	-	-	366,505
-	-	-	-	6,619,882
-	-	-	-	826,285
-	-	-	-	313,218
-	-	-	956,071	956,071
-	-	-	-	343,656
-	-	-	-	3,315
-	-	55,865	-	55,865
-	-	-	-	433,629
187,525	556,738	-	-	744,263
187,525	556,738	55,865	956,071	17,538,598
$ 187,525	$ 556,738	$ 55,865	$ 956,071	$ 18,075,812

CLATSOP COUNTY
Oregon

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

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2019

	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	8,415	11,752	-
Fines and forfeitures	-	-	-
Investment earnings	75	8,714	10,751
Miscellaneous	-	31,260	57,451
Total revenues	8,490	51,726	68,202
EXPENDITURES			
Current			
General government	8,034	59,184	23,293
Public safety	-	-	-
Land use, housing, and transportation	-	-	-
Parks, culture, and recreation	-	-	-
Economic development	-	-	-
Health and human services	-	-	-
Education	-	-	-
Debt service	-	-	-
Capital outlay	-	-	-
Total expenditures	8,034	59,184	23,293
Excess (deficiency) of revenues over (under) expenditures	456	(7,458)	44,909
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	456	(7,458)	44,909
Fund balances - beginning	2,859	351,114	388,720
Fund balances - ending	$ 3,315	$ 343,656	$ 433,629

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
$ 1,473,053	$ -	$ -	$ -	$ -	$ -	$ -
109,356	-	-	-	-	-	-
1,225,953	-	-	-	-	-	-
-	-	-	-	-	-	-
-	144,502	73,470	2,313,357	224,900	32,860	48,151
-	-	-	30,828	-	-	-
-	-	-	-	-	-	-
88,972	678	1,451	66,978	1,969	2,015	3,918
-	14,203	120	1,490	5,021	3,200	-
2,897,334	159,383	75,041	2,412,653	231,890	38,075	52,069
-	-	-	-	-	-	-
2,732,315	208,855	38,189	2,130,862	245,360	65,114	65,521
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
115,824	-	-	-	-	-	-
2,848,139	208,855	38,189	2,130,862	245,360	65,114	65,521
49,195	(49,472)	36,852	281,791	(13,470)	(27,039)	(13,452)
-	49,360	-	-	27,200	-	-
-	-	-	(129,500)	-	-	(4,000)
-	49,360	-	(129,500)	27,200	-	(4,000)
49,195	(112)	36,852	152,291	13,730	(27,039)	(17,452)
2,910,675	34,292	61,412	2,240,541	102,849	75,763	167,186
$ 2,959,870	$ 34,180	$ 98,264	$ 2,392,832	$ 116,579	$ 48,724	$ 149,734

(Continued)

CLATSOP COUNTY
Oregon

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

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2019

(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	215,356	-	-
Licenses, permits, and fees	-	953,433	-
Intergovernmental	-	-	-
Charges for services	-	27,365	75,515
Fines and forfeitures	-	-	-
Investment earnings	18,970	30,800	7,774
Miscellaneous	-	2,082	190
Total revenues	234,326	1,013,680	83,479
EXPENDITURES			
Current			
General government	-	-	-
Public safety	103,110	-	-
Land use, housing, and transportation	-	-	-
Parks, culture, and recreation	-	706,652	59,433
Economic development	-	-	-
Health and human services	-	7,650	-
Education	-	-	-
Debt service	-	-	-
Capital outlay	-	-	-
Total expenditures	103,110	714,302	59,433
Excess (deficiency) of revenues over (under) expenditures	131,216	299,378	24,046
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	(32,900)	-
Total other financing sources (uses)	-	(32,900)	-
Net change in fund balances	131,216	266,478	24,046
Fund balances - beginning	688,483	1,073,568	289,172
Fund balances - ending	$ 819,699	$ 1,340,046	$ 313,218

Special Revenue Funds						
Land Use, Housing, and Transportation		Culture and Recreation - Fair Board	Economic Development			Health and Human Services
Bike Paths	Road District No. 1		Clatsop County Fisheries	Industrial Development Revolving	Video Lottery	Public Health
$ -	$ 2,083,188	$ 303,612	$ -	$ -	$ -	$ -
-	154,669	-	-	-	-	-
-	1,733,714	85,394	-	-	-	-
-	-	-	-	-	-	-
32,174	-	53,167	759,725	-	340,509	760,347
-	-	-	3,089	-	-	850,255
-	-	-	-	-	-	-
9,585	15,108	19,822	4,853	97,296	1,440	19,413
-	-	311,938	378	87,600	-	125,368
41,759	3,986,679	773,933	768,045	184,896	341,949	1,755,383
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	4,298,701	-	-	-	-	-
159,869	-	658,902	-	-	-	-
-	-	-	749,248	49,305	79,250	-
-	-	-	-	-	-	2,114,911
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	4,909	-	-
159,869	4,298,701	658,902	749,248	54,214	79,250	2,114,911
(118,110)	(312,022)	115,031	18,797	130,682	262,699	(359,528)
-	-	-	-	-	-	461,000
-	-	-	-	-	(295,160)	(515,000)
-	-	-	-	-	(295,160)	(54,000)
(118,110)	(312,022)	115,031	18,797	130,682	(32,461)	(413,528)
433,216	988,230	720,397	237,133	3,773,933	58,086	780,033
$ 315,106	$ 676,208	$ 835,428	$ 255,930	$ 3,904,615	$ 25,625	$ 366,505

(Continued)

CLATSOP COUNTY
Oregon

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

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2019

(Continued)

	Special Revenue Funds	
	Education Funds	
	Law Library	4-H and Extension
REVENUES		
Property taxes	$ -	$ 320,378
Other taxes	-	7,854
Timber and land sales	-	91,185
Licenses, permits, and fees	-	-
Intergovernmental	-	-
Charges for services	50	-
Fines and forfeitures	45,583	-
Investment earnings	980	11,947
Miscellaneous	114	-
Total revenues	46,727	431,364
EXPENDITURES		
Current		
General government	-	-
Public safety	-	-
Land use, housing, and transportation	-	-
Parks, culture, and recreation	-	-
Economic development	-	-
Health and human services	-	-
Education	43,248	461,380
Debt service	-	-
Capital outlay	-	-
Total expenditures	43,248	461,380
Excess (deficiency) of revenues over (under) expenditures	3,479	(30,016)
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers out	-	-
Total other financing sources (uses)	-	-
Net change in fund balances	3,479	(30,016)
Fund balances - beginning	18,160	357,613
Fund balances - ending	$ 21,639	$ 327,597

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
$ -	$ -	$ -	$ -	$ 4,180,231
-	-	-	-	271,879
-	-	-	-	3,351,602
-	-	-	-	953,433
-	-	-	-	4,783,162
-	-	-	-	1,007,269
-	-	-	-	45,583
3,109	25,277	3,411	24,483	479,789
-	-	-	-	640,415
3,109	25,277	3,411	24,483	15,713,363
-	1,000,000	-	-	1,090,511
-	-	-	-	5,589,326
-	-	800	-	4,299,501
-	-	-	19,116	1,603,972
-	-	-	-	877,803
-	-	-	-	2,122,561
-	-	-	-	504,628
177,468	-	-	-	177,468
-	-	456,850	-	577,583
177,468	1,000,000	457,650	19,116	16,843,353
(174,359)	(974,723)	(454,239)	5,367	(1,129,990)
178,010	300,000	474,040	-	1,489,610
-	-	-	(45,000)	(1,021,560)
178,010	300,000	474,040	(45,000)	468,050
3,651	(674,723)	19,801	(39,633)	(661,940)
183,874	1,231,461	36,064	995,704	18,200,538
$ 187,525	$ 556,738	$ 55,865	$ 956,071	$ 17,538,598

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, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Charges for services	$ 8,500	$ (85)	$ 8,415	$ -	$ 8,415
Investment earnings	-	75	75	-	75
Total revenues	8,500	(10)	8,490	-	8,490
EXPENDITURES					
County Clerk Records					
Current					
Materials and services	8,600	(566)	8,034	-	8,034
Contingency	2,090	(2,090)	-	-	-
Total expenditures	10,690	(2,656)	8,034	-	8,034
Excess (deficiency) of revenues over (under) expenditures	(2,190)	2,646	456	-	456
Fund balance - beginning	2,190	669	2,859	-	2,859
Fund balance - ending	$ -	$ 3,315	$ 3,315	$ -	$ 3,315

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, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Charges for services	$ 10,600	$ 1,152	$ 11,752	$ -	$ 11,752
Investment earnings	5,500	3,214	8,714	-	8,714
Miscellaneous	17,000	14,260	31,260	-	31,260
Total revenues	33,100	18,626	51,726	-	51,726
EXPENDITURES					
Animal Shelter Enhancement					
Current					
Materials and services	58,000	(17,286)	40,714	-	40,714
Capital outlay	25,000	(6,530)	18,470	-	18,470
Contingency	267,760	(267,760)	-	-	-
Total expenditures	350,760	(291,576)	59,184	-	59,184
Excess (deficiency) of revenues over (under) expenditures	(317,660)	310,202	(7,458)	-	(7,458)
Fund balance - beginning	317,660	33,454	351,114	-	351,114
Fund balance - ending	$ -	$ 343,656	$ 343,656	$ -	$ 343,656

CLATSOP COUNTY
Oregon

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

INSURANCE RESERVE FUND

For the Year Ended June 30, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Investment earnings	$ 5,000	$ 5,751	$ 10,751	$ -	$ 10,751
Miscellaneous	-	57,451	57,451	-	57,451
Total revenues	5,000	63,202	68,202	-	68,202
EXPENDITURES					
Insurance Reserve					
Current					
Materials and services	373,240	(349,947)	23,293	-	23,293
Excess (deficiency) of revenues over (under) expenditures	(368,240)	413,149	44,909	-	44,909
Fund balance - beginning	368,240	20,480	388,720	-	388,720
Fund balance - ending	$ -	$ 433,629	$ 433,629	$ -	$ 433,629

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, 2019

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Property taxes	$ 1,440,200	$ 1,440,200	$ 32,853
Other taxes	90,500	90,500	18,856
Timber and land sales	1,137,690	1,137,690	88,263
Investment earnings	50,000	50,000	38,972
Miscellaneous	-	-	-
Total revenues	2,718,390	2,718,390	178,944
EXPENDITURES			
Sheriff Rural Law Enforcement District			
Current			
Personnel services	2,157,750	2,197,750	(207,241)
Materials and services	725,080	725,080	(9,274)
Other charges	26,000	26,000	-
Capital outlay	145,800	145,800	(29,976)
Contingency	2,150,700	2,110,700	(2,110,700)
Total expenditures	5,205,330	5,205,330	(2,357,191)
Excess (deficiency) of revenues over (under) expenditures	(2,486,940)	(2,486,940)	2,536,135
Fund balance - beginning	2,486,940	2,486,940	423,735
Fund balance - ending	$ -	$ -	$ 2,959,870

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 1,473,053	$ -	$ 1,473,053
109,356	-	109,356
1,225,953	-	1,225,953
88,972	-	88,972
-	-	-
2,897,334	-	2,897,334
1,990,509	-	1,990,509
715,806	-	715,806
26,000	-	26,000
115,824	-	115,824
-	-	-
2,848,139	-	2,848,139
49,195	-	49,195
2,910,675	-	2,910,675
$ 2,959,870	$ -	$ 2,959,870

CLATSOP COUNTY
Oregon

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

CHILD SUPPORT FUND

For the Year Ended June 30, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 150,530	$ (6,028)	$ 144,502	$ -	$ 144,502
Investment earnings	-	678	678	-	678
Miscellaneous	15,610	(1,407)	14,203	-	14,203
Total revenues	166,140	(6,757)	159,383	-	159,383
EXPENDITURES					
Child Support					
Current					
Personnel services	177,770	1,839	179,609	-	179,609
Materials and services	35,300	(6,054)	29,246	-	29,246
Contingency	40,140	(40,140)	-	-	-
Total expenditures	253,210	(44,355)	208,855	-	208,855
Excess (deficiency) of revenues over (under) expenditures	(87,070)	37,598	(49,472)	-	(49,472)
OTHER FINANCING SOURCES (USES)					
Transfers in	49,360	-	49,360	-	49,360
Net change in fund balance	(37,710)	37,598	(112)	-	(112)
Fund balance - beginning	37,710	(3,418)	34,292	-	34,292
Fund balance - ending	$ -	$ 34,180	$ 34,180	$ -	$ 34,180

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, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 115,090	$ (41,620)	$ 73,470	$ -	$ 73,470
Investment earnings	-	1,451	1,451	-	1,451
Miscellaneous	-	120	120	-	120
Total revenues	115,090	(40,049)	75,041	-	75,041
EXPENDITURES					
Juvenile Crime Prevention					
Current					
Personnel services	36,390	(1,796)	34,594	-	34,594
Materials and services	96,810	(93,215)	3,595	-	3,595
Contingency	28,000	(28,000)	-	-	-
Total expenditures	161,200	(123,011)	38,189	-	38,189
Excess (deficiency) of revenues over (under) expenditures	(46,110)	82,962	36,852	-	36,852
Fund balance - beginning	46,110	15,302	61,412	-	61,412
Fund balance - ending	$ -	$ 98,264	$ 98,264	$ -	$ 98,264

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, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$2,312,550	$ 807	$ 2,313,357	$ -	$2,313,357
Charges for services	29,660	1,168	30,828	-	30,828
Investment earnings	30,000	36,978	66,978	-	66,978
Miscellaneous	1,700	(210)	1,490	-	1,490
Total revenues	2,373,910	38,743	2,412,653	-	2,412,653
EXPENDITURES					
Parole and Probation Division					
Current					
Personnel services	1,339,500	(68,784)	1,270,716	-	1,270,716
Materials and services	600,250	(155,118)	445,132	-	445,132
Other charges	441,560	(26,546)	415,014	-	415,014
Contingency	2,098,160	(2,098,160)	-	-	-
Total expenditures	4,479,470	(2,348,608)	2,130,862	-	2,130,862
Excess (deficiency) of revenues over (under) expenditures	(2,105,560)	2,387,351	281,791	-	281,791
OTHER FINANCING SOURCES (USES)					
Transfers out	(129,500)	-	(129,500)	-	(129,500)
Net change in fund balance	(2,235,060)	2,387,351	152,291	-	152,291
Fund balance - beginning	2,235,060	5,481	2,240,541	-	2,240,541
Fund balance - ending	$ -	$ 2,392,832	$ 2,392,832	$ -	$ 2,392,832

CLATSOP COUNTY
Oregon

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

MARINE PATROL FUND

For the Year Ended June 30, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 246,460	$ (21,560)	$ 224,900	$ -	$ 224,900
Investment earnings	1,000	969	1,969	-	1,969
Miscellaneous	-	5,021	5,021	-	5,021
Total revenues	247,460	(15,570)	231,890	-	231,890
EXPENDITURES					
Marine Patrol					
Current					
Personnel services	239,610	(33,010)	206,600	-	206,600
Materials and services	48,550	(9,790)	38,760	-	38,760
Contingency	84,090	(84,090)	-	-	-
Total expenditures	372,250	(126,890)	245,360	-	245,360
Excess (deficiency) of revenues over (under) expenditures	(124,790)	111,320	(13,470)	-	(13,470)
OTHER FINANCING SOURCES (USES)					
Transfers in	27,200	-	27,200	-	27,200
Net change in fund balance	(97,590)	111,320	13,730	-	13,730
Fund balance - beginning	97,590	5,259	102,849	-	102,849
Fund balance - ending	$ -	$ 116,579	$ 116,579	$ -	$ 116,579

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, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 32,860	$ -	$ 32,860	$ -	$ 32,860
Investment earnings	-	2,015	2,015	-	2,015
Miscellaneous	-	3,200	3,200	-	3,200
Total revenues	32,860	5,215	38,075	-	38,075
EXPENDITURES					
Child Custody Mediation					
Current					
Personnel services	7,990	494	8,484	-	8,484
Materials and services	68,300	(11,670)	56,630	-	56,630
Contingency	35,680	(35,680)	-	-	-
Total expenditures	111,970	(46,856)	65,114	-	65,114
Excess (deficiency) of revenues over (under) expenditures	(79,110)	52,071	(27,039)	-	(27,039)
Fund balance - beginning	79,110	(3,347)	75,763	-	75,763
Fund balance - ending	$ -	$ 48,724	$ 48,724	$ -	$ 48,724

CLATSOP COUNTY
Oregon

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

COURTHOUSE SECURITY FUND

For the Year Ended June 30, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 45,000	$ 3,151	$ 48,151	$ -	$ 48,151
Investment earnings	2,300	1,618	3,918	-	3,918
Total revenues	47,300	4,769	52,069	-	52,069
EXPENDITURES					
Courthouse Security					
Current					
Personnel services	64,750	-	64,750	-	64,750
Materials and services	10,500	(9,729)	771	-	771
Capital outlay	10,000	(10,000)	-	-	-
Contingency	118,210	(118,210)	-	-	-
Total expenditures	203,460	(137,939)	65,521	-	65,521
Excess (deficiency) of revenues over (under) expenditures	(156,160)	142,708	(13,452)	-	(13,452)
OTHER FINANCING SOURCES (USES)					
Transfers out	(4,000)	-	(4,000)	-	(4,000)
Net change in fund balance	(160,160)	142,708	(17,452)	-	(17,452)
Fund balance - beginning	160,160	7,026	167,186	-	167,186
Fund balance - ending	$ -	$ 149,734	$ 149,734	$ -	$ 149,734

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, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Timber and land sales	$ 231,000	$ (15,644)	$ 215,356	$ -	$ 215,356
Investment earnings	4,600	14,370	18,970	-	18,970
Total revenues	235,600	(1,274)	234,326	-	234,326
EXPENDITURES					
State Timber Enforcement					
Current					
Personnel services	90,410	-	90,410	-	90,410
Materials and services	28,400	(15,700)	12,700	-	12,700
Contingency	662,840	(662,840)	-	-	-
Total expenditures	781,650	(678,540)	103,110	-	103,110
Excess (deficiency) of revenues over (under) expenditures	(546,050)	677,266	131,216	-	131,216
Fund balance - beginning	546,050	142,433	688,483	-	688,483
Fund balance - ending	$ -	$ 819,699	$ 819,699	$ -	$ 819,699

CLATSOP COUNTY
Oregon

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

BUILDING CODES FUND

For the Year Ended June 30, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Licenses, permits, and fees	$ 750,000	$ 203,433	$ 953,433	$ -	$ 953,433
Charges for services	9,350	18,015	27,365	-	27,365
Investment earnings	8,000	22,800	30,800	-	30,800
Miscellaneous	1,550	532	2,082	-	2,082
Total revenues	768,900	244,780	1,013,680	-	1,013,680
EXPENDITURES					
Building Codes					
Current					
Personnel services	646,330	(36,823)	609,507	-	609,507
Materials and services	143,780	(38,985)	104,795	-	104,795
Contingency	935,600	(935,600)	-	-	-
Total expenditures	1,725,710	(1,011,408)	714,302	-	714,302
Excess (deficiency) of revenues over (under) expenditures	(956,810)	1,256,188	299,378	-	299,378
OTHER FINANCING SOURCES (USES)					
Transfers out	(32,900)	-	(32,900)	-	(32,900)
Net change in fund balance	(989,710)	1,256,188	266,478	-	266,478
Fund balance - beginning	989,710	83,858	1,073,568	-	1,073,568
Fund balance - ending	$ -	$ 1,340,046	$ 1,340,046	$ -	$ 1,340,046

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, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Charges for services	$ 84,000	$ (8,485)	$ 75,515	$ -	$ 75,515
Investment earnings	4,100	3,674	7,774	-	7,774
Miscellaneous	190	-	190	-	190
Total revenues	88,290	(4,811)	83,479	-	83,479
EXPENDITURES					
Surveyor - Land Corner 120					
Current					
Personnel services	45,070	(968)	44,102	-	44,102
Materials and services	47,170	(31,839)	15,331	-	15,331
Contingency	273,250	(273,250)	-	-	-
Total expenditures	365,490	(306,057)	59,433	-	59,433
Excess (deficiency) of revenues over (under) expenditures	(277,200)	301,246	24,046	-	24,046
Fund balance - beginning	277,200	11,972	289,172	-	289,172
Fund balance - ending	$ -	$ 313,218	$ 313,218	$ -	$ 313,218

CLATSOP COUNTY
Oregon

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

BIKE PATHS FUND

For the Year Ended June 30, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 31,870	$ 304	$ 32,174	$ -	$ 32,174
Investment earnings	4,000	5,585	9,585	-	9,585
Total revenues	35,870	5,889	41,759	-	41,759
EXPENDITURES					
Bike Paths					
Current					
Materials and services	290,100	(156,204)	133,896	-	133,896
Other charges	135,000	(109,027)	25,973	-	25,973
Contingency	39,480	(39,480)	-	-	-
Total expenditures	464,580	(304,711)	159,869	-	159,869
Excess (deficiency) of revenues over (under) expenditures	(428,710)	310,600	(118,110)	-	(118,110)
Fund balance - beginning	428,710	4,506	433,216	-	433,216
Fund balance - ending	$ -	$ 315,106	$ 315,106	$ -	$ 315,106

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, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Property taxes	$ 2,032,240	$ 50,948	$ 2,083,188	$ -	$ 2,083,188
Other taxes	128,000	26,669	154,669	-	154,669
Timber and land sales	1,608,900	124,814	1,733,714	-	1,733,714
Investment earnings	15,000	108	15,108	-	15,108
Total revenues	3,784,140	202,539	3,986,679	-	3,986,679
EXPENDITURES					
Road District No. 1					
Current					
Materials and services	4,700	(149)	4,551	-	4,551
Other charges	4,294,150	-	4,294,150	-	4,294,150
Total expenditures	4,298,850	(149)	4,298,701	-	4,298,701
Excess (deficiency) of revenues over (under) expenditures	(514,710)	202,688	(312,022)	-	(312,022)
Fund balance - beginning	514,710	473,520	988,230	-	988,230
Fund balance - ending	$ -	$ 676,208	$ 676,208	$ -	$ 676,208

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, 2019

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Property taxes	$ 298,440	$ 298,440	$ 5,172
Timber and land sales	80,000	80,000	5,394
Intergovernmental	50,000	50,000	3,167
Investment earnings	7,000	7,000	12,822
Miscellaneous	266,250	266,250	45,688
Total revenues	701,690	701,690	72,243
EXPENDITURES			
Fair General Operation			
Current			
Personnel services	331,480	270,310	(26,237)
Materials and services	392,700	468,870	(55,860)
Other charges	-	-	1,819
Contingency	638,740	623,740	(623,740)
Total expenditures	1,362,920	1,362,920	(704,018)
Excess (deficiency) of revenues over (under) expenditures	(661,230)	(661,230)	776,261
Fund balance - beginning	661,230	661,230	59,167
Fund balance - ending	$ -	$ -	$ 835,428

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 303,612	$ -	$ 303,612
85,394	-	85,394
53,167	-	53,167
19,822	-	19,822
311,938	-	311,938
773,933	-	773,933
244,073	-	244,073
413,010	-	413,010
1,819	-	1,819
-	-	-
658,902	-	658,902
115,031	-	115,031
720,397	-	720,397
$ 835,428	$ -	$ 835,428

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, 2019

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Intergovernmental	$ 772,340	$ 863,340	$ (103,615)
Charges for services	20,000	20,000	(16,911)
Investment earnings	2,000	2,000	2,853
Miscellaneous	420	420	(42)
Total revenues	794,760	885,760	(117,715)
EXPENDITURES			
Clatsop County Fisheries			
Current			
Personnel services	566,330	566,330	(27,245)
Materials and services	190,040	281,040	(70,877)
Contingency	346,370	346,370	(346,370)
Total expenditures	1,102,740	1,193,740	(444,492)
Excess (deficiency) of revenues over (under) expenditures	(307,980)	(307,980)	326,777
Fund balance - beginning	307,980	307,980	(70,847)
Fund balance - ending	$ -	$ -	$ 255,930

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 759,725	$ -	$ 759,725
3,089	-	3,089
4,853	-	4,853
378	-	378
768,045	-	768,045
539,085	-	539,085
210,163	-	210,163
-	-	-
749,248	-	749,248
18,797	-	18,797
237,133	-	237,133
$ 255,930	$ -	$ 255,930

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, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 538,700	$ (538,700)	$ -	$ -	$ -
Investment earnings	50,000	47,296	97,296	-	97,296
Miscellaneous	87,600	-	87,600	-	87,600
Total revenues	676,300	(491,404)	184,896	-	184,896
EXPENDITURES					
Industrial Development Revolving Fund					
Current					
Materials and services	130,900	(81,595)	49,305	-	49,305
Capital outlay	1,000,000	(995,091)	4,909	-	4,909
Contingency	3,291,700	(3,291,700)	-	-	-
Total expenditures	4,422,600	(4,368,386)	54,214	-	54,214
Excess (deficiency) of revenues over (under) expenditures	(3,746,300)	3,876,982	130,682	-	130,682
Fund balance - beginning	3,746,300	27,633	3,773,933	-	3,773,933
Fund balance - ending	$ -	$ 3,904,615	$ 3,904,615	$ -	$ 3,904,615

CLATSOP COUNTY
Oregon

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

VIDEO LOTTERY FUND

For the Year Ended June 30, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 310,000	$ 30,509	$ 340,509	$ -	$ 340,509
Investment earnings	300	1,140	1,440	-	1,440
Total revenues	310,300	31,649	341,949	-	341,949
EXPENDITURES					
Video Lottery					
Current					
Materials and services	19,000	(9,750)	9,250	-	9,250
Other charges	70,000	-	70,000	-	70,000
Total expenditures	89,000	(9,750)	79,250	-	79,250
Excess (deficiency) of revenues over (under) expenditures	221,300	41,399	262,699	-	262,699
OTHER FINANCING SOURCES (USES)					
Transfers out	(295,160)	-	(295,160)	-	(295,160)
Net change in fund balance	(73,860)	41,399	(32,461)	-	(32,461)
Fund balance - beginning	73,860	(15,774)	58,086	-	58,086
Fund balance - ending	$ -	$ 25,625	$ 25,625	$ -	$ 25,625

CLATSOP COUNTY
Oregon

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

PUBLIC HEALTH FUND

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Intergovernmental	$ 721,790	$ 911,844	$ (151,497)
Charges for services	852,920	1,032,190	(181,935)
Investment earnings	3,500	3,500	15,913
Miscellaneous	194,450	194,450	(69,082)
Total revenues	1,772,660	2,141,984	(386,601)
EXPENDITURES			
HHS Community Health			
Current			
Personnel services	581,960	737,244	(206,890)
Materials and services	229,540	311,626	(7,952)
Other charges	-	-	239
Total HHS Community Health	811,500	1,048,870	(214,603)
Tobacco Prevention			
Current			
Personnel services	45,320	73,784	4,624
Materials and services	19,020	69,020	(36,702)
Total Tobacco Prevention	64,340	142,804	(32,078)
Immunization			
Current			
Personnel services	11,100	21,950	(12,327)
Materials and services	3,040	12,090	(4,922)
Total Immunization	14,140	34,040	(17,249)
Maternal and Child Health			
Current			
Personnel services	25,800	50,800	(1,139)
Materials and services	15,500	15,500	(8,037)
Total Maternal and Child Health	41,300	66,300	(9,176)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 760,347	$ -	$ 760,347
850,255	-	850,255
19,413	-	19,413
125,368	-	125,368
1,755,383	-	1,755,383
530,354	-	530,354
303,674	-	303,674
239	-	239
834,267	-	834,267
78,408	-	78,408
32,318	-	32,318
110,726	-	110,726
9,623	-	9,623
7,168	-	7,168
16,791	-	16,791
49,661	-	49,661
7,463	-	7,463
57,124	-	57,124

(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, 2019

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Babies First			
Current			
Personnel services	$ 116,860	$ 159,860	$ (42,353)
Materials and services	7,940	20,340	(6,037)
Total Babies First	124,800	180,200	(48,390)
WIC Program			
Current			
Personnel services	190,780	190,780	(32,367)
Materials and services	70,600	80,600	(12,883)
Total WIC Program	261,380	271,380	(45,250)
Family Planning			
Current			
Personnel services	158,700	158,700	(71,111)
Materials and services	156,050	176,178	(57,363)
Total Family Planning	314,750	334,878	(128,474)
Emergency Preparedness			
Current			
Personnel services	10,610	13,610	(1,721)
Materials and services	62,390	70,952	(7,568)
Total Emergency Preparedness	73,000	84,562	(9,289)
Environmental Health			
Current			
Personnel services	184,990	199,490	4,692
Materials and services	74,460	74,460	(7,975)
Capital outlay	17,500	18,000	(87)
Total Environmental Health	276,950	291,950	(3,370)

Actual		
Budget Basis	Adjustments	GAAP Basis
$ 117,507	$ -	$ 117,507
14,303	-	14,303
131,810	-	131,810
158,413	-	158,413
67,717	-	67,717
226,130	-	226,130
87,589	-	87,589
118,815	-	118,815
206,404	-	206,404
11,889	-	11,889
63,384	-	63,384
75,273	-	75,273
204,182	-	204,182
66,485	-	66,485
17,913	-	17,913
288,580	-	288,580

(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, 2019

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Household Hazardous Waste			
Current			
Personnel services	$ 11,110	$ 14,110	$ 9
Materials and services	199,140	196,140	(192,571)
Total Household Hazardous Waste	210,250	210,250	(192,562)
Onsite Wastewater Management			
Current			
Personnel services	137,410	137,410	(22,770)
Materials and services	111,590	96,590	(61,112)
Total Online Wastewater Management	249,000	234,000	(83,882)
Contingency	35,590	35,590	(35,590)
Total expenditures	2,477,000	2,934,824	(819,913)
Excess (deficiency) of revenues over (under) expenditures	(704,340)	(792,840)	433,312
OTHER FINANCING SOURCES (USES)			
Transfers in	461,000	461,000	-
Transfers out	(260,000)	(515,000)	-
Total other financing sources (uses)	201,000	(54,000)	-
Net change in fund balance	(503,340)	(846,840)	433,312
Fund balance - beginning	503,340	503,340	276,693
Fund balance - ending	$ -	$ (343,500)	$ 710,005

Actual		
Budget Basis	Adjustments	GAAP Basis
$ 14,119	$ -	$ 14,119
3,569	-	3,569
17,688	-	17,688
114,640	-	114,640
35,478	-	35,478
150,118	-	150,118
-	-	-
2,114,911	-	2,114,911
(359,528)	-	(359,528)
461,000	-	461,000
(515,000)	-	(515,000)
(54,000)	-	(54,000)
(413,528)	-	(413,528)
780,033	-	780,033
$ 366,505	$ -	$ 366,505

CLATSOP COUNTY
Oregon

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

LAW LIBRARY FUND

For the Year Ended June 30, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Charges for services	$ 50	$ -	$ 50	$ -	$ 50
Fines and forfeitures	45,580	3	45,583	-	45,583
Investment earnings	400	580	980	-	980
Miscellaneous	90	24	114	-	114
Total revenues	46,120	607	46,727	-	46,727
EXPENDITURES					
Law Library					
Current					
Personnel services	12,430	277	12,707	-	12,707
Materials and services	33,690	(3,149)	30,541	-	30,541
Contingency	15,590	(15,590)	-	-	-
Total expenditures	61,710	(18,462)	43,248	-	43,248
Excess (deficiency) of revenues over (under) expenditures	(15,590)	19,069	3,479	-	3,479
Fund balance - beginning	15,590	2,570	18,160	-	18,160
Fund balance - ending	$ -	$ 21,639	$ 21,639	$ -	$ 21,639

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, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Property taxes	$ 310,270	$ 10,108	$ 320,378	$ -	$ 320,378
Other taxes	6,500	1,354	7,854	-	7,854
Timber and land sales	84,420	6,765	91,185	-	91,185
Investment earnings	1,500	10,447	11,947	-	11,947
Miscellaneous	24,000	(24,000)	-	-	-
Total revenues	426,690	4,674	431,364	-	431,364
EXPENDITURES					
4-H and Extension					
Current					
Materials and services	503,920	(42,540)	461,380	-	461,380
Capital outlay	45,000	(45,000)	-	-	-
Contingency	101,350	(101,350)	-	-	-
Total expenditures	650,270	(188,890)	461,380	-	461,380
Excess (deficiency) of revenues over (under) expenditures	(223,580)	193,564	(30,016)	-	(30,016)
Fund balance - beginning	223,580	134,033	357,613	-	357,613
Fund balance - ending	$ -	$ 327,597	$ 327,597	$ -	$ 327,597

CLATSOP COUNTY
Oregon

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

DEBT SERVICE FUND

For the Year Ended June 30, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Investment earnings	$ 1,200	$ 1,909	$ 3,109	$ -	$ 3,109
EXPENDITURES					
Debt Service					
Debt service	178,010	(542)	177,468	-	177,468
Contingency	184,330	(184,330)	-	-	-
Total expenditures	362,340	(184,872)	177,468	-	177,468
Excess (deficiency) of revenues over (under) expenditures	(361,140)	186,781	(174,359)	-	(174,359)
OTHER FINANCING SOURCES (USES)					
Transfers in	178,010	-	178,010	-	178,010
Net change in fund balance	(183,130)	186,781	3,651	-	3,651
Fund balance - beginning	183,130	744	183,874	-	183,874
Fund balance - ending	$ -	$ 187,525	$ 187,525	$ -	$ 187,525

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, 2019

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Investment earnings	$ 12,000	$ 12,000	$ 13,277
EXPENDITURES			
Bond and UAL Reserve			
Current			
Other charges	-	1,000,000	1,000,000
Contingency	1,539,590	539,590	(1,539,590)
Total expenditures	1,539,590	1,539,590	(539,590)
Excess (deficiency) of revenues over (under) expenditures	(1,527,590)	(1,527,590)	552,867
OTHER FINANCING SOURCES (USES)			
Transfers in	300,000	300,000	-
Net change in fund balance	(1,227,590)	(1,227,590)	552,867
Fund balance - beginning	1,227,590	1,227,590	3,871
Fund balance - ending	$ -	$ -	$ 556,738

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 25,277	$ -	$ 25,277
1,000,000	-	1,000,000
-	-	-
1,000,000	-	1,000,000
(974,723)	-	(974,723)
300,000	-	300,000
(674,723)	-	(674,723)
1,231,461	-	1,231,461
$ 556,738	$ -	$ 556,738

CLATSOP COUNTY
Oregon

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

SPECIAL PROJECTS FUND

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Intergovernmental	$ 41,250	$ 41,250	$ (41,250)
Investment earnings	70,000	70,000	305,145
Miscellaneous	15,000	15,000	60,279
Total revenues	126,250	126,250	324,174
EXPENDITURES			
Special Projects			
Current			
Materials and services	204,600	374,140	(62,356)
Capital outlay	2,114,850	2,426,850	(1,145,294)
Contingency	500,000	18,460	(18,460)
Total Special Projects	2,819,450	2,819,450	(1,226,110)
Fleet Replacement			
Capital outlay	28,000	28,000	(49)
Contingency	62,580	62,580	(62,580)
Total Fleet Replacement	90,580	90,580	(62,629)
Total expenditures	2,910,030	2,910,030	(1,288,739)
Excess (deficiency) of revenues over (under) expenditures	(2,783,780)	(2,783,780)	1,612,913
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	-	23,443,780
Transfers in	1,687,180	1,687,180	255,000
Transfers out	(478,010)	(478,010)	-
Total other financing sources (uses)	1,209,170	1,209,170	23,698,780
Net change in fund balance	(1,574,610)	(1,574,610)	25,311,693
Fund balance - beginning	6,083,440	6,083,440	(177,618)
Fund balance - ending	$ 4,508,830	$ 4,508,830	$ 25,134,075

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ -	$ -	$ -
375,145	-	375,145
75,279	-	75,279
450,424	-	450,424
311,784	-	311,784
1,281,556	-	1,281,556
-	-	-
1,593,340	-	1,593,340
27,951	-	27,951
-	-	-
27,951	-	27,951
1,621,291	-	1,621,291
(1,170,867)	-	(1,170,867)
23,443,780	-	23,443,780
1,942,180	-	1,942,180
(478,010)	-	(478,010)
24,907,950	-	24,907,950
23,737,083	-	23,737,083
5,905,822	-	5,905,822
$ 29,642,905	$ -	$ 29,642,905

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, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Investment earnings	$ 2,900	$ 511	$ 3,411	$ -	$ 3,411
EXPENDITURES					
Equipment Replacement					
Current					
Materials and services	800	-	800	-	800
Capital outlay	515,000	(58,150)	456,850	-	456,850
Total expenditures	515,800	(58,150)	457,650	-	457,650
Excess (deficiency) of revenues over (under) expenditures	(512,900)	58,661	(454,239)	-	(454,239)
OTHER FINANCING SOURCES (USES)					
Transfers in	474,040	-	474,040	-	474,040
Net change in fund balance	(38,860)	58,661	19,801	-	19,801
Fund balance - beginning	38,860	(2,796)	36,064	-	36,064
Fund balance - ending	$ -	$ 55,865	$ 55,865	$ -	$ 55,865

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, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Investment earnings	$ 10,000	$ 14,483	$ 24,483	$ -	$ 24,483
EXPENDITURES					
Parks and Land Acquisition Maintenance					
Current					
Materials and services	61,100	(41,984)	19,116	-	19,116
Contingency	895,880	(895,880)	-	-	-
Total expenditures	956,980	(937,864)	19,116	-	19,116
Excess (deficiency) of revenues over (under) expenditures	(946,980)	952,347	5,367	-	5,367
OTHER FINANCING SOURCES (USES)					
Transfers out	(45,000)	-	(45,000)	-	(45,000)
Net change in fund balance	(991,980)	952,347	(39,633)	-	(39,633)
Fund balance - beginning	991,980	3,724	995,704	-	995,704
Fund balance - ending	$ -	$ 956,071	$ 956,071	$ -	$ 956,071

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, 2019

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Charges for services	$ 74,000	$ 74,000	$ 3,038
Investment earnings	500	500	864
Miscellaneous	-	-	183
Total revenues	74,500	74,500	4,085
EXPENSES			
Westport Sewer Service			
Current			
Personnel services	14,180	14,180	(9,034)
Materials and services	48,020	58,020	14,189
Other charges	1,730	1,730	(63)
Depreciation	-	-	-
Debt service	5,890	5,890	(3)
Contingency	76,980	66,980	(66,980)
Total expenses	146,800	146,800	(61,891)
Excess (deficiency) of revenues over (under) expenses	(72,300)	(72,300)	65,976
OTHER FINANCING SOURCES (USES)			
Capital contributions	-	-	-
Transfers out	(2,000)	(2,000)	-
Total other financing sources (uses)	(2,000)	(2,000)	-
Change in net position	(74,300)	(74,300)	65,976
Net position - beginning	74,300	74,300	(8,371)
Net position - ending	$ -	$ -	$ 57,605

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 77,038	$ -	$ 77,038
1,364	-	1,364
183	-	183
78,585	-	78,585
5,146	-	5,146
72,209	-	72,209
1,667	-	1,667
-	78,497	78,497
5,887	(5,887)	-
-	-	-
84,909	72,610	157,519
(6,324)	(72,610)	(78,934)
-	(5,887)	(5,887)
(2,000)	-	(2,000)
(2,000)	(5,887)	(7,887)
(8,324)	(78,497)	(86,821)
65,929	290,643	356,572
$ 57,605	$ 212,146	$ 269,751

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, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Investment earnings	$ 700	$ 359	$ 1,059	$ -	$ 1,059
EXPENSES					
Westport Sewer Equipment					
Current					
Materials and services	22,100	(13,961)	8,139	-	8,139
Contingency	24,490	(24,490)	-	-	-
Total expenses	46,590	(38,451)	8,139	-	8,139
Excess (deficiency) of revenues over (under) expenses	(45,890)	38,810	(7,080)	-	(7,080)
OTHER FINANCING SOURCES (USES)					
Capital contributions	-	-	-	5,887	5,887
Transfers in	2,000	-	2,000	-	2,000
Total other financing sources (uses)	2,000	-	2,000	5,887	7,887
Change in net position	(43,890)	38,810	(5,080)	5,887	807
Net position - beginning	43,890	(129)	43,761	(60,167)	(16,406)
Net position - ending	$ -	$ 38,681	$ 38,681	$ (54,280)	$ (15,599)

OTHER FINANCIAL SCHEDULES

CLATSOP COUNTY
Oregon

SCHEDULE OF PROPERTY TAX TRANSACTIONS - TAXING DISTRICT

For the Year Ended June 30, 2019

Tax Year	Taxes Receivable July 1, 2018	2018-2019 Levy	Adjustments	Collections	Taxes Receivable June 30, 2019
2018-2019	$ -	$ 13,792,047	$ (379,332)	$ 12,982,895	$ 429,820
2017-2018	418,705	-	(13,700)	220,856	184,149
2016-2017	181,268	-	(12,954)	75,125	93,189
2015-2016	111,255	-	(10,176)	65,299	35,780
2014-2015	47,599	-	(11,100)	29,048	7,451
2013-2014	20,448	-	(10,084)	5,453	4,911
2012-2013	13,682	-	(8,956)	2,426	2,300
Prior	38,012	-	(25,331)	2,635	10,046
Subtotal - Prior	830,969	-	(92,301)	400,842	337,826
Total	$ 830,969	$ 13,792,047	$ (471,633)	$ 13,383,737	$ 767,646

CLATSOP COUNTY
Oregon

SCHEDULE OF PROPERTY TAX TRANSACTIONS - COUNTY-WIDE

For the Year Ended June 30, 2019

Tax Year	Taxes Receivable July 1, 2018	2018-2019 Levy	Adjustments	Collections	Taxes Receivable June 30, 2019
2018-2019	$ -	$ 84,078,628	$ (2,312,471)	$ 79,145,894	$ 2,620,263
2017-2018	2,505,266	-	(81,972)	1,321,462	1,101,832
2016-2017	1,018,727	-	(72,806)	422,202	523,719
2015-2016	618,638	-	(56,571)	363,103	198,964
2014-2015	267,866	-	(62,475)	163,472	41,919
2013-2014	115,613	-	(57,017)	30,832	27,764
2012-2013	78,582	-	(51,448)	13,930	13,204
Prior	216,778	-	(144,464)	15,025	57,289
Subtotal - Prior	4,821,470	-	(526,753)	2,330,026	1,964,691
Total	$ 4,821,470	$ 84,078,628	$ (2,839,224)	$ 81,475,920	$ 4,584,954

CLATSOP COUNTY
Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR RETIREMENT OF LONG-TERM DEBT

For the Year Ended June 30, 2019

	Total Requirement All Issues			Bank of America Series 2012		
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total
2019-2020	$ 409,104	$ 1,260,022	$ 1,669,126	$ 265,589	$ 17,751	$ 283,340
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	-	-	-
Thereafter	14,713,338	4,510,674	19,224,012	-	-	-
Total	$22,341,673	$ 13,771,853	$ 36,113,526	$ 814,263	$ 35,757	$ 850,020

	Columbia State Bank Series 2014			DEQ Loan		
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total
2019-2020	$ 133,333	$ 40,722	$ 174,055	$ 6,054	$ 1,462	$ 7,516
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	$ 1,466,668	$ 234,745	$ 1,701,413	$ 53,518	$ 6,614	$ 60,132

	Columbia State Bank Series 2019			Solutions Yes Copier Lease		
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total
2019-2020	$ -	$ 1,200,087	$ 1,200,087	$ 4,128	$ -	$ 4,128
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	-		-
Thereafter	14,580,000	4,508,750	19,088,750	-	-	-
Total	$20,000,000	$ 13,494,737	$ 33,494,737	$ 7,224	$ -	$ 7,224

CLATSOP COUNTY
Oregon

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

For the Year Ended June 30, 2019

	Beginning Balance	Additions	Deductions	Ending Balance
Other Taxing Districts				
ASSETS				
Cash	$ 1,331,401	$ 192,852,110	$ 192,825,807	$ 1,357,704
Accounts receivable	27,325	63,790	54,650	36,465
Property taxes receivable	3,990,501	7,897,662	8,070,855	3,817,308
Total assets	$ 5,349,227	$ 200,813,562	$ 200,951,312	$ 5,211,477
LIABILITIES				
Accounts payable	$ 40,219	$ 2,623,664	$ 2,569,787	$ 94,096
Due to other taxing districts/agencies	5,309,008	208,586,444	208,778,071	5,117,381
Total liabilities	$ 5,349,227	$ 211,210,108	$ 211,347,858	$ 5,211,477
Departmental Trusts				
ASSETS				
Cash	$ 297,539	$ 3,252,608	$ 3,211,931	$ 338,216
Accounts receivable	1,490	6,235	3,025	4,700
Total assets	$ 299,029	$ 3,258,843	$ 3,214,956	$ 342,916
LIABILITIES				
Accounts payable	$ 5,181	$ 490,237	$ 485,604	$ 9,814
Amounts held in trust	293,848	1,580,302	1,541,048	333,102
Total liabilities	$ 299,029	$ 2,070,539	$ 2,026,652	$ 342,916
Total - All Agency Funds				
ASSETS				
Cash	$ 1,628,940	$ 196,104,718	$ 196,037,738	$ 1,695,920
Accounts receivable	28,815	70,025	57,675	41,165
Property taxes receivable	3,990,501	7,897,662	8,070,855	3,817,308
Total assets	$ 5,648,256	$ 204,072,405	$ 204,166,268	$ 5,554,393
LIABILITIES				
Accounts payable	$ 45,400	$ 3,113,901	$ 3,055,391	$ 103,910
Due to other taxing districts/agencies	5,309,008	208,586,444	208,778,071	5,117,381
Amounts held in trust	293,848	1,580,302	1,541,048	333,102
Total liabilities	$ 5,648,256	$ 213,280,647	$ 213,374,510	$ 5,554,393

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, 2019

Obligation	Interest Rates	Date of Issue	Principal: Outstanding June 30, 2018	Principal: Additions	Principal: Matured and Paid	Principal: Outstanding June 30, 2019	Interest Matured and Paid
Bonds							
Bank of America Series 2012	2.18%	July 2012	$ 1,074,186	$ -	$ 259,923	$ 814,263	$ 244,353
Bank of America Series 2019	3-5%	August 2014	-	20,000,000	-	20,000,000	-
			1,074,186	20,000,000	259,923	20,814,263	244,353
Loans							
DEQ Loan	2.81%	August 2005	59,405	-	5,887	53,518	30,076
Columbia State Bank Series 2014	2.87%	August 2014	1,600,001	-	133,333	1,466,668	230,376
			1,659,406	-	139,220	1,520,186	260,452
Capital leases							
Dell Lease 15-19	3.55%	May 2015	41,010	-	41,010	-	5,820
Solutions Yes Copier Lease	0.00%	April 2016	11,352	-	4,128	7,224	-
			52,362	-	45,138	7,224	5,820
Total			$ 2,785,954	$ 20,000,000	$ 444,281	$ 22,341,673	$ 510,625

CLATSOP COUNTY
Oregon

FUTURE DEBT SERVICE REQUIREMENTS

For the Year Ended June 30, 2019

	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
2019-20	$ 265,589	$ 17,751	$ -	$ 1,200,087	$ 133,333	$ 40,722
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	-	-
	$ 814,263	$ 35,757	$ 20,000,000	$ 13,494,737	$ 1,466,668	$ 234,745

Loan		Capital Lease			
DEQ Loan		Solutions Yes Copier Lease		Totals	
Principal	Interest	Principal	Interest	Principal	Interest
$ 6,054	$ 1,462	$ 4,128	$ -	$ 409,104	$ 1,260,022
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
$ 53,518	$ 6,614	$ 7,224	$ -	$ 22,341,673	$ 13,771,853

CLATSOP COUNTY
Oregon

NET POSITION BY COMPONENT

Last Ten Fiscal Years

	Fiscal Year Ended June 30			
	2019	2018	2017	2016
Governmental activities				
Net investment in capital assets	$ 143,266,695	$ 150,149,925	$ 157,396,388	$ 164,493,924
Restricted	26,376,876	24,210,572	20,952,350	18,435,155
Unrestricted	7,090,173	7,074,795	3,256,713	3,325,247
Total governmental activities net position	$ 176,733,744	$ 181,435,292	$ 181,605,451	$ 186,254,326
Business-type activities				
Net investment in capital assets	$ 158,628	$ 231,238	$ 304,118	$ 377,156
Restricted	-	-	-	-
Unrestricted	95,524	108,928	111,865	131,903
Total business-type activities net position	$ 254,152	$ 340,166	$ 415,983	$ 509,059
Totals - all activities				
Net investment in capital assets	$ 143,425,323	$ 150,381,163	$ 157,700,506	$ 164,871,080
Restricted	26,376,876	24,210,572	20,952,350	18,435,155
Unrestricted	7,185,697	7,183,723	3,368,578	3,457,150
Total net position	$ 176,987,896	$ 181,775,458	$ 182,021,434	$ 186,763,385

Fiscal Year Ended June 30					
2015	2014	2013	2012	2011	2010
$ 170,255,581	$ 179,852,178	$ 185,526,479	$ 192,525,725	$ 198,894,569	$ 207,091,000
15,599,563	14,213,321	15,972,394	16,454,348	19,259,564	3,156,000
7,689,563	1,581,518	7,083,056	7,546,836	8,184,438	25,605,000
$ 193,544,707	$ 195,647,017	$ 208,581,929	$ 216,526,909	$ 226,338,571	$ 235,852,000
$ 529,958	$ 575,656	$ 661,045	$ 761,876	$ 862,844	$ 921,000
-	-	-	-	-	4,000
60,729	82,873	123,128	105,164	99,664	73,000
$ 590,687	$ 658,529	$ 784,173	$ 867,040	$ 962,508	$ 998,000
$ 170,785,539	$ 180,427,834	$ 186,187,524	$ 193,287,601	$ 199,757,413	$ 208,012,000
15,599,563	14,213,321	15,972,394	16,454,348	19,259,564	3,160,000
7,750,292	1,664,391	7,206,184	7,652,000	8,284,102	25,678,000
$ 194,135,394	$ 196,305,546	$ 209,366,102	$ 217,393,949	$ 227,301,079	$ 236,850,000

CLATSOP COUNTY
Oregon

CHANGES IN NET POSITION

Last Ten Fiscal Years

	Fiscal Year Ended June 30			
	2019	2018	2017	2016
Expenses				
Governmental activities				
General government	$ 8,564,877	$ 7,921,750	$ 6,886,565	$ 10,096,185
Public safety	22,807,683	22,530,183	21,646,621	20,623,170
Land use, housing, and transportation	13,778,819	13,631,997	12,845,855	12,609,063
Parks, culture, and recreation	2,128,864	1,163,978	1,066,791	958,472
Economic development	994,198	1,004,915	1,042,096	1,579,125
Health and human services	5,372,707	3,916,395	3,629,205	3,948,167
Education	505,249	461,788	505,040	504,665
Depreciation	-	-	-	-
Interest on long-term debt	45,591	49,415	53,242	57,260
Total governmental activities expenses	54,197,988	50,680,421	47,675,415	50,376,107
Business-type activities				
Westport Sewer Service District	165,658	152,618	143,243	139,683
Jail Commissary Fund	-	-	19,902	85,463
Total business-type activities expenses	165,658	152,618	163,145	225,146
Total expenses	$ 54,363,646	$ 50,833,039	$ 47,838,560	$ 50,601,253
Program revenues				
Governmental activities				
Charges for services				
General government	$ 1,494,632	$ 1,479,242	$ 1,327,038	$ 1,312,641
Public safety	408,925	422,758	470,321	423,541
Land use, housing, and transportation	1,505,311	1,327,656	1,221,010	1,202,745
Parks, culture, and recreation	50,075	51,874	48,396	44,187
Economic development	3,089	14,573	16,639	22,485
Health and human services	942,053	820,066	736,766	654,458
Education	-	-	-	-
Operating grants and contributions	18,682,505	16,935,666	15,074,727	15,257,679
Capital grants and contributions	-	-	-	-
Total governmental activities program revenues	23,086,590	21,051,835	18,894,897	18,917,736
Business-type activities				
Charges for services	77,038	74,751	68,618	114,314
Operating grants	-	-	-	-
Total business-type activities program revenues	77,038	74,751	68,618	114,314
Total program revenues	$ 23,163,628	$ 21,126,586	$ 18,963,515	$ 19,032,050
Net (expense) / revenue				
Governmental activities	$ (31,111,398)	$ (29,628,586)	$ (28,780,518)	$ (31,458,371)
Business-type activities	(88,620)	(77,867)	(94,527)	(110,832)
Total net (expense) / revenue	$ (31,200,018)	$ (29,706,453)	$ (28,875,045)	$ (31,569,203)

Fiscal Year Ended June 30					
2015	2014	2013	2012	2011	2010
$ 12,022,585	$ 6,435,161	$ 6,500,917	$ 6,817,804	$ 6,430,841	$ 7,081,793
17,578,210	12,686,676	12,667,349	14,365,256	14,184,201	12,004,056
4,192,872	13,474,248	13,332,524	14,293,087	14,318,963	5,803,120
886,151	868,554	932,680	935,209	908,025	692,323
1,761,864	1,480,144	1,483,807	1,304,993	1,598,204	1,450,784
3,197,120	3,223,511	3,307,104	3,463,608	3,252,623	3,656,858
489,224	546,688	516,545	533,389	468,802	-
-	-	-	-	-	10,087,133
28,540	69,368	144,109	214,797	339,931	396,017
40,156,566	38,784,350	38,885,035	41,928,143	41,501,590	41,172,084
135,660	138,034	138,785	146,619	144,878	189,321
82,942	63,999	52,241	67,395	72,788	66,554
218,602	202,033	191,026	214,014	217,666	255,875
$ 40,375,168	$ 38,986,383	$ 39,076,061	$ 42,142,157	$ 41,719,256	$ 41,427,959
$ 1,218,873	$ 1,320,921	$ 1,600,476	$ 1,360,572	$ 1,475,456	$ 1,046,129
506,317	511,938	704,025	692,984	586,561	288,536
1,006,126	826,144	721,697	980,540	1,054,670	477,886
32,926	243,480	204,901	197,459	210,077	169,307
64,158	11,614	31,841	80,581	154,536	171,583
697,924	760,725	999,789	868,685	812,909	860,246
-	47,159	48,369	58,726	67,207	-
14,046,903	8,297,588	9,058,686	10,838,599	10,451,968	10,545,418
-	64,312	115,058	103,896	254,255	70,497
17,573,227	12,083,881	13,484,842	15,182,042	15,067,639	13,629,602
122,778	129,023	119,385	129,886	62,368	65,452
-	-	-	-	81,076	76,651
122,778	129,023	119,385	129,886	143,444	142,103
$ 17,696,005	$ 12,212,904	$ 13,604,227	$ 15,311,928	$ 15,211,083	$ 13,771,705
$ (22,583,339)	$ (26,700,469)	$ (25,400,193)	$ (26,746,101)	$ (26,433,951)	$ (27,542,482)
(95,824)	(73,010)	(71,641)	(84,128)	(74,222)	(113,772)
$ (22,679,163)	$ (26,773,479)	$ (25,471,834)	$ (26,830,229)	$ (26,508,173)	$ (27,656,254)

(Continued)

CLATSOP COUNTY
Oregon

CHANGES IN NET POSITION

Last Ten Fiscal Years

(Continued)

	Fiscal Year Ended June 30			
	2019	2018	2017	2016
General revenues and other changes in net position				
Governmental activities				
Property taxes	$ 13,370,608	$ 13,026,731	$ 12,648,318	$ 12,426,728
Other taxes	2,215,010	2,264,847	1,927,391	1,863,925
Timber and land sales	8,541,363	11,692,655	7,849,809	8,649,784
Investment earnings	1,427,880	708,733	388,854	232,654
Gain on sale of asset	-	-	-	309,332
Miscellaneous	854,989	732,658	1,317,271	685,567
Transfers	-	-	-	-
Total governmental activities	26,409,850	28,425,624	24,131,643	24,167,990
Business-type activities				
Transfers	-	-	-	-
Investment earnings	2,423	1,797	1,291	754
Miscellaneous	183	253	160	28,450
Total business-type activities	2,606	2,050	1,451	29,204
Total general revenues and other changes in net position	$ 26,412,456	$ 28,427,674	$ 24,133,094	$ 24,197,194
Change in net position				
Governmental activities	$ (4,701,548)	$ (1,202,962)	$ (4,648,875)	$ (7,290,381)
Business-type activities	(86,014)	(75,817)	(93,076)	(81,628)
Total change in net position	$ (4,787,562)	$ (1,278,779)	$ (4,741,951)	$ (7,372,009)

Fiscal Year Ended June 30					
2015	2014	2013	2012	2011	2010
$ 11,985,398	$ 11,721,531	$ 11,740,619	$ 11,184,203	$ 11,086,246	$ 10,957,185
1,676,258	1,098,391	1,074,080	962,837	938,359	708,670
5,953,559	6,730,775	4,996,352	4,235,350	4,211,935	3,934,540
171,550	177,758	159,433	139,153	411,890	452,340
-	8,187	-	32,073	25,512	-
694,809	273,860	240,780	368,823	330,277	1,794,485
(545)	12,000	12,000	12,000	12,000	12,000
20,481,029	20,022,502	18,223,264	16,934,439	17,016,219	17,859,220
545	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
572	176	221	439	443	453
26,865	573	553	221	50,141	-
27,982	(11,251)	(11,226)	(11,340)	38,584	(11,547)
$ 20,509,011	$ 20,011,251	$ 18,212,038	$ 16,923,099	$ 17,054,803	$ 17,847,673
$ (2,102,310)	$ (6,677,967)	$ (7,176,929)	$ (9,811,662)	$ (9,417,732)	$ (9,683,262)
(67,842)	(84,261)	(82,867)	(95,468)	(35,638)	(125,319)
$ (2,170,152)	$ (6,762,228)	$ (7,259,796)	$ (9,907,130)	$ (9,453,370)	$ (9,808,581)

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
2010	$ 7,643,828	$ 1,713,848	$ 855,342	$ 10,213,018
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

CLATSOP COUNTY
Oregon

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	Fiscal Year Ended June 30				
	2019	2018	2017	2016	2015
General Fund					
Unreserved	$ -	$ -	$ -	$ -	$ -
Nonspendable	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	13,564,082	11,785,627	6,568,739	5,833,017	5,039,867
Total General Fund	13,564,082	11,785,627	6,568,739	5,833,017	5,039,867
All other governmental funds					
Unreserved, reported in:					
Special revenue funds	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Nonspendable	445,471	457,137	286,244	281,295	286,714
Restricted	26,376,876	24,210,572	20,952,350	18,435,155	15,599,563
Committed	29,698,770	5,941,886	6,990,143	6,205,688	5,251,335
Assigned	1,177,892	1,804,055	1,459,657	1,116,939	781,460
Total all other governmental funds	57,699,009	32,413,650	29,688,394	26,039,077	21,919,072
Total all governmental funds	$ 71,263,091	$ 44,199,277	$ 36,257,133	$ 31,872,094	$ 26,958,939

* 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				
2014	2013	2012	2011	2010
$ -	$ -	$ -	$ -	$ 4,003,960
-	-	10,209	11,686	-
499,999	456,880	417,273	305,199	3,512
4,014,382	3,204,284	3,123,794	3,620,148	-
4,514,381	3,661,164	3,551,276	3,937,033	4,007,472
-	-	-	-	6,380,950
-	-	-	-	11,187,173
289,345	225,114	376,224	308,937	362,559
14,213,321	15,972,394	17,084,348	19,253,378	-
2,928,010	1,660,851	1,415,146	1,929,046	3,156,036
28,322	1,793,201	2,814,647	3,093,252	-
17,458,998	19,651,560	21,690,365	24,584,613	21,086,718
$ 21,973,379	$ 23,312,724	$ 25,241,641	$ 28,521,646	$ 25,094,190

CLATSOP COUNTY
Oregon

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	Fiscal Year Ended June 30			
	2019	2018	2017	2016
Revenues				
Property taxes	$ 13,459,571	$ 13,060,681	$ 12,647,839	$ 12,476,209
Other taxes	916,675	979,329	-	-
Timber revenues	8,541,363	11,692,655	7,848,809	9,381,187
Charges for services	2,163,696	2,021,960	1,921,957	1,864,338
Licenses and permits	1,589,008	1,428,611	1,311,816	1,177,626
Fines and forfeitures	75,084	81,703	77,160	90,489
Investment earnings	1,415,009	708,733	388,854	232,775
Other revenues	2,008,317	2,251,009	3,276,378	2,775,817
Intergovernmental	19,404,252	17,286,728	15,553,248	15,927,423
Land sales	-	-	-	-
Total revenues	49,572,975	49,511,409	43,026,061	43,925,864
Expenditures				
General government	8,250,484	6,583,887	5,828,969	5,266,792
Public safety	22,299,171	21,245,667	20,399,818	19,424,577
Land use, housing, and transportation	5,068,652	5,233,126	4,275,469	4,707,009
Parks, culture, and recreation	1,831,820	1,634,780	1,404,408	1,341,225
Economic development	877,803	848,631	955,547	944,724
Health and human services	5,055,825	3,863,762	3,549,749	3,556,253
Education	504,628	460,476	503,708	501,401
Capital outlay	1,887,090	1,517,642	1,538,233	3,081,589
Debt service				
Principal	133,333	133,333	133,333	133,333
Interest	44,135	47,961	51,788	55,806
Total expenditures	45,952,941	41,569,265	38,641,022	39,012,709
Excess (deficiency) of revenues over (under) expenditures	3,620,034	7,942,144	4,385,039	4,913,155
Other financing sources (uses)				
Transfers in	3,905,450	7,859,635	3,748,407	4,534,955
Transfers (out)	(3,905,450)	(7,859,635)	(3,748,407)	(4,534,955)
Issuance of debt	23,443,780	-	-	-
Total other financing sources (uses)	23,443,780	-	-	-
Net change in fund balances	$ 27,063,814	$ 7,942,144	$ 4,385,039	$ 4,913,155
Debt service as a percentage of non-capital expenditures	0.40%	0.45%	0.50%	0.53%

Fiscal Year Ended June 30					
2015	2014	2013	2012	2011	2010
$ 12,083,358	$ 11,824,983	$ 11,783,423	$ 11,087,339	$ 11,021,687	$ 11,386,634
-	-	-	-	-	-
5,953,559	5,981,208	4,230,701	4,233,605	4,144,854	3,951,081
1,935,118	1,502,098	1,738,413	1,815,955	2,010,531	2,566,802
956,330	1,064,104	1,318,346	1,101,796	1,001,519	715,118
79,892	85,926	120,896	111,042	172,668	129,129
171,563	170,048	194,522	199,288	460,771	452,340
2,298,407	6,066,208	5,520,159	5,491,709	5,527,232	3,203,086
14,712,470	9,441,766	9,662,538	9,107,824	8,717,109	11,202,092
-	-	-	-	4,326,500	2,260
38,190,697	36,136,341	34,568,998	33,148,558	37,382,871	33,608,542
5,591,002	5,360,116	5,511,251	5,716,500	5,385,382	6,444,512
18,731,562	20,511,278	20,120,194	19,531,171	18,757,678	12,835,022
3,675,453	1,139,835	998,310	1,203,172	1,300,179	6,191,061
1,310,501	789,186	744,926	710,903	798,594	748,258
1,090,398	3,376,554	3,534,385	3,225,921	3,361,770	1,611,458
3,371,104	1,265,036	1,403,621	1,195,737	1,264,862	4,019,692
487,425	591,140	527,286	518,121	455,372	-
915,407	3,059,026	2,092,844	1,442,291	983,050	813,469
-	1,395,515	1,577,098	2,830,360	1,177,485	1,098,344
28,540	-	-	219,207	339,931	396,017
35,201,392	37,487,686	36,509,915	36,593,383	33,824,303	34,157,833
2,989,305	(1,351,345)	(1,940,917)	(3,444,825)	3,558,568	(549,291)
3,085,472	7,577,572	6,632,363	6,543,196	5,418,721	6,441,682
(3,086,017)	(7,565,572)	(6,620,363)	(6,531,196)	5,406,721	(6,429,682)
1,996,800	-	-	152,820	-	-
1,996,255	12,000	12,000	164,820	12,000	12,000
$ 4,985,560	$ (1,339,345)	$ (1,928,917)	$ (3,280,005)	$ 3,570,568	$ (537,291)
0.08%	3.74%	4.34%	9.13%	4.72%	4.52%

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		Farm/Forest	Personal Property
	Residential	Commercial		
2010	$ 2,751,958,506	$ 1,128,961,421	$ 756,925,651	$ 127,670,492
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

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
$ 4,765,516,070	$ -	$1.53380	$ 9,345,562,742	50.99%
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%

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

	2010	2011	2012	2013	2014	2015
County Direct Rates						
General	1.5338	1.5338	1.5338	1.5338	1.5338	1.5338
Local Option	0.0900	0.0700	0.0700	0.0700	0.0700	0.0700
City Rates						
Astoria	8.6717	8.6552	8.3895	8.1738	8.1738	8.1738
Astor East U/R	-	-	-	-	-	-
Cannon Beach	0.9572	1.2373	1.1566	1.1185	1.1053	1.0714
Gearhart	2.6766	3.5672	3.4493	3.1510	2.3707	2.5031
Seaside	3.6708	3.6510	3.6621	3.6813	3.6827	3.6680
Greater Seaside U/R	0.3689	0.3819	0.3913	0.4066	0.4219	-
Warrenton	3.9918	3.7453	3.5920	3.4927	3.4932	3.4617
School District Rates						
Astoria 1	7.1928	7.1982	6.9803	6.9200	6.9415	6.6267
Clatskanie 6J	5.3441	5.2341	5.2576	5.4016	5.4882	5.5140
Clatsop Community College	0.8398	0.8438	0.8431	0.8455	0.8467	0.9564
Jewell 8	3.7690	3.7690	3.7690	3.7690	3.7690	3.7690
Knappa 4	6.8030	6.7648	6.8265	6.8254	6.8219	7.0302
NW ESD	0.1538	0.1538	0.1538	0.1538	0.1538	0.1538
Seaside 10	5.1659	5.0728	4.9305	4.9305	4.9305	4.9305
Warrenton-Hammond 30	5.4083	4.8527	5.2984	5.2774	5.2747	5.2564
Rural Fire Districts						
Cannon Beach RFPD	0.6735	0.6688	0.6595	0.4877	0.5879	0.5119
Clatskanie RFPD	1.7198	1.7198	1.7198	2.9731	2.9731	2.9731
Elsie-Vinemaple RFPD	1.3009	1.3009	1.3009	1.3009	1.3009	1.3009
Gearhart RFPD	0.8154	0.8012	0.7865	0.7724	0.7594	0.6745
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	1.5218	1.4984	1.1845	1.5373	1.5341	1.5203
Lewis & Clark RFPD	1.9928	1.9928	1.9928	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	1.2177	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	1.0648	0.9778	0.9751	0.9194	0.9207	0.8987
Westport-Wauna RFPD	1.9226	1.9226	1.9226	1.9226	1.9226	1.9226

2016	2017	2018	2019
1.5338	1.5338	1.5338	1.5338
0.0500	0.0500	0.0500	0.0500
8.1738	8.1738	8.1738	8.1738
-	-	-	-
1.1547	1.0930	1.0930	1.1050
2.5860	2.5496	2.5496	2.4070
3.6692	3.6530	3.6530	3.4542
-	-	-	-
3.4021	3.0722	3.0722	3.2313
6.4801	6.2189	6.2189	3.7959
5.5580	5.5362	5.5362	5.4152
0.9493	0.9373	0.9373	0.9358
3.7690	3.7690	3.7690	3.7690
7.1416	6.0060	6.0060	5.9892
0.1538	0.1538	0.1538	0.1538
4.9305	6.2958	6.2958	6.2967
5.2442	5.2319	5.2319	5.2038
0.5815	0.5749	0.5749	0.5668
2.9731	2.9731	2.9731	2.9731
1.3009	2.0509	2.0509	2.0509
0.6598	0.6506	0.6506	0.6413
1.2429	1.2429	1.2429	1.2429
1.1763	1.1763	1.1763	1.1763
1.4922	1.4721	1.4721	1.4559
1.8428	1.8428	1.8428	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
0.8983	0.9310	0.9310	0.9204
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)

	2010	2011	2012	2013	2014	2015
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	1.2374	1.1964	1.1855	1.1427	1.0955	0.9861
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	0.9280	0.7344	0.7344	0.7344	0.7344	0.7344
Port of Astoria	0.2125	0.1256	0.1256	0.1256	0.1256	0.1256
Shoreline Sanitary	-	-	-	-	-	-
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	0.3641	0.3781	0.1365	0.0523	0.0313
Miles Crossing Sanitary Sewer	2.6894	2.8832	2.8712	2.9157	2.9244	2.7165

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.

2016	2017	2018	2019
0.2590	0.2590	0.2590	0.2590
0.0602	0.0602	0.0602	0.0602
1.0175	1.0175	1.0175	1.0175
0.3036	0.3036	0.3036	0.3036
0.8864	0.9357	0.9357	0.8701
0.0534	0.0534	0.0534	0.0534
0.1763	0.1763	0.1763	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
1.9903	1.9198	1.9198	1.8817
0.9280	0.9280	0.9280	0.9280
0.1620	0.1620	0.1620	0.1620
0.0168	0.1620	0.1620	0.1272
2.6140	3.3239	3.3239	2.8090

CLATSOP COUNTY
Oregon

PRINCIPAL TAXPAYERS

June 30, 2019 and 2010

Taxpayer	2018-2019 Assessed Valuation	Rank	Percentage of Total Assessed Value	2009-2010 Assessed Valuation	Rank	Percentage of Total Assessed Value
Private Enterprises:						
Georgia Pacific Consumer Products	$ 182,496,338	1	3.011 %	$ 377,632,151	1	7.924 %
L&C Tree Farms LLC	20,298,515	9	0.335	17,136,755	6	0.360
WorldMark The Club	9,868,314	17	0.163	7,938,515	17	0.167
Hampton Lumber Mills Inc.	38,301,728	4	0.632	15,349,185	8	0.322
Weyerhaeuser Columbia Timberlands LLC	10,328,821	16	0.170	8,131,418	16	0.171
Port of Astoria	14,530,939	13	0.240	18,355,890	5	0.385
Kroger Mgmt NMTC Warrenton 1	19,084,166	10	0.315	11,814,654	13	0.248
Safeway Inc.	13,377,063	15	0.221	10,623,607	15	0.223
Surfsand Resort LLC	18,312,382	11	0.302	14,426,891	11	0.303
Agency Creek Management Co	7,162,703	18	0.118	5,654,767	18	0.119
Hay Family Limited Partnership	18,042,560	12	0.298	13,887,737	12	0.291
Northwest Capital Investment Group LLC	13,571,459	14	0.224	10,713,462	14	0.225
Subtotal	365,374,988		6.029	511,665,032		10.737
Public Utilities:						
PacifiCorp	44,559,000	2	0.735	28,567,000	3	0.599
Northwest Natural Gas	39,666,000	3	0.655	30,975,100	2	0.650
Charter Communications	32,583,600	6	0.538	15,199,700	10	0.319
CenturyLink	33,584,000	5	0.554	15,481,500	7	0.325
Western Generation Agency	28,500,000	7	0.470	25,500,000	4	0.535
Georgia Pacific Consumer Prod LP	27,046,313	8	0.446	15,239,110	9	0.320
Subtotal	205,938,913		3.398	130,962,410		2.748
All other	5,488,958,054		90.573	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

N/A - not applicable

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
2010	$ 7,387,204	$ 435,590	$ -	$ 7,822,794	$ 7,376,895	94.30
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

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
$ 440,537	$ 7,817,432	99.93
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

CLATSOP COUNTY
Oregon

RATIOS OF OUTSTANDING DEBT BY TYPE

For the Last Ten Years

Fiscal Year Ended June 30	Governmental Activities				Business-Type Activities		Percentage of Personal Income	Debt Per Capita
	Limited Tax Pension Bonds	General Obligation Bonds	Loans and Notes	Capital Leases	Loan	Total		
2010	$ 4,170,796	$ -	$ 2,693,460	$ -	$ 101,034	$ 6,965,290	1.35%	$ 187.96
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	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 136.

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
2010	$ 6,864,256	$ 1,503,200	$ 5,361,056	0.057%	145
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%	N/A

Per capita information derived from demographic information on page 144.

N/A - Information not yet available

CLATSOP COUNTY
Oregon

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

June 30, 2019

Governmental Unit	Debt Outstanding	Estimated Percent Applicable	Estimated Share of Overlapping Debt
Arch Cape Domestic Water Supply District	$ 424,902	100%	$ 424,902
Arch Cape Sanitary District	2,460,078	100%	2,460,078
City of Astoria	18,772,638	100%	18,772,638
City of Cannon Beach	3,615,000	100%	3,615,000
City of Gearhart	5,410,000	100%	5,410,000
City of Seaside	7,015,006	100%	7,015,006
City of Warrenton	9,789,073	100%	9,789,073
Clatsop Community College	19,891,518	100%	19,891,518
Clatsop County SD 1 (Astoria)	82,327,442	100%	82,327,442
Clatsop County SD 10 (Seaside)	103,623,098	100%	103,623,098
Clatsop County SD 30 (Warrenton-Hammond)	44,477,304	100%	44,477,304
Clatsop County SD 4 (Knappa)	1,040,000	100%	1,040,000
Columbia County SD 6J (Clatskanie)	1,886,093	23.06%	435,003
Falcon Cove Beach Water District	87,189	75.78%	66,069
Miles Crossing Sanitary District	3,352,624	100%	3,352,624
Nehalem Bay Fire & Rescue	2,045,000	0.48%	9,818
Northwest Regional ESD	3,299,644	7.13%	235,205
Port of Astoria	13,716,464	100%	13,716,464
Shoreline Sanitary District	1,020,017	100%	1,020,017
Sunset Empire Parks & Recreation District	110,000	100%	110,000
Sunset Empire Transport District	32,376	100%	32,376
Warrenton Urban Renewal District	200,000	100%	200,000
Wickiup Water District	341,232	100%	341,232
Total overlapping debt	324,936,698		318,364,867
Clatsop County direct debt	22,280,930	100%	22,280,930
Total			$ 340,645,797

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	2010	2011	2012	2013
Debt limit	$ 9,345,562,742	$ 8,594,307,163	$ 8,158,082,700	$ 7,668,443,648
Total net debt applicable to limit	6,864,256	5,682,062	2,959,634	3,780,786
Legal debt margin	$ 9,338,698,486	$ 8,588,625,101	$ 8,155,123,066	$ 7,664,662,862
Total net debt applicable to the limit as a percentage of debt limit	0.07%	0.07%	0.04%	0.05%

Source: Clatsop County Budget & Finance Dept.

2014	2015	2016	2017	2018	2019
$ 7,681,357,053	$ 7,711,286,171	$ 7,921,799,965	$ 8,351,583,284	$ 8,741,705,015	$ 9,383,566,648
2,184,154	4,512,077	3,586,822	3,224,530	2,785,954	22,588,519
$ 7,679,172,899	$ 7,706,774,094	$ 7,918,213,143	$ 8,348,358,754	$ 8,738,919,061	$ 9,360,978,129
0.03%	0.06%	0.05%	0.04%	0.03%	0.24%

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
2010	37,057	$ 517,591	$ 31,341	4,954	8.3%
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	N/A	N/A	N/A	5,226	3.8%

N/A - Information is not currently available

Source: Population, Personal Income and Per Capita Personal Income estimates are from the U.S. Census Bureau. Public School Enrollment is from the Oregon Department of Education.

CLATSOP COUNTY
Oregon

EMPLOYMENT BY INDUSTRY

Calendar Year 2019 and Nine Years Prior

	2010			
	Units	Number of Employees	Percent of Total	Wages
Government Employers:				
Federal Government	18	219	1.32%	$ 11,095,303
State Government	24	425	2.57%	15,296,207
Local Government	51	2,088	12.61%	71,802,795
Private Employers:				
Natural resources and mining	58	410	2.48%	14,213,398
Construction	181	760	4.59%	27,875,373
Manufacturing	61	1,992	12.03%	102,329,218
Wholesale trade	37	160	0.97%	7,252,181
Retail trade	266	2,434	14.70%	58,072,902
Utilities	8	51	0.31%	3,599,699
Transportation and warehousing	33	231	1.40%	10,164,219
Information	20	163	0.98%	5,024,580
Financial activities	106	486	2.93%	15,104,750
Professional and business services	143	647	3.91%	17,463,225
Educational services	11	70	0.42%	1,573,452
Health care and social assistance	133	1,984	11.98%	76,289,852
Arts, entertainment, and recreation	24	262	1.58%	5,142,393
Accommodation and food services	247	3,521	21.26%	57,209,022
Other services	179	656	3.96%	11,539,296
Total employment		16,559	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.

2019			
Units	Number of Employees	Percent of Total	Wages
15	203	1.08%	$ 12,790,542
22	309	1.65%	17,158,255
49	2,177	11.60%	89,547,653
42	334	1.78%	16,019,274
168	947	5.04%	41,024,564
60	1,757	9.36%	104,947,036
35	167	0.89%	11,888,836
257	3,005	16.01%	87,274,884
8	46	0.25%	3,987,301
42	266	1.42%	13,137,232
32	143	0.76%	6,181,220
123	607	3.23%	24,648,656
178	828	4.41%	29,019,998
18	68	0.36%	1,880,164
130	2,317	12.34%	115,460,736
26	283	1.51%	7,304,244
286	4,590	24.45%	113,222,927
232	726	3.87%	16,758,183
	18,773	100.00%	

CLATSOP COUNTY
Oregon

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

Function	2010	2011	2012	2013	2014
General government	47.28	44.13	43.85	41.13	39.56
Public safety	112.31	112.96	105.83	104.58	102.83
Land use, housing, and transportation	40.21	40.21	36.21	38.26	39.00
Culture and recreation	4.70	4.70	4.70	4.70	4.70
Public health	12.50	17.93	16.60	15.83	14.22
Economic development	6.59	6.59	6.59	6.59	6.40
County service districts	6.08	5.48	5.40	5.85	0.35
	229.67	231.99	219.18	216.94	207.06

Source: Clatsop County Budget & Finance Dept.

2015	2016	2017	2018	2019
37.56	38.50	40.83	42.30	43.30
98.25	100.16	100.77	103.19	105.15
38.32	38.50	39.50	40.50	43.50
4.72	4.70	4.70	4.70	5.70
15.30	15.82	15.87	16.00	19.07
6.42	6.40	6.40	6.20	6.20
0.26	0.26	0.26	0.26	0.26
200.83	204.34	208.33	213.15	223.18

CLATSOP COUNTY
Oregon

OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

Function	2010	2011	2012	2013	2014
Public Safety					
Calls for service	11,427	10,611	11,071	13,078	14,519
Bookings	2,442	2,209	2,641	2,424	2,337
Civil papers served	2,606	1,890	1,670	1,680	1,752
Land Use, Housing, and Transportation					
Road resurfacing (miles)	23.0	27.0	33.9	30.6	21.7
Single family dwelling permits	41	43	33	25	31
Culture and Recreation					
County fair attendance	13,300	13,500	13,730	13,850	14,100
Health and Welfare					
Family planning encounters	1,901	1,834	1,536	1,875	1,630
WIC encounters	1,286	1,265	1,261	1,312	1,195
Economic Development					
Fish released	4,117,862	4,446,821	4,493,980	5,417,944	5,563,342

Source: Various County departments and State of Oregon

Indicators are not available for the general government function

2015	2016	2017	2018	2019
15,803	14,006	13,945	14,468	13,394
2,387	2,331	2,411	2,496	2,331
1,710	1,682	1,472	1,612	1,670
23.6	24.8	21.0	21.8	24.3
50	52	62	56	64
12,800	16,100	15,245	13,877	12,792
1,488	898	769	681	630
1,230	1,031	1,029	1,002	931
5,058,127	3,747,299	3,282,098	4,380,168	3,386,211

CLATSOP COUNTY
Oregon

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Fiscal Years

Function	2010	2011	2012	2013	2014
Public safety					
Justice centers	3	3	3	3	3
Patrol units	23	22	22	21	20
Inmate beds	60	60	60	60	60
Highways and streets					
Miles of paved roads	187	187	187	187	187
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

2015	2016	2017	2018	2019
3	3	3	3	3
20	20	20	20	20
60	60	60	60	60
188	188	188	188	188
53	53	53	53	53
67	67	67	67	66
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, 2019, and have issued our report thereon dated January 3, 2020. 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.

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, CPA

Albany, Oregon
January 3, 2020

SINGLE AUDIT SECTION

CLATSOP COUNTY
Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2019

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	$ 190,940
U.S. Department of Energy		
Passed through Oregon State Department of Fish and Wildlife		
CWT Recovery Program	11.436	21,549
U.S. Department of the Interior		
Fish and Wildlife Service		
National Wildlife Refuge Fund	15.659	14,489
Bureau of Land Management		
Distribution of Receipts to State and Local Governments (Taylor Grazing Act)	15.227	30
Payments in Lieu of Taxes	15.226	4,140
Total Bureau of Land Management		4,170
Total U.S. Department of the Interior		18,659
U.S. Department of Justice		
Office of Victims of Crime		
Passed through Oregon State Criminal Justice Division		
Crime Victims Assistance	16.575	118,087
U.S. Environmental Protection Agency		
Office of Water		
Passed through Oregon Department of Human Services		
State Public Water System - Water Primacy	66.432	3,012
Capitalization Grants for Drinking Water State Revolving Funds	66.468	2,678
Total U.S. Environmental Protection Agency		5,690

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2019

(Continued)

Federal Grantor, Pass through Grantor, Program Title	CFDA	Expenditures
U.S. Department of Homeland Security		
Passed through Oregon Military Department		
Emergency Management Performance Grant	97.042	$ 73,120
State Homeland Security Program	97.073	30,000
Total U.S. Department of Homeland Security		103,120
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	26,129
Administration for Children and Families		
Passed through Oregon Department of Justice		
Child Support Reimbursement Grant	93.563	124,743
Incentive Money	93.563	19,759
Total Administration for Children and Families		144,502
Centers for Disease Control and Prevention		
Passed through Oregon Department of Human Services and Oregon Health Authority		
Public Health Emergency Preparedness	93.069	88,309
Immunization Services	93.733	9,748
HIV Prevention	93.940	1,953
Total Centers for Disease Control and Prevention		100,010
Health Resources and Services Administration		
Passed through Oregon Department of Human Services and Oregon Health Authority		
TB Case Management	93.116	1,923
IAP	93.778	2,330
Maternal and Child Health Services Block Grant - Perinatal	93.778	1,126
Maternal and Child Health Services Block Grant - Title V - CAH	93.778	2,111
Maternal and Child Health Services Block Grant - Title V - CAH	93.994	7,390
Maternal and Child Health Services Block Grant - Title V - Flex Funds	93.994	15,948
Total Health Resources and Services Administration		30,828

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2019

(Continued)

Federal Grantor, Pass through Grantor, Program Title	CFDA	Expenditures
Substance Abuse and Mental Health Services Administration		
Passed through Oregon Department of Human Services and Oregon Health Authority		
Block Grants for Community Mental Health Services - SE 20	93.958	$ 64,934
Block Grants for Prevention and Treatment of Substance Abuse - SE 63	93.959	7,610
Block Grants for Prevention and Treatment of Substance Abuse - SE 66	93.959	42,749
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	93.136	87,551
Passed through Multnomah County		
Opioid State Targeted Response	93.788	60,000
Total Substance Abuse and Mental Health Services Administration		316,223
Total U.S. Department of Health and Human Services		617,692
Other Agencies		
Passed through the Bonneville Power Administration		
BPA Select Fisheries Enhancement*	99.999	452,061
Total federal expenditures		$ 1,527,798

*Major programs

CLATSOP COUNTY
Oregon

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2019

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. 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, 2019.

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Clatsop County as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Clatsop County's basic financial statements, and have issued our report thereon dated January 3, 2020. 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) to determine the 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 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting 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 over financial reporting 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 of 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 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.

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, CPA

Albany, Oregon
January 3, 2020

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, 2019. 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 the requirements of laws, regulations, contracts, and grants 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, 2019.

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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 as a basis for designing 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 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 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
January 3, 2020

CLATSOP COUNTY
Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2019

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***
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

SECTION II – PRIOR YEAR FINANCIAL STATEMENT FINDINGS

Finding Number	Finding
2018-001	Noncompliance with regard to expenditure of state highway funds in accordance with Oregon Revised Statutes.

SECTION III – STATUS OF PRIOR YEAR FINDINGS

Finding Number	Status
2018-001	Corrected this fiscal year.