CLATSOP COUNTY
Oregon

ANNUAL COMPREHENSIVE
FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2023

Prepared by:
Budget and Finance
Andrew Sullivan, Director

CLATSOP COUNTY
Oregon

COUNTY OFFICIALS

June 30, 2023

BOARD OF COUNTY COMMISSIONERS

Mark Kujala, Chair
Elected; Term Expires 12/31/2026
800 Exchange Street, Suite 410
Astoria, Oregon 97103

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

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

Lianne Thompson
Elected; Term Expires 12/31/2026
800 Exchange Street, Suite 410
Astoria, Oregon 97103

Pamela Wev
Elected; Term Expires 12/31/2026
800 Exchange Street, Suite 410
Astoria, Oregon 97103

COUNTY MANAGER

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

SHERIFF

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

DISTRICT ATTORNEY

Ron Brown
Elected; Term Expires 12/31/2026
800 Exchange Street, Suite 200
Astoria, Oregon 97103

CLATSOP COUNTY
Oregon

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Clatsop County

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Phone (503) 325-8565
Fax (503) 325-8606

December 17, 2023

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, 2022 through June 30, 2023.

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, 2023. An 'unmodified opinion' is issued when the independent auditor believes the County's finances are sound and the financial statements are fairly and appropriately presented and are in accordance with Generally Accepted Accounting Principles (GAAP). The independent auditor's report is located at the front of the financial section of this report.

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

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

Profile of the County

Clatsop County was incorporated in 1844 and is located on Oregon's beautiful and rugged northwest coast, bordered on the north by the Columbia River and the west by the Pacific Ocean. The County is located in an area of 1,085 square miles, which consists of 873 square miles of land and 212 square miles of water. There are five incorporated cities in the County with an overall county population of approximately 41,810; 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 Service District, Rural Law Enforcement District, Road District No. 1, and the 4-H & Extension Service District. 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 Service District. The agreement began in July 2008 and ended in June of 2023. For each tax year, Georgia – Pacific paid 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, 2023.

Major Initiatives

County Levies

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

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

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the *Distinguished Budget Award* to Clatsop County for its Annual Budget Document for the fiscal year ended June 30, 2023.

The County applied for the *Certificate of Achievement for Excellence in Financial Reporting* with the submission of the fiscal year ending June 30, 2022 Annual Comprehensive Financial Report. and were awarded with that accomplishment.

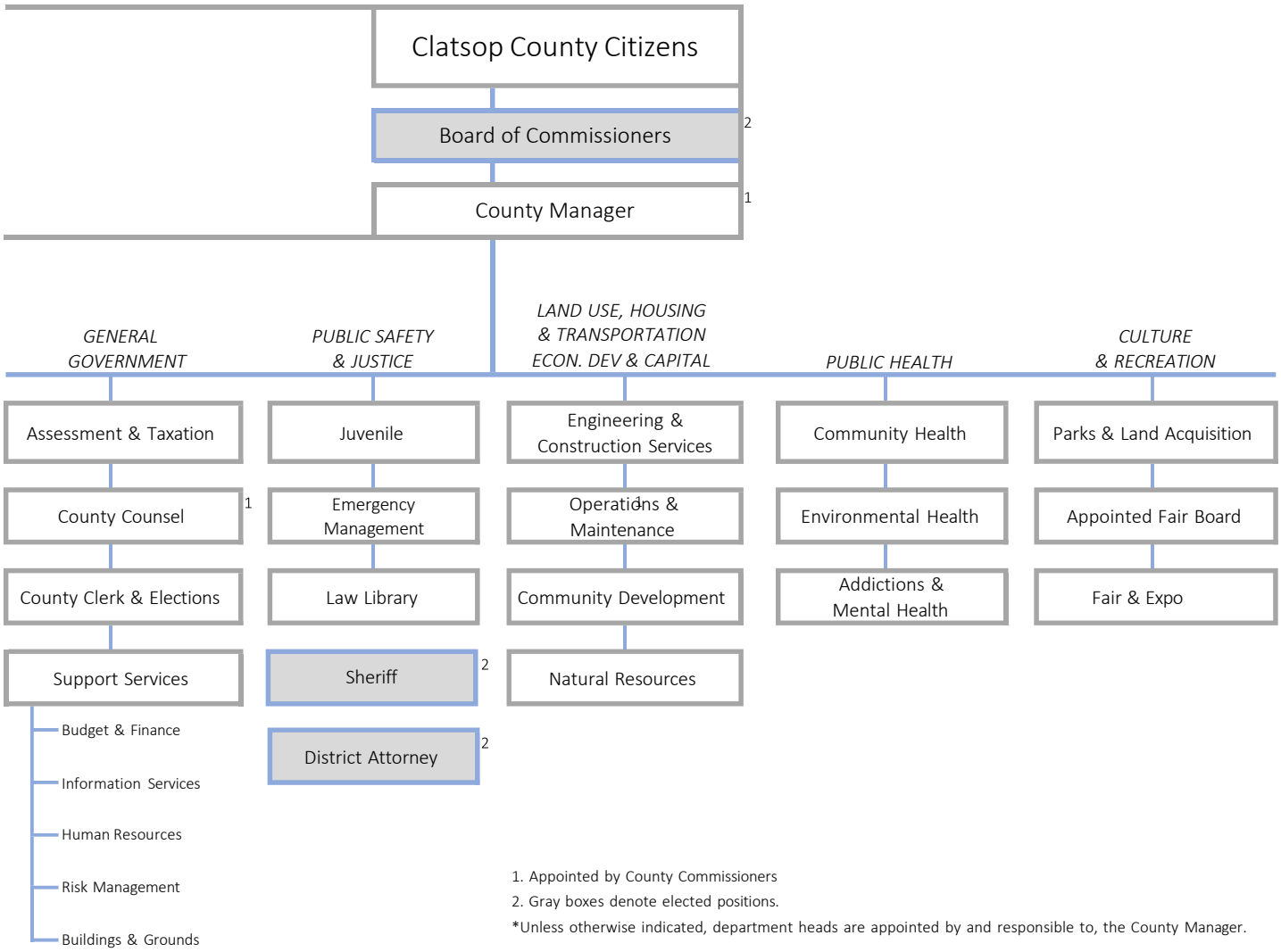
The preparation of this report could not have been accomplished without the efficient and dedicated service of the entire staff of the County's Budget and Finance Department. I also want to express my sincere appreciation to all County staff for their assistance, contributions, and cooperation in the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

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

Andrew Sullivan
Finance Director

CLATSOP COUNTY, OREGON

Organizational Chart



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

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

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Clatsop
Oregon

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

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 Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Clatsop County, Oregon as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Clatsop County as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Clatsop County and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Clatsop County's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Clatsop County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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(541) 926-5543 • (541) 967-9460 fax

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Clatsop County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events considered in the aggregate that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of pension and other postemployment benefits, and budgetary comparison information on pages 5 through 14, 74 through 78, and 79 through 86, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the management's discussion and analysis and schedules of pension and other postemployment benefits in accordance with GAAS, 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 or schedules of pension and 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 GAAS. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Supplementary Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated December 17, 2023 on our consideration of Clatsop County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Clatsop County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Clatsop County's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 17, 2023 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, CPA

Albany, Oregon
December 17, 2023

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, 2023. It should be read in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2023, total net position of Clatsop County amounted to $169,180,982. Of this amount, $132,512,916 was invested in capital assets, net of related debt. The remaining balance included $37,748,638 restricted for various purposes and $(1,080,572) of unrestricted net position.

- At June 30, 2023, the County's governmental funds reported combined ending fund balances of $57,883,940.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

The County's financial statements include the financial information for four blended component units: Clatsop County 4-H and Extension Service District, Clatsop County Road District No. 1, Clatsop County Rural Law Enforcement District, and Westport Sewer Service District.

The government-wide financial statements can be found on pages 15 through 18 of this report.

Fund Financial Statements

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

- **Governmental Funds**

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

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

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

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

  The basic governmental fund financial statements can be found on pages 19 through 23 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,* GASB Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus,* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities* 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 24 through 27 of this report.

- **Fiduciary Funds**

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

  The basic fiduciary fund financial statements can be found on pages 28 through 29 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 30 through 73 of this report.

Other Information

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. At June 30, 2023, the County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by $169,180,982.

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 $2,205,673 during the current fiscal year.

Condensed statement of net position information is shown on the following page.

CLATSOP COUNTY
Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

Condensed Statement of Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Assets						
Current assets	$ 21,960,369	$ 29,296,308	$ 252,723	$ 293,031	$ 22,213,092	$ 29,589,339
Restricted assets	38,905,928	38,507,086	-	-	38,905,928	38,507,086
Noncurrent assets						
Capital assets, net	155,065,810	152,544,345	94,413	96,896	155,160,223	152,641,241
Other noncurrent assets	550,563	128,683	-	-	550,563	128,683
Total assets	216,482,670	220,476,422	347,136	389,927	216,829,806	220,866,349
Deferred outflows of resources						
Net deferred outflow of pension related resources	11,200,927	11,154,692	-	-	11,200,927	11,154,692
Net deferred outflow of OPEB related resources	332,271	434,427	-	-	332,271	434,427
Total deferred outflows of resources	11,533,198	11,589,119	-	-	11,533,198	11,589,119
Liabilities						
Current liabilities	4,621,503	6,123,759	12,870	33,301	4,634,373	6,157,060
Noncurrent liabilities	46,468,434	40,932,699	21,484	28,253	46,489,918	40,960,952
Total liabilities	51,089,937	47,056,458	34,354	61,554	51,124,291	47,118,012
Deferred inflows of resources						
Net deferred inflow of pension related resources	7,546,289	13,661,701	-	-	7,546,289	13,661,701
Net deferred inflow of OPEB related resources	286,877	208,299	-	-	286,877	208,299
Unavailable deposit revenue	55,393	38,710	-	-	55,393	38,710
Deferred grant revenue	97,365	(33,012)	-	-	97,365	(33,012)
Deferred lease revenue	71,807	75,103	-	-	71,807	75,103
Total deferred inflows of resources	8,057,731	13,950,801	-	-	8,057,731	13,950,801
Net position						
Net investment in capital assets	132,446,756	151,477,676	66,160	62,060	132,512,916	151,539,736
Restricted for various purposes	37,748,638	37,191,210	-	-	37,748,638	37,191,210
Unrestricted	(1,327,194)	(17,610,604)	246,622	266,313	(1,080,572)	(17,344,291)
Total net position	$ 168,868,200	$ 171,058,282	$ 312,782	$ 328,373	$ 169,180,982	$ 171,386,655

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	
	2023	2022	2023	2022	2023	2022
Program revenues						
Charges for services	$ 7,806,081	$ 5,510,525	$ 119,557	$ 112,298	$ 7,925,638	$ 5,622,823
Operating grants and contributions	21,949,411	26,639,364	-	191,200	21,949,411	26,830,564
Total program revenues	29,755,492	32,149,889	119,557	303,498	29,875,049	32,453,387
General revenues						
Property taxes	17,260,234	16,591,919	-	-	17,260,234	16,591,919
Room taxes	1,693,123	-	-	-	1,693,123	-
Strategic Investment Program taxes	530,020	-	-	-	530,020	-
Liquor taxes	309,986	-	-	-	309,986	-
Other taxes	203,724	2,827,912	-	-	203,724	2,827,912
Timber and land sales	8,801,768	7,470,682	-	-	8,801,768	7,470,682
Investment earnings	1,792,717	191,256	6,914	695	1,799,631	191,951
Miscellaneous	679,564	694,706	-	-	679,564	694,706
Total general revenues	31,271,136	27,776,475	6,914	695	31,278,050	27,777,170
Total revenues	61,026,628	59,926,364	126,471	304,193	61,153,099	60,230,557
Program expenses						
General government	10,713,391	8,205,097	-	-	10,713,391	8,205,097
Public safety	28,006,810	27,090,835	-	-	28,006,810	27,090,835
Land use, housing, and transportation	13,207,450	13,692,759	-	-	13,207,450	13,692,759
Parks, culture, and recreation	2,712,513	2,478,735	-	-	2,712,513	2,478,735
Economic development	1,033,883	931,331	-	-	1,033,883	931,331
Health and human services	6,398,481	6,117,375	-	-	6,398,481	6,117,375
Education	383,056	442,639	-	-	383,056	442,639
Interest on long-term debt	761,126	781,128	-	-	761,126	781,128
Westport sewer	-	-	142,062	178,105	142,062	178,105
Total program expenses	63,216,710	59,739,899	142,062	178,105	63,358,772	59,918,004
Change in net position	(2,190,082)	186,465	(15,591)	126,088	(2,205,673)	312,553
Net position - beginning of year as restated	171,058,282	170,871,817	328,373	202,285	171,386,655	171,074,102
Net position - end of year	$ 168,868,200	$ 171,058,282	$ 312,782	$ 328,373	$ 169,180,982	$ 171,386,655

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 $27,458,856. Of this amount, $8,527,912 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 $8,527,912, all of which was unassigned.

Within the General Fund, total fund balance decreased from the prior fiscal year by $2,298,008. In large part, this fund balance decrease is due to increases in expenditures for personnel services and materials and supplies within the General Fund.

Within the General Roads Fund, restricted fund balance grew from the prior fiscal year by $202,689. In large part, this restricted fund balance increase is due to an increase in investment earnings. The Public Works Department has seen significant increases in project costs associated with federal and state laws regarding fish passage requirements for bridge and culvert projects. Building reserves for replacement of this type of infrastructure is necessary as the County works to make seismic retrofit or replacements for a more resilient community.

Within the Special Projects Fund, committed fund balance decreased from the prior fiscal year by $5,273,334. In large part, this decrease was due to funds associated with construction of the new jail.

Proprietary Funds

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

Total net position of the proprietary funds amounted to $312,782 at year end. Of this amount, $66,160 was invested in capital assets, net of related debt. The remaining balance included $246,622 of unrestricted net position.

Within the Westport Sewer Operating Fund, the fund net position decreased from the prior fiscal year by $8,318. In large part, this decrease in fund net position is due to a decrease in the net of accumulated depreciation of capital assets in the Westport Sewer Operating Fund.

Within the Westport Sewer Equipment Replacement Fund, the unrestricted fund net position decreased from the prior fiscal year by $7,273. In large part, this unrestricted fund net position decrease is due to an increase in equipment maintenance expenses improving capital infrastructure.

BUDGETARY HIGHLIGHTS: GENERAL FUND

Budget amounts shown in the financial statements of the General Fund reflect the original budget amounts and five 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 $9,449,290. The total actual change in fund balance was a decrease of $2,298,008. The favorable variance of $7,151,282 can be largely attributed to expenditures being less than anticipated.

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

- Fines and forfeitures were budgeted for $22,500. Actual revenue was $32,281 (43.5% over budget) primarily due to a significant increase in recording fees received.

- Investment earnings were budgeted for $45,000. Actual revenue was $322,805 (617.3% over budget) due to an increase in interest rates.

- Special payments were budgeted for $374,750. Actual expenditures were $146,575 (60.9% under budget) due to a decrease in anticipated expenses associated with public road and drainage improvements.

CLATSOP COUNTY
Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

General Fund

	Final Budget	Actual	Variance with Final Budget Over (Under)
Revenues			
Property taxes	$ 10,776,870	$ 11,001,916	$ 225,046
Room taxes	1,840,200	1,692,221	(147,979)
Strategic Investment Program taxes	244,200	251,713	7,513
Liquor taxes	253,500	309,986	56,486
Other taxes	163,550	178,952	15,402
Timber and land sales	4,558,590	5,147,807	589,217
Licenses, permits, and fees	248,050	244,116	(3,934)
Intergovernmental	4,252,789	3,931,677	(321,112)
Charges for services	840,520	818,039	(22,481)
Fines and forfeitures	22,500	32,281	9,781
Investment earnings	45,000	322,805	277,805
Miscellaneous	1,489,490	1,540,236	50,746
Total revenues	24,735,259	25,471,749	736,490
Expenditures			
Current			
Personnel services	22,832,110	20,967,793	(1,864,317)
Materials and services	6,018,879	4,455,442	(1,563,437)
Special payments	374,750	146,575	(228,175)
Contingency	2,802,620	-	(2,802,620)
Total expenditures	32,028,359	25,569,810	(6,458,549)
Excess (deficiency) of revenues over (under) expenditures	(7,293,100)	(98,061)	7,195,039
Other financing sources (uses)			
Transfers in	659,750	615,993	(43,757)
Transfers out	(2,815,940)	(2,815,940)	-
Total other financing sources (uses)	(2,156,190)	(2,199,947)	(43,757)
Net change in fund balance	(9,449,290)	(2,298,008)	7,151,282
Fund balance - beginning	10,316,330	10,825,920	509,590
Fund balance - ending	$ 867,040	$ 8,527,912	$ 7,660,872

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, 2023 amounted to $155,065,810 and $94,413, net of accumulated depreciation, respectively. This investment in capital assets includes land, construction in progress, infrastructure, items available for sale, buildings and improvements, equipment and vehicles, computer equipment, furniture and fixtures, tools and equipment, and intangibles. The total depreciation related to the County's investment in capital assets for its governmental activities and business-type activities for the current fiscal year amounted to $8,387,911 and $2,483, respectively.

Additional information on the County's capital assets can be found in Note III-C on pages 46 through 48 of this report.

Long-Term Liabilities

At the end of the current fiscal year, the County had total liabilities outstanding of $22,672,440. This amount is comprised of three leases payable, general obligation bonds, bond premium, and two loans. The County's total debt outstanding decreased by $822,216 during the current fiscal year.

Additional information on the County's long-term debt can be found in Note III-F on pages 50 through 52 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 2023-2024.

The ending unassigned General Fund balance of $8,527,912 will be available for program resources in fiscal year 2023-2024.

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 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, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Current assets			
Cash and cash equivalents	$ 17,095,778	$ 226,912	$ 17,322,690
Investments	3,390,554	-	3,390,554
Accounts receivable	465,866	25,811	491,677
Property taxes receivable	558,597	-	558,597
Lease receivable, current portion	3,628	-	3,628
Prepaids	9,618	-	9,618
Inventory	436,328	-	436,328
Total current assets	21,960,369	252,723	22,213,092
Restricted assets			
Cash and cash equivalents	29,865,635	-	29,865,635
Investments	7,863,140	-	7,863,140
Accounts receivable	947,918	-	947,918
Property taxes receivable	227,520	-	227,520
Interest receivable	1,715	-	1,715
Total restricted assets	38,905,928	-	38,905,928
Noncurrent assets			
Lease receivable, less current portion	68,179	-	68,179
Right to use lease assets, net of accumulated amortization	25,133	-	25,133
Capital assets			
Land, construction in progress, and other non-depreciable capital assets	78,742,026	22,039	78,764,065
Capital assets, net of accumulated depreciation	76,323,784	72,374	76,396,158
Total capital assets	155,065,810	94,413	155,160,223
Net OPEB asset - PERS RHIA	457,251	-	457,251
Total noncurrent assets	155,616,373	94,413	155,710,786
Total assets	216,482,670	347,136	216,829,806

(Continued)

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

CLATSOP COUNTY
Oregon

STATEMENT OF NET POSITION

June 30, 2023

(Continued)

	Governmental Activities	Business-Type Activities	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES (Continued)			
Deferred outflows of resources			
Net deferred outflow of pension related resources	$ 11,200,927	$ -	$ 11,200,927
Net deferred outflow of OPEB related resources	332,271	-	332,271
Total deferred outflows of resources	11,533,198	-	11,533,198
Total assets and deferred outflows of resources	228,015,868	347,136	228,363,004
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES			
Current liabilities			
Accounts payable and accrued expenses	1,792,524	5,339	1,797,863
Accrued payroll and related liabilities	421,213	-	421,213
Accrued interest	36,760	762	37,522
Compensated absences, current portion	1,694,419	-	1,694,419
Leases payable, current portion	8,254	-	8,254
Long-term liabilities, current portion	668,333	6,769	675,102
Total current liabilities	4,621,503	12,870	4,634,373
Noncurrent liabilities			
Compensated absences, less current portion	188,269	-	188,269
Leases payable, less current portion	22,572	-	22,572
Net pension liability	23,186,161	-	23,186,161
Net OPEB liability - implicit rate subsidy	1,126,404	-	1,126,404
Long-term liabilities, less current portion	21,945,028	21,484	21,966,512
Total noncurrent liabilities	46,468,434	21,484	46,489,918
Total liabilities	51,089,937	34,354	51,124,291
Deferred inflows of resources			
Net deferred inflow of pension related resources	7,546,289	-	7,546,289
Net deferred inflow of OPEB related resources	286,877	-	286,877
Unavailable deposit revenue	55,393	-	55,393
Deferred grant revenue	97,365	-	97,365
Deferred lease revenue	71,807	-	71,807
Total deferred inflows of resources	8,057,731	-	8,057,731
Total liabilities and deferred inflows of resources	59,147,668	34,354	59,182,022

(Continued)

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

CLATSOP COUNTY
Oregon

STATEMENT OF NET POSITION

June 30, 2023

(Continued)

	Governmental Activities	Business-Type Activities	Total
NET POSITION			
Net investment in capital assets	$ 132,446,756	$ 66,160	$ 132,512,916
Restricted for:			
Highways and streets	15,668,970	-	15,668,970
Education	446,999	-	446,999
Economic development	5,281,649	-	5,281,649
Health and human services	3,042,483	-	3,042,483
Public safety	5,638,223	-	5,638,223
County fair	890,716	-	890,716
Land corner preservation	451,885	-	451,885
Parks	733,469	-	733,469
Animal shelter	412,362	-	412,362
Other	5,181,882	-	5,181,882
Unrestricted	(1,327,194)	246,622	(1,080,572)
Total net position	$ 168,868,200	$ 312,782	$ 169,180,982

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

CLATSOP COUNTY
Oregon

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2023

		Program Revenues		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
General government	$ 10,713,391	$ 4,489,733	$ 332,034	$ -
Public safety	28,006,810	441,570	15,384,344	-
Land use, housing, and transportation	13,207,450	1,533,572	581,434	-
Parks, culture, and recreation	2,712,513	185,830	53,373	-
Economic development	1,033,883	7,341	1,299,043	-
Health and human services	6,398,481	1,148,035	4,299,183	-
Education	383,056	-	-	-
Interest on long-term debt	761,126	-	-	-
Total governmental activities	$ 63,216,710	$ 7,806,081	$ 21,949,411	$ -
Business-type activities				
Westport sewer	$ 142,062	$ 119,557	$ -	$ -

General revenues
Property taxes
Room taxes
Strategic Investment Program taxes
Liquor taxes
Other taxes
Timber and land sales
Investment earnings
Miscellaneous

Total general revenues

Change in net position

Net position - beginning, as restated

Net position - ending

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

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
$ (5,891,624)	$ -	$ (5,891,624)
(12,180,896)	-	(12,180,896)
(11,092,444)	-	(11,092,444)
(2,473,310)	-	(2,473,310)
272,501	-	272,501
(951,263)	-	(951,263)
(383,056)	-	(383,056)
(761,126)	-	(761,126)
(33,461,218)	-	(33,461,218)
-	(22,505)	(22,505)
17,260,234	-	17,260,234
1,693,123	-	1,693,123
530,020	-	530,020
309,986	-	309,986
203,724	-	203,724
8,801,768	-	8,801,768
1,792,717	6,914	1,799,631
679,564	-	679,564
31,271,136	6,914	31,278,050
(2,190,082)	(15,591)	(2,205,673)
171,058,282	328,373	171,386,655
$ 168,868,200	$ 312,782	$ 169,180,982

CLATSOP COUNTY
Oregon

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2023

	General Fund	Special Revenue Fund General Roads	Capital Projects Fund Special Projects
ASSETS			
Cash and cash equivalents	$ 9,109,138	$ 7,202,075	$ 3,721,727
Investments	-	7,863,140	-
Accounts receivable	465,866	346,518	-
Property taxes receivable	501,826	-	-
Interest receivable	-	1,715	-
Lease receivable	71,807	-	-
Prepaids	-	-	1,118
Inventory	-	436,328	-
Total assets	$ 10,148,637	$ 15,849,776	$ 3,722,845
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable and accrued expenditures	$ 787,505	$ 409,220	$ 191,681
Accrued payroll and related liabilities	295,950	40,776	-
Total liabilities	1,083,455	449,996	191,681
Deferred inflows of resources			
Unavailable revenue - property taxes	389,211	-	-
Unavailable revenue - deposits	-	-	-
Deferred revenue - grants	76,252	-	-
Deferred revenue - leases	71,807	-	-
Total deferred inflows of resources	537,270	-	-
Fund balances			
Nonspendable	-	436,328	-
Restricted	-	14,963,452	-
Committed	-	-	3,531,164
Assigned	-	-	-
Unassigned	8,527,912	-	-
Total fund balances	8,527,912	15,399,780	3,531,164
Total liabilities, deferred inflows of resources, and fund balances	$ 10,148,637	$ 15,849,776	$ 3,722,845

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

Nonmajor Governmental Funds	Total Governmental Funds
$ 26,928,473	$ 46,961,413
3,390,554	11,253,694
601,400	1,413,784
284,291	786,117
-	1,715
-	71,807
8,500	9,618
-	436,328
$ 31,213,218	$ 60,934,476
$ 404,118	$ 1,792,524
84,487	421,213
488,605	2,213,737
223,023	612,234
55,393	55,393
21,113	97,365
-	71,807
299,529	836,799
8,500	444,828
22,785,186	37,748,638
77,169	3,608,333
7,554,229	7,554,229
-	8,527,912
30,425,084	57,883,940
$ 31,213,218	$ 60,934,476

CLATSOP COUNTY
Oregon

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

June 30, 2023

Total fund balances		$ 57,883,940
Right to use lease assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds.		
Right to use lease assets	46,349	
Accumulated amortization	(21,216)	25,133
Capital assets are not financial resources and are therefore not reported in the governmental funds.		
Cost	435,268,287	
Accumulated depreciation and amortization	(280,202,477)	155,065,810
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.		612,234
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	(1,882,688)	
Accrued interest payable	(36,760)	
Leases payable	(30,826)	
Long-term liabilities	(22,613,361)	(24,563,635)
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	(23,186,161)	
Deferred outflows of pension related resources	11,200,927	
Deferred inflows of pension related resources	(7,546,289)	(19,531,523)
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 asset - PERS RHIA	457,251	
Net OPEB liability - implicit rate subsidy	(1,126,404)	
Deferred outflows of OPEB related resources	332,271	
Deferred inflows of OPEB related resources	(286,877)	(623,759)
Net position of governmental activities		$ 168,868,200

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, 2023

	General Fund	Special Revenue Fund General Roads	Capital Projects Fund Special Projects
REVENUES			
Property taxes	$ 11,001,916	$ -	$ -
Room taxes	1,693,123	-	-
Strategic Investment Program taxes	251,713	-	-
Liquor taxes	309,986	-	-
Other taxes	178,952	-	-
Timber and land sales	5,147,807	-	312,354
Licenses, permits, and fees	244,014	-	-
Intergovernmental	3,931,677	8,923,346	2,421,685
Charges for services	818,039	286,797	-
Fines and forfeitures	32,281	-	-
Investment earnings	322,805	416,609	148,621
Miscellaneous	1,539,436	21,775	116,669
Total revenues	25,471,749	9,648,527	2,999,329
EXPENDITURES			
Current			
General government	8,864,775	-	550,999
Public safety	14,707,379	6,967,008	-
Land use, housing, and transportation	1,272,241	-	-
Parks, culture, and recreation	435,847	-	-
Economic development	-	-	-
Health and human services	289,568	-	-
Education	-	-	-
Debt service	-	-	-
Capital outlay	-	2,478,830	8,035,853
Total expenditures	25,569,810	9,445,838	8,586,852
Excess (deficiency) of revenues over (under) expenditures	(98,061)	202,689	(5,587,523)
OTHER FINANCING SOURCES (USES)			
Transfers in	615,993	-	477,539
Transfers out	(2,815,940)	-	(163,350)
Total other financing sources (uses)	(2,199,947)	-	314,189
Net change in fund balances	(2,298,008)	202,689	(5,273,334)
Fund balances - beginning	10,825,920	15,197,091	8,804,498
Fund balances - ending	$ 8,527,912	$ 15,399,780	$ 3,531,164

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

Nonmajor Governmental Funds	Total Governmental Funds
$ 6,156,917	$ 17,158,833
-	1,693,123
278,307	530,020
-	309,986
24,772	203,724
3,341,607	8,801,768
929,470	1,173,484
9,575,808	24,852,516
1,182,542	2,287,378
46,322	78,603
904,682	1,792,717
383,865	2,061,745
22,824,292	60,943,897
914,432	10,330,206
6,422,777	28,097,164
4,203,027	5,475,268
1,781,280	2,217,127
937,905	937,905
5,822,165	6,111,733
381,726	381,726
1,550,710	1,550,710
596,871	11,111,554
22,610,893	66,213,393
213,399	(5,269,496)
2,914,670	4,008,202
(1,028,912)	(4,008,202)
1,885,758	-
2,099,157	(5,269,496)
28,325,927	63,153,436
$ 30,425,084	$ 57,883,940

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, 2023

Net change in fund balances		$ (5,269,496)
Amounts reported for governmental activities on the statement of activities are different because:		
Governmental funds report right to use lease assets as expenditures; however, on the statement of activities, the costs of these assets are allocated over the terms of the leases and reported as amortization expense:		
Disposal of right to use lease assets and lease modifications	(28,042)	
Related accumulated amortization	15,126	
Current year amortization	(18,826)	(31,742)
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	(9,241,962)	
Related accumulated depreciation	8,771,012	
Expenditures for capital assets	11,380,326	
Less current year depreciation	(8,387,911)	2,521,465
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.		
Accrued interest	781	
Debt principal paid	608,333	
Lease liability payments and modifications	26,049	
Bond premium amortization	181,251	816,414
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.		101,401
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		(398,715)

(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, 2023

(Continued)

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.	$ 52,573
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.	18,018
Change in net position	$ (2,190,082)

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

CLATSOP COUNTY
Oregon

STATEMENT OF FUND NET POSITION

PROPRIETARY FUNDS

June 30, 2023

	Enterprise Funds		
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Total
ASSETS			
Current assets			
Cash and cash equivalents	$ 76,461	$ 150,451	$ 226,912
Accounts receivable	25,811	-	25,811
Total current assets	102,272	150,451	252,723
Capital assets			
Land	22,039	-	22,039
Capital assets, net of accumulated depreciation	72,374	-	72,374
Total capital assets	94,413	-	94,413
Total assets	196,685	150,451	347,136
LIABILITIES			
Current liabilities			
Accounts payable and accrued expenses	5,339	-	5,339
Accrued interest	-	762	762
Long-term liabilities, current portion	-	6,769	6,769
Total current liabilities	5,339	7,531	12,870
Noncurrent liabilities			
Long-term liabilities, less current portion	-	21,484	21,484
Total liabilities	5,339	29,015	34,354
NET POSITION			
Net investment in capital assets	66,160	-	66,160
Unrestricted	125,186	121,436	246,622
Total net position	$ 191,346	$ 121,436	$ 312,782

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, 2023

	Enterprise Funds		
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Total
Operating revenues			
Charges for services	$ 119,557	$ -	$ 119,557
Operating expenses			
Materials and services	111,222	27,385	138,607
Other charges	39	-	39
Depreciation	2,483	-	2,483
Total operating expenses	113,744	27,385	141,129
Operating income (loss)	5,813	(27,385)	(21,572)
Nonoperating revenues (expenses)			
Investment earnings	2,385	4,529	6,914
Interest expense	(933)	-	(933)
Total nonoperating revenues (expenses)	1,452	4,529	5,981
Income (loss) before transfers	7,265	(22,856)	(15,591)
Transfers in	-	15,583	15,583
Transfers out	(15,583)	-	(15,583)
Change in net position	(8,318)	(7,273)	(15,591)
Net position - beginning	199,664	128,709	328,373
Net position - ending	$ 191,346	$ 121,436	$ 312,782

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, 2023

	Enterprise Funds		
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 109,180	$ -	$ 109,180
Payments to suppliers for goods and services	(131,433)	(27,791)	(159,224)
Other charges	(39)	-	(39)
Net cash provided (used) by operating activities	(22,292)	(27,791)	(50,083)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in	-	15,583	15,583
Transfers out	(15,583)	-	(15,583)
Net cash provided (used) by noncapital financing activities	(15,583)	15,583	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Principal payments on long-term liabilities	-	(6,583)	(6,583)
Interest paid on long-term liabilities	(933)	-	(933)
Net cash provided (used) by capital and related financing activities	(933)	(6,583)	(7,516)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment earnings	2,385	4,529	6,914
Net cash provided (used) by investing activities	2,385	4,529	6,914
Net increase (decrease) in cash and cash equivalents	(36,423)	(14,262)	(50,685)
Cash and cash equivalents - beginning	112,884	164,713	277,597
Cash and cash equivalents - ending	$ 76,461	$ 150,451	$ 226,912

(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, 2023

(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)	$ 5,813	$ (27,385)	$ (21,572)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	2,483	-	2,483
(Increase) decrease in accounts receivable	(10,377)	-	(10,377)
Increase (decrease) in accounts payable and accrued expenses	(20,211)	(406)	(20,617)
Net cash provided (used) by operating activities	$ (22,292)	$ (27,791)	$ (50,083)

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

CLATSOP COUNTY
Oregon

STATEMENT OF FIDUCIARY NET POSITION

June 30, 2023

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 2,621,798
Accounts receivable	44,251
Property taxes receivable	3,824,982
Total assets	6,491,031
LIABILITIES	
Accounts payable	1,457,437
Due to other taxing districts/agencies	4,818,867
Total liabilities	6,276,304
NET POSITION	
Individuals, organizations, and other governments	$ 214,727

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

CLATSOP COUNTY
Oregon

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the Year Ended June 30, 2023

	Custodial Funds
ADDITIONS	
Taxes collected	$ 32,351
Investment earnings	5,968
Total additions	38,319
DEDUCTIONS	
Administrative	128
Maintenance	16,049
Total deductions	16,177
Change in net position	22,142
Net position - beginning	192,585
Net position - ending	$ 214,727

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, 2023

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.

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.

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.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-Wide and Fund Financial Statements (Continued)

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.

Special Revenue Fund

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

Capital Projects Fund

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Additionally, the County reports the following nonmajor governmental funds:

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

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,* GASB Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus,* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities* 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.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Enterprise Funds (Continued)

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

The County reports the following fiduciary funds:

Custodial Funds

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

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.

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.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

3. Property Taxes (Continued)

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. Right to Use Lease Assets

The County has recorded right to use lease assets in accordance with GASB Statement No. 87, *Leases.* The right to use lease assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use lease assets are amortized on a straight-line basis over the terms of the related leases.

5. 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.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

5. Capital Assets (Continued)

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

6. 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.

7. 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 amounts of debt issued are 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.

8. 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)

9. 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 assets or fund balance that applies to a future period and therefore, will not be recognized as an outflow of resources until that time. The County has two items that qualify for reporting in this category, which are deferred amounts related to pensions and deferred amounts related to other postemployment benefits. These amounts are deferred and recognized as outflows of resources when the County recognizes pension expenses/expenditures and other postemployment benefit expenses/expenditures. Deferred outflows of amounts related to pensions and other postemployment benefits 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 assets 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 six items that qualify for reporting in this category, which are unavailable revenue from property taxes, unavailable deposits, deferred grant revenue, deferred lease revenue, deferred amounts related to pensions, and deferred amounts related to other postemployment benefits. Unavailable revenue from property taxes, unavailable deposits, deferred grant revenue, and deferred lease revenue are deferred and recognized as inflows of resources in the period that the amounts become available. Unavailable revenue amounts from property taxes are reported on the balance sheet. Unavailable deposits, deferred grant revenue, and deferred lease revenue are reported on the government-wide statement of net position and the balance sheet. Deferred amounts related to pensions and other postemployment benefits are deferred and recognized as inflows of resources in the period when the County recognizes pension or other postemployment benefit income. Deferred inflows of amounts related to pensions and other postemployment benefits are included in the government-wide statement of net position.

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

9. Deferred Outflows and Inflows of Resources (Continued)

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

10. Fund Balance

The County reports governmental fund balance 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)

10. Fund Balance (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 of revenues over expenditures, or one-time revenues.

E. Use of Estimates

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

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

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

The County begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The budget is legally adopted by the board of county commissioners by resolution prior to the beginning of the County's fiscal year. The board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personnel services, support services, enterprise and community services, debt service, facilities acquisition and construction, interfund transfers, and operating contingency are the levels of control for the funds established by the resolution. The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories and management may revise the detailed line-item budgets within appropriation categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets less than 10% of a fund's original budget may be adopted by the board of county commissioners at a regular board meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the board of county commissioners. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the board of county commissioners. During the year, there were no supplemental budgets. The County does not use encumbrances and appropriations lapse at year end.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

Budget amounts shown in the financial statements reflect the original budget amounts and 38 approved appropriation transfers. Of the approved appropriation transfers, 19 transfers were a result of unanticipated revenue, 10 were within budgeted contingency, and 9 were transfers between categories.

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 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.

Fair Value Measurement – U.S. Treasury Securities

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, 2023.

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

A. Deposits and Investments (Continued)

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

Fair values of assets measured on a recurring basis at June 30, 2023 are as follows:

	Credit Quality Rating	Level 1
U.S. Treasury securities	Aaa	$ 11,253,694

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, 2023, the County had the following investments in the LGIP:

	Credit Quality Rating	Maturities	Fair Value
Oregon Local Government Investment Pool	Unrated	-	$ 44,995,487

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 LGIP. 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 Umpqua 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, 2023, the County had deposits of $309,516 insured by the FDIC and $2,650,724 covered by the PFCP.

Deposits

The County's deposits and investments at June 30, 2023 are as follows:

Cash on hand	$ 14,880
Checking accounts	2,177,958
Total investments	56,249,181
Total deposits and investments	$ 58,442,019
Cash held in fiduciary funds	$ 2,621,798

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	$ 9,109,138
Special Projects Fund	3,721,727
Nonmajor governmental funds	7,655,467
Total governmental activities - unrestricted	20,486,332
Business-type activities - unrestricted	
Westport Sewer Operating Fund	76,461
Westport Sewer Equipment Replacement Fund	150,451
Total business-type activities - unrestricted	226,912
Subtotal unrestricted deposits and investments	20,713,244
Governmental activities - restricted	
General Roads Fund	15,065,215
Nonmajor governmental funds	22,663,560
Subtotal restricted deposits and investments	37,728,775
Total deposits and investments	$ 58,442,019
Fiduciary deposits and investments	
Custodial funds	$ 2,621,798

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

B. Right to Use Lease Assets

The County has recorded right to use lease assets for equipment, buildings, and infrastructure. The related leases are discussed in Note III-F.2. The right to use lease assets are amortized on a straight-line basis over the terms of the related leases.

Right to use lease asset activity for the County for the year ended June 30, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Right to use lease assets				
Leased equipment - copier	$ 8,622	$ -	$ -	$ 8,622
Leased building - Bond Street	15,126	-	15,126	-
Leased infrastructure				
Tower space	37,216	-	12,916	24,300
Rec Adventures	13,427	-	-	13,427
Total right to use lease assets	74,391	-	28,042	46,349
Less accumulated amortization for				
Leased equipment - copier	(1,125)	(2,570)	-	(3,695)
Leased building - Bond Street	(9,551)	(5,575)	(15,126)	-
Leased infrastructure				
Tower space	(4,000)	(8,150)	-	(12,150)
Rec Adventures	(2,840)	(2,531)	-	(5,371)
Total accumulated amortization	(17,516)	(18,826)	(15,126)	(21,216)
Total right to use lease assets being amortized, net	$ 56,875	$ (18,826)	$ 12,916	$ 25,133

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

Governmental activities	
Public safety	$ 5,575
Parks, culture, and recreation	8,150
Education	5,101
	$ 18,826

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

C. Capital Assets

Capital asset activity for the year ended June 30, 2023 was as follows:

	Beginning Balance, As Restated	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	$ 6,817,197	$ -	$ (61,800)	$ 6,755,397
Construction in progress	24,424,816	2,665,887	(24,424,756)	2,665,947
Infrastructure	66,822,552	-	-	66,822,552
Available for sale	-	2,498,130	-	2,498,130
Total capital assets not being depreciated	98,064,565	5,164,017	(24,486,556)	78,742,026
Capital assets being depreciated				
Buildings and improvements	26,484,318	29,170,607	(290,193)	55,364,732
Equipment and vehicles	11,844,231	862,357	(1,714,389)	10,992,199
Infrastructure	290,243,922	72,741	(4,325,753)	285,990,910
Computer equipment	2,120,578	258,989	(857,765)	1,521,802
Furniture and fixtures	394,538	-	(105,329)	289,209
Tools and equipment	1,662,365	276,371	(242,180)	1,696,556
Intangibles	2,315,406	-	(1,644,553)	670,853
Total capital assets being depreciated	335,065,358	30,641,065	(9,180,162)	356,526,261
Less accumulated depreciation for				
Buildings and improvements	(11,914,872)	(907,587)	238,682	(12,583,777)
Equipment and vehicles	(8,684,446)	(706,332)	1,690,340	(7,700,438)
Infrastructure	(254,229,455)	(6,499,288)	4,002,235	(256,726,508)
Computer equipment	(1,779,327)	(159,158)	848,957	(1,089,528)
Furniture and fixtures	(350,385)	(9,398)	104,065	(255,718)
Tools and equipment	(1,406,704)	(74,173)	242,180	(1,238,697)
Intangibles	(2,220,389)	(31,975)	1,644,553	(607,811)
Total accumulated depreciation	(280,585,578)	(8,387,911)	8,771,012	(280,202,477)
Total capital assets being depreciated, net	54,479,780	22,253,154	(409,150)	76,323,784
Governmental activities capital assets, net	$ 152,544,345	$ 27,417,171	$ (24,895,706)	$ 155,065,810

(Continued)

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

C. Capital Assets (Continued)

(Continued)	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets not being depreciated				
Land	$ 22,039	$ -	$ -	$ 22,039
Capital assets being depreciated				
Buildings and improvements	2,408,800	-	-	2,408,800
Equipment and vehicles	24,062	-	-	24,062
Total capital assets being depreciated	2,432,862	-	-	2,432,862
Less accumulated depreciation for				
Buildings and improvements	(2,333,943)	(2,483)	-	(2,336,426)
Equipment and vehicles	(24,062)	-	-	(24,062)
Total accumulated depreciation	(2,358,005)	(2,483)	-	(2,360,488)
Total capital assets being depreciated, net	74,857	(2,483)	-	72,374
Business-type activities capital assets, net	$ 96,896	$ (2,483)	$ -	$ 94,413

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	$ 6,755,397	$ -	$ 6,755,397
Construction in progress	2,665,947	-	2,665,947
Infrastructure - non-depreciable	66,822,552	-	66,822,552
Available for sale	2,498,130	-	2,498,130
Buildings and improvements	55,364,732	(12,583,777)	42,780,955
Equipment and vehicles	10,992,199	(7,700,438)	3,291,761
Infrastructure - depreciable	285,990,910	(256,726,508)	29,264,402
Computer equipment	1,521,802	(1,089,528)	432,274
Furniture and fixtures	289,209	(255,718)	33,491
Tools and equipment	1,696,556	(1,238,697)	457,859
Intangibles	670,853	(607,811)	63,042
Total governmental activities capital assets	435,268,287	(280,202,477)	155,065,810
Business-type activities			
Land	22,039	-	22,039
Buildings and improvements	2,408,800	(2,336,426)	72,374
Equipment and vehicles	24,062	(24,062)	-
Total business-type activities capital assets	2,454,901	(2,360,488)	94,413
Total capital assets	$ 437,723,188	$ (282,562,965)	$ 155,160,223

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

Governmental activities	
General government	$ 1,250,930
Public safety	23,461
Land use, housing, and transportation	6,896,348
Parks, culture, and recreation	87,760
Economic development	31,711
Health and human services	97,701
Total governmental activities	$ 8,387,911
Business-type activities	
Westport sewer	$ 2,483

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

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	$ -	$ 437,120	$ 2,378,820	$ -	$ 2,815,940
Special Projects Fund	-	-	163,350	-	163,350
Nonmajor governmental funds	615,993	40,419	372,500	-	1,028,912
Westport Sewer Operating Fund	-	-	-	15,583	15,583
Total	$ 615,993	$ 477,539	$ 2,914,670	$ 15,583	$ 4,023,785

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

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

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

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

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

E. 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	$ 1,483,973	$ 398,715	$ -	$ 1,882,688	$ 1,694,419

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)

F. 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 and Modifications	Ending Balance	Due Within One Year
Governmental activities							
Leases							
Copier	2.81%	$ 8,622	$ 7,497	$ -	$ 1,240	$ 6,257	$ 1,729
Bond Street	1.68%	15,126	5,575	-	5,575	-	-
Tower space	1.68%	37,216	33,216	-	16,699	16,517	3,917
Rec Adventures	2.88%	13,427	10,587	-	2,535	8,052	2,608
Total leases payable		74,391	56,875	-	26,049	30,826	8,254
General obligation bonds							
Bank of America Series 2019	3-5%	20,000,000	19,255,000	-	475,000	18,780,000	535,000
Bond premium	N/A	3,443,780	3,081,276	-	181,251	2,900,025	-
Total general obligation bonds		23,443,780	22,336,276	-	656,251	21,680,025	535,000
Loan - Columbia State Bank Series 2014	2.87%	2,000,000	1,066,669	-	133,333	933,336	133,333
Total governmental activities		$ 25,518,171	$ 23,459,820	$ -	$ 815,633	$ 22,644,187	$ 676,587
Business-type activities							
Loan - Department of Environmental Quality	2.81%	$ 112,250	$ 34,836	$ -	$ 6,583	$ 28,253	$ 6,769

2. Governmental Activities Leases Payable

a. Copier Lease

The agreement was executed on July 1, 2021 to lease a copier and requires 56 monthly payments of $299. The lease liability is measured at an implied discount rate of 2.81%. As a result of the lease, the County has recorded a right to use lease asset with a net book value of $4,927 on June 30, 2023. The right to use lease asset is discussed in more detail in Note III-B.

b. Bond Street Lease

The agreement was executed on July 1, 2021 to lease a building and required 18 monthly payments of $1,000. The lease liability was measured at an implied discount rate of 1.68%. The right to use lease asset is discussed in more detail in Note III-B. As of June 30, 2023, the lease had been paid in full.

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

F. Long-Term Liabilities (Continued)

2. Governmental Activities Leases Payable (Continued)

c. Tower Space Lease

The agreement was executed on July 1, 2021 to lease tower space and required 11 annual payments of $4,000. The lease liability is measured at an implied discount rate of 1.68%. During the year ended June 30, 2023, the lease was modified to increase annual payments to $4,500 for a term of five years. As a result of the lease, the County has recorded a right to use lease asset with a net book value of $12,150 on June 30, 2023. The right to use lease asset is discussed in more detail in Note III-B.

d. Rec Adventures Lease

The agreement was executed on July 1, 2021 to lease land and infrastructure and requires 60 monthly payments of $2,840. The lease liability is measured at an implied discount rate of 2.88%. As a result of the lease, the County has recorded a right to use lease asset with a net book value of $8,056 on June 30, 2023. The right to use lease asset is discussed in more detail in Note III-B.

3. Governmental Activities General Obligation Bonds Payable - 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.

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

On July 1, 2014, the County signed an agreement with Columbia State Bank (NKA Umpqua Bank subsequent to merger on March 1, 2023) for $2,000,000 to finance the remodel of the county parole and probation facility. Interest is fixed at 2.87%. Principal payments commenced in July 2015 and continue to be made semiannually on July 15 and January 15 of each year.

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

F. Long-Term Liabilities (Continued)

5. Governmental Activities Future Maturities of Long-Term Liabilities

Year Ending	Leases		Bonds		Loan		Total	
June 30	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	$ 8,254	$ 2,673	$ 535,000	$ 894,500	$ 133,333	$ 25,203	$ 676,587	$ 922,376
2025	9,150	1,778	600,000	873,100	133,333	21,387	742,483	896,265
2026	9,074	658	660,000	849,100	133,333	17,443	802,407	867,201
2027	4,348	153	730,000	822,700	133,333	13,563	867,681	836,416
2028	-	-	800,000	796,000	133,333	9,684	933,333	805,684
2029-2033	-	-	5,285,000	3,374,250	266,671	7,749	5,551,671	3,381,999
2034-2038	-	-	8,120,000	1,796,000	-	-	8,120,000	1,796,000
2039	-	-	2,050,000	102,500	-	-	2,050,000	102,500
Total	$ 30,826	$ 5,262	$ 18,780,000	$ 9,508,150	$ 933,336	$ 95,029	$ 19,744,162	$ 9,608,441

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
2024	$ 6,769	$ 747
2025	6,961	555
2026	7,158	358
2027	7,365	155
Total	$ 28,253	$ 1,815

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

G. Constraints on Fund Balances

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

	General Fund	General Roads Fund	Special Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund balances:					
Nonspendable:					
Inventory	$ -	$ 436,328	$ -	$ -	$ 436,328
Prepaid items	-	-	-	8,500	8,500
Restricted for:					
Highways and streets	-	14,963,452	-	705,518	15,668,970
Education	-	-	-	446,999	446,999
Economic development	-	-	-	5,281,649	5,281,649
Health and human services	-	-	-	3,042,483	3,042,483
Public safety	-	-	-	5,638,223	5,638,223
County fair	-	-	-	890,716	890,716
Land corner preservation	-	-	-	451,885	451,885
Parks	-	-	-	733,469	733,469
Animal shelter	-	-	-	412,362	412,362
Other	-	-	-	5,181,882	5,181,882
Committed to:					
Capital projects	-	-	3,531,164	77,169	3,608,333
Assigned to:					
Insurance reserve	-	-	-	448,958	448,958
Debt service	-	-	-	1,924,137	1,924,137
Other	-	-	-	5,181,134	5,181,134
Unassigned	8,527,912	-	-	-	8,527,912
Total fund balances	$ 8,527,912	$ 15,399,780	$ 3,531,164	$ 30,425,084	$ 57,883,940

IV. PENSION PLAN

A. Plan Description

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

B. Benefits Provided

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

Pension Benefits

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

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Pension Plan is closed to new members hired on or after August 29, 2003.

IV. PENSION PLAN (Continued)

B. Benefits Provided (Continued)

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

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.

Disability Benefits

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

Benefit Changes after Retirement

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

IV. PENSION PLAN (Continued)

B. Benefits Provided (Continued)

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

Pension Benefits

The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

General service: 1.5% is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

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

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

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

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.

IV. PENSION PLAN (Continued)

B. Benefits Provided (Continued)

3. OPSRP Individual Account Program (IAP)

Benefit Terms

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

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

Death Benefits

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

Recordkeeping

OPERS contracts with Voya Financial to maintain IAP participant records.

C. Contributions

PERS' funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation, which became effective July 1, 2021. Effective January 1, 2020, Senate Bill 1049 required employers to pay contributions on reemployed PERS retirees' salaries as if they were active members, excluding IAP contributions. Employer contributions for the year ended June 30, 2023 were $3,700,342, excluding amounts to fund employer-specific liabilities. The rates in effect for the fiscal year ended June 30, 2023 were 20.23% for Tier One/Tier Two general service members, 20.23% for Tier One/Tier Two police and fire members, 14.17% for OPSRP Pension Program general service members, 18.53% for OPSRP Pension Program police and fire members, and 6% for OPSRP IAP.

IV. PENSION PLAN (Continued)

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

At June 30, 2023, the County reported a liability of $23,186,161 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020 rolled forward to June 30, 2022. 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, 2022, the County's proportion was 0.1514%, which increased from its proportion of 0.1427% measured as of June 30, 2021.

The Bond and UAL Reserve Fund is designated as the fund to liquidate pension liabilities.

For the year ended June 30, 2023, the County recognized pension expense of $52,573. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,125,501	$ 144,593
Change in assumptions	3,638,034	33,237
Net difference between projected and actual earnings on investments	-	4,145,237
Change in proportionate share	2,598,361	-
Differences between employer contributions and proportionate share of contributions	138,689	3,223,222
Total (prior to post measurement date contributions)	7,500,585	7,546,289
Contributions subsequent to the measurement date	3,700,342	-
Total	$ 11,200,927	$ 7,546,289
Net deferred outflows of resources	$ 3,654,638	

IV. PENSION PLAN (Continued)

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

Deferred outflows of resources related to pensions of $3,700,342 resulting from the County's contributions subsequent to the measurement date will be recognized as either a reduction of the net pension liability or an increase in the net pension asset in the year ended June 30, 2024. Other amounts reported as 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
2024	$ 2,550,720	$ 2,172,319
2025	2,018,042	2,416,263
2026	1,795,848	3,521,627
2027	935,823	(868,989)
2028	200,152	305,069
	$ 7,500,585	$ 7,546,289
Net deferred inflows of resources		$ 45,704

E. Actuarial Assumptions

The employer contribution rates effective July 1, 2021 through June 30, 2023, 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. Senate Bill 1049 was signed into law in June 2019 and required a one-time re-amortization of Tier One/Tier Two unfunded actuarial accrued liabilities over a 22-year period at the December 31, 2019 rate-setting actuarial valuation, which set actuarially determined contribution rates for the 2021-2023 biennium. Future Tier One/Tier Two unfunded actuarial accrued liability gains or losses will be 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, 2020 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2020
Measurement Date	June 30, 2022
Experience Study	2020, published July 20, 2021
Actuarial Assumptions:	
Actuarial Cost Method	Entry Age Normal
Inflation Rate	2.40%
Long-Term Expected Rate of Return	6.90%
Discount Rate	6.90%
Projected Salary Increases	3.40%
Cost of Living Adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25% / 0.15%) in accordance with *Moro* decision; blend based on service.
Mortality	**Healthy retirees and beneficiaries:** Pub-2010 Healthy retirees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. **Active members:** Pub-2010 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. **Disabled retirees:** Pub-2010 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even-numbered years. The methods and assumptions shown above are based on the 2020 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 June 2021, 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 2, 2021.

Asset Class	Target Allocation
Cash	0.00 %
Debt Securities	20.00 %
Public Equity	30.00 %
Private Equity	20.00 %
Real Estate	12.50 %
Real Assets	7.50 %
Diversifying Strategies	7.50 %
Risk Parity	2.50 %
Total	100.00 %

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

Asset Class	Target Allocation	20-Year Annualized Geometric Mean
Global Equity	30.62 %	5.85 %
Private Equity	25.50 %	7.71 %
Core Fixed Income	23.75 %	2.73 %
Real Estate	12.25 %	5.66 %
Master Limited Partnerships	0.75 %	5.71 %
Infrastructure	1.50 %	6.26 %
Commodities	0.63 %	3.10 %
Hedge Fund of Funds - Multistrategy	1.25 %	5.11 %
Hedge Fund Equity - Hedge	0.63 %	5.31 %
Hedge Fund - Macro	5.62 %	5.06 %
US Cash	-2.50 %	1.76 %
Total	100.00 %	
Assumed Inflation - Mean		2.40 %

IV. PENSION PLAN (Continued)

G. Depletion Date Projection

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

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

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

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

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

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

H. Discount Rate

The discount rate used to measure the total pension liability was 6.90% 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 6.90%, 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 (5.90%) or one percentage point higher (7.90%) than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability (asset)	$ 41,118,651	$ 23,186,161	$ 8,177,495

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

On July 23, 2021, the Public Employees Retirement System Board voted to set the assumed rate of return to 6.90%, down from 7.20%, and the inflation rate was lowered from 2.50% to 2.40%. These rates were applied by the actuaries to the net pension liability as of June 30, 2021.

L. Changes in Plan Provisions Subsequent to Measurement Date

There have been no changes in plan provisions subsequent to the June 30, 2022 measurement date.

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

A. Benefit Plans

The other postemployment benefits (OPEB) for the County consist of 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	$ 1,126,404	$ (457,251)	$ 669,153
Deferred outflows of resources			
Differences between expected and actual experience	140,466	-	140,466
Change in proportionate share	-	42,566	42,566
Change in assumptions	47,798	3,580	51,378
Contributions after measurement date	95,864	1,997	97,861
Deferred inflows of resources			
Differences between expected and actual experience	(67,421)	(12,391)	(79,812)
Change in earnings on investments	-	(28,711)	(28,711)
Change in proportionate share	-	(15,242)	(15,242)
Change in assumptions	(128,241)	(34,871)	(163,112)
OPEB expense (Included in program expenses on statement of activities)	33,494	(49,523)	(16,029)

The Bond and UAL Reserve Fund is designated as the fund to liquidate OPEB liabilities.

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, 2022, the following employees were covered by the benefit terms:

Active employees	174
Inactive employees or beneficiaries receiving benefits	12
Total	186

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

The County's total OPEB liability of $1,126,404 was measured as of June 30, 2022, and was determined by an actuarial valuation as of July 1, 2022.

For the fiscal year ended June 30, 2023, the County recognized OPEB expense from this plan of $33,494. At June 30, 2023, 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	$ 140,466	$ 67,421
Change in assumptions	47,798	128,241
Total (prior to post measurement date contributions)	188,264	195,662
Contributions subsequent to the measurement date	95,864	-
Total	$ 284,128	$ 195,662

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

C. Implicit Rate Subsidy (Continued)

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

Deferred outflows of resources related to OPEB of $95,864 resulting from the County's contributions subsequent to the measurement date will be recognized as either a reduction of the net OPEB liability or an increase in the net OPEB asset in the year ended June 30, 2024. 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
2024	$ 7,687
2025	7,687
2026	14,249
2027	7,571
2028	(617)
Thereafter	(43,975)
	$ (7,398)

4. Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2022 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	2.40%
Salary Increases	3.40%
Healthy Mortality	Pub-2010 Healthy retirees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in PERS 2020 valuation.
Discount Rate	3.54%
Healthcare Cost Trend Rate	Medical and vision: 6.75%, decreasing to 6.50% Dental: 4.00% per year

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

C. Implicit Rate Subsidy (Continued)

4. Actuarial Assumptions and Other Inputs (Continued)

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

5. Changes in the Total OPEB Liability

	Total OPEB Liability
Balance as of June 30, 2022	$ 1,245,074
Changes for the year:	
Service cost	93,712
Interest on total OPEB liability	27,959
Effect of economic/demographic gains or losses	(69,628)
Effect of assumption changes or inputs	(81,479)
Benefit payments	(89,234)
Balance as of June 30, 2023	$ 1,126,404

Changes in assumptions are the result of the change in the discount rate from 2.16% to 3.54%.

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 (2.54%) or one percentage point higher (4.54%) than the current discount rate. A similar sensitivity analysis is then presented for changes in the healthcare trend assumption.

Discount Rate			
	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB Liability	$ 1,217,410	$ 1,126,404	$ 1,041,979

Healthcare Cost Trend			
	1% Decrease (5.75%)	Current Trend Rate (6.75%)	1% Increase (7.75%)
Total OPEB Liability	$ 1,002,055	$ 1,126,404	$ 1,272,940

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

D. PERS Retirement Health Insurance Account (RHIA)

1. Plan Description

The County 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: https://www.oregon.gov/pers/emp/pages/annual-reports.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.

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, 2019 actuarial valuation, which became effective July 1, 2021. The County's contribution rates for the period were 0.05% for Tier One/Tier Two members to fund the normal cost portion of RHIA benefits. No unfunded actuarial accrued liability rate was assigned for the RHIA program as it was funded at 207% as of December 31, 2021. Typically, PERS employers contribute an actuarially determined percentage of all PERS-covered salaries to amortize the unfunded actuarial accrued liability over a fixed period with new unfunded actuarial accrued liabilities being amortized over 10 years. The County's total contributions for the year ended June 30, 2023 amounted to $1,997.

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

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

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

At June 30, 2023, the County reported an asset of $457,251 for its proportionate share of the OPERS net OPEB asset. The net OPEB asset was measured as of June 30, 2022, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2020 rolled forward to June 30, 2022. 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, 2022, the County's proportionate share was 0.1287%, which increased from its proportion of 0.1098% as of June 30, 2021.

For the year ended June 30, 2023, the County recognized OPEB expense from this plan of $(49,523). At June 30, 2023, 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	$ -	$ 12,391
Change in assumptions	3,580	15,242
Net differences between projected and actual earnings	-	34,871
Change in proportionate share	42,566	28,711
Total (prior to post measurement date contributions)	46,146	91,215
Contributions subsequent to the measurement date	1,997	-
Total	$ 48,143	$ 91,215

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

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

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

Deferred outflows of resources related to OPEB of $1,997 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, 2024. 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
2024	$ 46,146	$ 49,580
2025	-	30,799
2026	-	22,006
2027	-	(11,170)
	$ 46,146	$ 91,215

5. Actuarial Methods and Assumptions

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

6. Long-Term Expected Rate of Return

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

7. Depletion Date Projection

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

V. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

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

8. Discount Rate

The discount rate used to measure the total OPEB liability was 6.90% for the OPEB plan. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the OPEB plan's net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the OPEB plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

The following presents the County's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 6.90%, 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 (5.90%) or one percentage point higher (7.90%) than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net OPEB liability (asset)	$ (412,112)	$ (457,251)	$ (495,946)

10. OPEB Plan Net Position

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

11. Changes in Plan Provisions During Measurement Period

On July 23, 2021, the Public Employees Retirement System Board voted to set the assumed rate of return to 6.90%, down from 7.20%, and the inflation rate was lowered from 2.50% to 2.40%. These rates were applied by the actuaries to the net OPEB liability as of June 30, 2021.

12. Changes in Plan Provisions Subsequent to Measurement Date

There have been no changes in plan provisions subsequent to the June 30, 2022 measurement date.

VI. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. There was no significant reduction in insurance coverage from the previous year. There were no insurance settlements exceeding insurance coverage in any of the past three years.

B. Tax Abatements

As of June 30, 2023, 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 $352,832, $11,036, $198,764, and $140,563, 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, 2023, employees of the County had accumulated 6,427 days of sick leave.

D. Litigation

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

E. Commitments and Contingencies

1. Property Tax Appeals

Clatsop County has property tax appeals for centrally assessed properties that have been filed by PacifiCorp, for which the County has reserved $646,494 during the year for all taxing districts.

VI. OTHER INFORMATION (Continued)

F. Restatement

Beginning net position was restated to reflect a correction in capital assets reported in the prior year.

	Governmental Activities
Net position - beginning, as originally reported	$ 169,358,135
To correct beginning balance of construction in progress	1,700,147
Net position - beginning, as restated	$ 171,058,282

G. New Pronouncements

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

GASB Statement No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*, will be effective for the County beginning with its fiscal year ending June 30, 2024. The objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or accessing accountability.

GASB Statement No. 101, *Compensated Absences*, will be effective for the County beginning with its fiscal year ending June 30, 2025. This statement updates the recognition and measurement guidance for compensated absences and amends previously required disclosures.

H. Subsequent Events

Management has evaluated subsequent events through December 17, 2023, 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 (ASSET)

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
2023	0.15142471%	$ 23,186,161	$ 18,932,674	122.47%	84.50%
2022	0.14270769%	17,077,087	17,747,759	96.22%	87.60%
2021	0.13272659%	28,965,507	16,561,536	174.90%	75.80%
2020	0.13005792%	22,496,905	15,267,201	147.35%	80.20%
2019	0.12567713%	19,038,430	14,278,582	133.34%	82.10%
2018	0.11585585%	15,617,412	13,705,222	113.95%	83.10%
2017	0.12008567%	18,027,647	12,887,515	139.88%	80.50%
2016	0.12629499%	7,251,178	12,311,348	58.90%	91.90%
2015	0.13076724%	(2,694,120)	12,350,491	(21.81)%	103.60%
2014	0.13076724%	6,673,244	12,435,570	53.66%	91.97%

Changes in Benefit Terms

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

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

Oregon Senate Bill 111, enacted in June 2021, provides an increased pre-retirement death benefit for members who die on or after their early retirement age.

Changes in Assumptions

The Public Employees Retirement System Board adopted assumption changes that were used to measure the June 30, 2016, 2018, and 2021 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 rate to 2.50%. For June 30, 2018, the long-term expected rate of return was lowered to 7.20%. For June 30, 2021, the long-term expected rate of return was lowered to 6.90% and the inflation rate was lowered to 2.40%. 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.

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
2023	$ 3,700,342	$ 3,700,342	$ -	$ 12,543,727	29.50%
2022	2,939,836	2,939,836	-	18,932,674	15.53%
2021	3,725,514	3,725,514	-	17,747,759	20.99%
2020	2,312,343	2,312,343	-	16,561,536	13.96%
2019	2,806,294	2,806,294	-	15,267,201	18.38%
2018	1,239,414	1,239,414	-	14,278,582	8.68%
2017	1,027,146	1,027,146	-	13,705,222	7.49%
2016	995,623	995,623	-	12,887,515	7.73%
2015	921,523	921,523	-	12,311,348	7.49%
2014	928,995	928,995	-	12,350,491	7.52%

Changes in Benefit Terms

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

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

Oregon Senate Bill 111, enacted in June 2021, provides an increased pre-retirement death benefit for members who die on or after their early retirement age.

Changes in Assumptions

The Public Employees Retirement System Board adopted assumption changes that were used to measure the June 30, 2016, 2018, and 2021 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 rate to 2.50%. For June 30, 2018, the long-term expected rate of return was lowered to 7.20%. For June 30, 2021, the long-term expected rate of return was lowered to 6.90% and the inflation rate was lowered to 2.40%. 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.

CLATSOP COUNTY
Oregon

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

Implicit Rate Subsidy	2023	2022	2021
Total OPEB Liability			
Service cost	$ 93,712	$ 91,035	$ 65,104
Interest	27,959	27,810	37,234
Effect of economic/demographic gains or losses	(69,628)	-	228,255
Changes in assumptions	(81,479)	4,510	(70,227)
Benefit payments	(89,234)	(90,750)	(92,451)
Net change in total OPEB liability	(118,670)	32,605	167,915
Total OPEB liability - beginning	1,245,074	1,212,469	1,044,554
Total OPEB liability - ending	$ 1,126,404	$ 1,245,074	$ 1,212,469
Covered employee payroll	$ 12,543,727	$ 18,932,674	$ 17,747,759
Total OPEB liability as a percentage of covered employee payroll	8.98%	6.58%	6.83%

Changes in Assumptions

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

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

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

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

For June 30, 2023, the discount rate increased to 3.54%. For June 30, 2022, the discount rate decreased to 2.16%. For June 30, 2021, the discount rate decreased to 2.21%. For June 30, 2020, the discount rate increased to 3.87% from 3.58% for June 30, 2019.

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.

2020	2019	2018
$ 58,056	$ 53,652	$ 57,449
39,710	34,805	29,540
-	(15,635)	-
30,567	75,708	(52,514)
(102,656)	(95,593)	(94,460)
25,677	52,937	(59,985)
1,018,877	965,940	1,025,925
$ 1,044,554	$ 1,018,877	$ 965,940
$ 16,561,536	$ 15,267,201	$ 14,278,582
6.31%	6.67%	6.76%

CLATSOP COUNTY
Oregon

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

RHIA

Year Ended June 30	(a) County's proportion of the net OPEB liability (asset)	(b) County's proportionate share of the net OPEB liability (asset)	(c) County's covered payroll	(b/c) County's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2023	0.12868163%	$ (457,251)	$ 18,932,674	(2.42)%	194.60%
2022	0.10983357%	(377,169)	17,747,759	(2.13)%	183.90%
2021	0.19413379%	(395,567)	16,561,536	(2.39)%	150.10%
2020	0.14934003%	(288,579)	15,267,201	(1.89)%	144.40%
2019	0.10739437%	(119,881)	14,278,582	(0.84)%	124.00%
2018	0.12377558%	(51,365)	13,705,222	(0.37)%	108.90%
2017	0.12377558%	33,613	12,887,515	0.26%	94.20%

Changes in Assumptions

The Public Employees Retirement System Board adopted assumption changes that were used to measure the June 30, 2016, 2018, and 2021 total OPEB 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 rate to 2.50%. For June 30, 2018, the long-term expected rate of return was lowered to 7.20%. For June 30, 2021, the long-term expected rate of return was lowered to 6.90% and the inflation rate was lowered to 2.40%. In addition, the healthy mortality assumption was changed to reflect an updated mortality improvement scale for all groups.

*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

Year Ended June 30	(a) Contractually required contribution	(b) Contributions in relation to the contractually required contribution	(a-b) Contribution deficiency (excess)	(c) County's covered payroll	(b/c) Contributions as a percent of covered payroll
2023	$ 3,164	$ 3,164	$ -	$ 12,543,727	0.03%
2022	3,255	3,255	-	18,932,674	0.02%
2021	12,346	12,346	-	17,747,759	0.07%
2020	74,096	74,096	-	16,561,536	0.45%
2019	51,547	51,547	-	15,267,201	0.34%
2018	61,275	61,275	-	14,278,582	0.43%
2017	55,189	55,189	-	13,705,222	0.40%

Changes in Assumptions

The Public Employees Retirement System Board adopted assumption changes that were used to measure the June 30, 2016, 2018, and 2021 total OPEB 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 rate to 2.50%. For June 30, 2018, the long-term expected rate of return was lowered to 7.20%. For June 30, 2021, the long-term expected rate of return was lowered to 6.90% and the inflation rate was lowered to 2.40%. In addition, the healthy mortality assumption was changed to reflect an updated mortality improvement scale for all groups.

*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, 2023

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Property taxes	$ 10,776,870	$ 10,776,870	$ 225,046
Room taxes	1,840,200	1,840,200	(147,979)
Strategic Investment Program taxes	244,200	244,200	7,513
Liquor taxes	253,500	253,500	56,486
Other taxes	163,550	163,550	15,402
Timber and land sales	4,558,590	4,558,590	589,217
Licenses, permits, and fees	248,050	248,050	(3,934)
Intergovernmental	4,227,850	4,252,789	(321,112)
Charges for services	840,520	840,520	(22,481)
Fines and forfeitures	22,500	22,500	9,781
Investment earnings	45,000	45,000	277,805
Miscellaneous	1,489,490	1,489,490	50,746
Total revenues	24,710,320	24,735,259	736,490
EXPENDITURES			
Board of Commissioners			
Current			
Materials and services	139,340	139,340	(25,666)
Board of Property Tax Appeals			
Current			
Personnel services	41,550	41,550	(10,456)
Materials and services	1,930	1,930	(1,411)
Total Board of Property Tax Appeals	43,480	43,480	(11,867)
County Manager			
Current			
Personnel services	1,143,890	1,157,990	(5,366)
Materials and services	80,610	86,610	2,058
Total County Manager	1,224,500	1,244,600	(3,308)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 11,001,916	$ -	$ 11,001,916
1,692,221	-	1,692,221
251,713	-	251,713
309,986	-	309,986
178,952	-	178,952
5,147,807	-	5,147,807
244,116	-	244,116
3,931,677	-	3,931,677
818,039	-	818,039
32,281	-	32,281
322,805	-	322,805
1,540,236	-	1,540,236
25,471,749	-	25,471,749
113,674	-	113,674
31,094	-	31,094
519	-	519
31,613	-	31,613
1,152,624	-	1,152,624
88,668	-	88,668
1,241,292	-	1,241,292

(Continued)

CLATSOP COUNTY
Oregon

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

GENERAL FUND

For the Year Ended June 30, 2023

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
EXPENDITURES (Continued)			
Human Resources			
Current			
Personnel services	$ 440,060	$ 340,060	$ (29,006)
Materials and services	164,530	294,530	(30,048)
Total Human Resources	604,590	634,590	(59,054)
Assessment and Taxation			
Current			
Personnel services	1,845,550	1,845,550	(131,442)
Materials and services	84,270	84,270	(6,779)
Total Assessment and Taxation	1,929,820	1,929,820	(138,221)
Property Management			
Current			
Personnel services	59,270	59,270	(59,270)
Materials and services	26,950	26,950	(9,857)
Special payments	300	300	(245)
Total Property Management	86,520	86,520	(69,372)
County Counsel			
Current			
Personnel services	-	245,150	(22,678)
Materials and services	150,000	50,000	(6,567)
Total County Counsel	150,000	295,150	(29,245)
Clerk - Admin and Elections			
Current			
Personnel services	357,020	357,020	(24,556)
Materials and services	134,600	149,600	(37,361)
Total Clerk - Admin and Elections	491,620	506,620	(61,917)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 311,054	$ -	$ 311,054
264,482	-	264,482
575,536	-	575,536
1,714,108	-	1,714,108
77,491	-	77,491
1,791,599	-	1,791,599
-	-	-
17,093	-	17,093
55	-	55
17,148	-	17,148
222,472	-	222,472
43,433	-	43,433
265,905	-	265,905
332,464	-	332,464
112,239	-	112,239
444,703	-	444,703

(Continued)

CLATSOP COUNTY
Oregon

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

GENERAL FUND

For the Year Ended June 30, 2023

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
EXPENDITURES (Continued)			
Clerk - Records			
Current			
Personnel services	$ 191,070	$ 191,070	$ (29,489)
Materials and services	12,790	12,790	(3,419)
Total Clerk - Records	203,860	203,860	(32,908)
Budget and Finance			
Current			
Personnel services	503,610	503,610	(103,062)
Materials and services	115,500	115,500	2,313
Total Budget and Finance	619,110	619,110	(100,749)
Information Systems			
Current			
Personnel services	1,277,380	1,277,380	(28,946)
Materials and services	242,820	242,820	(2,799)
Total Information Systems	1,520,200	1,520,200	(31,745)
Building and Grounds			
Current			
Personnel services	751,490	751,490	(42,476)
Materials and services	693,490	693,490	(28,865)
Special payments	900	900	(93)
Total Building and Grounds	1,445,880	1,445,880	(71,434)
Dues and Special Assessment			
Current			
Materials and services	498,970	544,170	503
Special payments	352,710	352,710	(231,560)
Total Dues and Special Assessment	851,680	896,880	(231,057)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 161,581	$ -	$ 161,581
9,371	-	9,371
170,952	-	170,952
400,548	-	400,548
117,813	-	117,813
518,361	-	518,361
1,248,434	-	1,248,434
240,021	-	240,021
1,488,455	-	1,488,455
709,014	-	709,014
664,625	-	664,625
807	-	807
1,374,446	-	1,374,446
544,673	-	544,673
121,150	-	121,150
665,823	-	665,823

(Continued)

CLATSOP COUNTY
Oregon

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

GENERAL FUND

For the Year Ended June 30, 2023

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
EXPENDITURES (Continued)			
County Tourism			
Current			
Personnel services	$ 68,050	$ 68,050	$ 828
Materials and services	542,670	542,670	(444,252)
Special payments	4,000	4,000	-
Total County Tourism	614,720	614,720	(443,424)
Animal Control			
Current			
Personnel services	420,270	489,230	3,593
Materials and services	120,810	150,380	(18,664)
Total Animal Control	541,080	639,610	(15,071)
District Attorney			
Current			
Personnel services	2,191,150	2,191,150	(174,945)
Materials and services	121,510	121,510	(21,855)
Total District Attorney	2,312,660	2,312,660	(196,800)
Medical Examiner			
Current			
Personnel services	148,050	177,550	(2,627)
Materials and services	45,850	45,850	(8,802)
Special payments	200	200	(200)
Total Medical Examiner	194,100	223,600	(11,629)
Sheriff Support Division			
Current			
Personnel services	790,510	790,510	(7,642)
Materials and services	63,450	63,450	(19,065)
Total Sheriff Support Division	853,960	853,960	(26,707)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 68,878	$ -	$ 68,878
98,418	-	98,418
4,000	-	4,000
171,296	-	171,296
492,823	-	492,823
131,716	-	131,716
624,539	-	624,539
2,016,205	-	2,016,205
99,655	-	99,655
2,115,860	-	2,115,860
174,923	-	174,923
37,048	-	37,048
-	-	-
211,971	-	211,971
782,868	-	782,868
44,385	-	44,385
827,253	-	827,253

(Continued)

CLATSOP COUNTY
Oregon

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

GENERAL FUND

For the Year Ended June 30, 2023

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
EXPENDITURES (Continued)			
Sheriff Criminal Division			
Current			
Personnel services	$ 4,316,840	$ 4,232,310	$ (403,357)
Materials and services	913,700	913,700	(43,727)
Special payments	4,000	4,000	2,451
Total Sheriff Criminal Division	5,234,540	5,150,010	(444,633)
Corrections			
Current			
Personnel services	4,800,140	4,800,140	(479,660)
Materials and services	554,050	554,050	(199,944)
Total Corrections	5,354,190	5,354,190	(679,604)
Juvenile Department			
Current			
Personnel services	803,870	803,870	(17,802)
Materials and services	153,650	153,650	(40,669)
Special payments	12,000	12,000	1,685
Total Juvenile Department	969,520	969,520	(56,786)
Emergency Management			
Current			
Personnel services	411,050	411,050	(53,309)
Materials and services	104,570	114,509	(40,002)
Total Emergency Services	515,620	525,559	(93,311)
Surveyor			
Current			
Personnel services	273,730	273,730	(21,195)
Materials and services	4,990	4,990	(2,414)
Total Surveyor	278,720	278,720	(23,609)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 3,828,953	$ -	$ 3,828,953
869,973	-	869,973
6,451	-	6,451
4,705,377	-	4,705,377
4,320,480	-	4,320,480
354,106	-	354,106
4,674,586	-	4,674,586
786,068	-	786,068
112,981	-	112,981
13,685	-	13,685
912,734	-	912,734
357,741	-	357,741
74,507	-	74,507
432,248	-	432,248
252,535	-	252,535
2,576	-	2,576
255,111	-	255,111

(Continued)

CLATSOP COUNTY
Oregon

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

GENERAL FUND

For the Year Ended June 30, 2023

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
EXPENDITURES (Continued)			
Planning Division			
Current			
Personnel services	$ 683,160	$ 683,160	$ (5,102)
Materials and services	103,280	103,280	(65,270)
Total Planning Division	786,440	786,440	(70,372)
Parks Maintenance			
Current			
Personnel services	305,690	305,690	(20,539)
Materials and services	72,660	72,660	(8,175)
Special payments	640	640	(213)
Total Parks Maintenance	378,990	378,990	(28,927)
Jail Nurse			
Current			
Personnel services	553,290	553,290	(195,538)
Materials and services	670,500	670,500	(460,836)
Total Jail Nurse	1,223,790	1,223,790	(656,374)
Code Compliance			
Current			
Personnel services	282,240	282,240	(275)
Materials and services	65,680	65,680	(41,864)
Total Code Compliance	347,920	347,920	(42,139)
Contingency	3,086,570	2,802,620	(2,802,620)
Total expenditures	32,003,420	32,028,359	(6,458,549)
Excess (deficiency) of revenues over (under) expenditures	(7,293,100)	(7,293,100)	7,195,039

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 678,058	$ -	$ 678,058
38,010	-	38,010
716,068	-	716,068
285,151	-	285,151
64,485	-	64,485
427	-	427
350,063	-	350,063
357,752	-	357,752
209,664	-	209,664
567,416	-	567,416
281,965	-	281,965
23,816	-	23,816
305,781	-	305,781
-	-	-
25,569,810	-	25,569,810
(98,061)	-	(98,061)

(Continued)

CLATSOP COUNTY
Oregon

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

GENERAL FUND

For the Year Ended June 30, 2023

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
OTHER FINANCING SOURCES (USES)			
Transfers in	$ 659,750	$ 659,750	$ (43,757)
Transfers out	(2,815,940)	(2,815,940)	-
Total other financing sources (uses)	(2,156,190)	(2,156,190)	(43,757)
Net change in fund balance	(9,449,290)	(9,449,290)	7,151,282
Fund balance - beginning	10,316,330	10,316,330	509,590
Fund balance - ending	$ 867,040	$ 867,040	$ 7,660,872

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 615,993	$ -	$ 615,993
(2,815,940)	-	(2,815,940)
(2,199,947)	-	(2,199,947)
(2,298,008)	-	(2,298,008)
10,825,920	-	10,825,920
$ 8,527,912	$ -	$ 8,527,912

CLATSOP COUNTY
Oregon

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

GENERAL ROADS FUND

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Intergovernmental	$ 9,007,400	$ 9,007,400	$ (84,054)
Charges for services	231,000	231,000	55,797
Investment earnings	39,000	39,000	377,609
Miscellaneous	16,630	16,630	5,145
Total revenues	9,294,030	9,294,030	354,497
EXPENDITURES			
Administration and Support			
Current			
Personnel services	811,660	806,460	(67,201)
Materials and services	360,890	360,890	(6,502)
Capital outlay	-	5,200	(21)
Total Administration and Support	1,172,550	1,172,550	(73,724)
Maintenance and Construction			
Current			
Personnel services	3,083,880	3,083,880	(297,890)
Materials and services	4,069,140	4,557,140	(1,475,925)
Special payments	42,250	42,250	(36,094)
Capital outlay	3,200,000	3,200,000	(726,349)
Total Maintenance and Construction	10,395,270	10,883,270	(2,536,258)
Contingency	2,868,960	2,380,960	(2,380,960)
Total expenditures	14,436,780	14,436,780	(4,990,942)
Excess (deficiency) of revenues over (under) expenditures	(5,142,750)	(5,142,750)	5,345,439
Fund balance - beginning	13,151,540	13,151,540	1,609,223
Fund balance - ending	$ 8,008,790	$ 8,008,790	$ 6,954,662

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 8,923,346	$ -	$ 8,923,346
286,797	-	286,797
416,609	-	416,609
21,775	-	21,775
9,648,527	-	9,648,527
739,259	-	739,259
354,388	-	354,388
5,179	-	5,179
1,098,826	-	1,098,826
2,785,990	-	2,785,990
3,081,215	-	3,081,215
6,156	-	6,156
2,473,651	-	2,473,651
8,347,012	-	8,347,012
-	-	-
9,445,838	-	9,445,838
202,689	-	202,689
14,760,763	436,328	15,197,091
$ 14,963,452	$ 436,328	$ 15,399,780

OTHER SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES

CLATSOP COUNTY
Oregon

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2023

	Special Revenue Funds			
	General Government			
	General Fund Stabilization	County Clerk Records	Animal Shelter Donations	Insurance Reserve
ASSETS				
Cash and cash equivalents	$ 3,728,010	$ 7,213	$ 420,296	$ 454,505
Investments	1,453,124	-	-	-
Accounts receivable	-	34	235	-
Property taxes receivable	-	-	-	-
Prepaids	-	-	-	-
Total assets	$ 5,181,134	$ 7,247	$ 420,531	$ 454,505
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable and accrued expenditures	$ -	$ -	$ 8,169	$ 5,547
Accrued payroll and related liabilities	-	-	-	-
Total liabilities	-	-	8,169	5,547
Deferred inflows of resources				
Unavailable revenue - property taxes	-	-	-	-
Unavailable revenue - deposits	-	-	-	-
Deferred 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	-	-	412,362	-
Other	-	7,247	-	-
Committed to capital projects	-	-	-	-
Assigned to:				
Insurance reserve	-	-	-	448,958
Debt service	-	-	-	-
Other	5,181,134	-	-	-
Total fund balances	5,181,134	7,247	412,362	448,958
Total liabilities, deferred inflows of resources, and fund balances	$ 5,181,134	$ 7,247	$ 420,531	$ 454,505

Special Revenue Funds					
General Government	Public Safety				
COVID	Rural Law Enforcement	Child Support	Juvenile Crime Prevention	Community Corrections	Marine Patrol
$ 5,174,635	$ 2,109,641	$ 24,271	$ 200,016	$ 1,872,044	$ 157,055
-	-	-	-	-	-
-	10,027	36,865	21,440	120,480	46,332
-	78,196	-	-	-	-
-	-	-	-	-	-
$ 5,174,635	$ 2,197,864	$ 61,136	$ 221,456	$ 1,992,524	$ 203,387
$ -	$ -	$ 5,087	$ 1,280	$ 95,751	$ 5,037
-	-	3,050	721	23,864	3,767
-	-	8,137	2,001	119,615	8,804
-	61,503	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	61,503	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,136,361	52,999	219,455	1,872,909	194,583
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,174,635	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,174,635	2,136,361	52,999	219,455	1,872,909	194,583
$ 5,174,635	$ 2,197,864	$ 61,136	$ 221,456	$ 1,992,524	$ 203,387

(Continued)

CLATSOP COUNTY
Oregon

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2023

(Continued)

	Special Revenue Funds		
	Public Safety		
	Child Custody Mediation and Drug Project	Courthouse Security	State Timber Enforcement
ASSETS			
Cash and cash equivalents	$ 50,446	$ 53,388	$ 1,057,947
Investments	-	-	-
Accounts receivable	70	505	-
Property taxes receivable	-	-	-
Prepaids	-	-	-
Total assets	$ 50,516	$ 53,893	$ 1,057,947
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable and accrued expenditures	$ 337	$ -	$ -
Accrued payroll and related liabilities	103	-	-
Total liabilities	440	-	-
Deferred inflows of resources			
Unavailable revenue - property taxes	-	-	-
Unavailable revenue - deposits	-	-	-
Deferred 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	50,076	53,893	1,057,947
County fair	-	-	-
Land corner preservation	-	-	-
Parks	-	-	-
Animal shelter	-	-	-
Other	-	-	-
Committed to capital projects	-	-	-
Assigned to:			
Insurance reserve	-	-	-
Debt service	-	-	-
Other	-	-	-
Total fund balances	50,076	53,893	1,057,947
Total liabilities, deferred inflows of resources, and fund balances	$ 50,516	$ 53,893	$ 1,057,947

Special Revenue Funds						
Land Use, Housing, and Transportation				Culture and Recreation - Fair Board	Economic Development	
Building Codes	Land Corner Preservation	Bike Paths	Road District No. 1		Clatsop County Fisheries	Industrial Development Revolving
$ 1,491,440	$ 454,175	$ 134,729	$ 543,684	$ 954,688	$ 218,009	$ 2,315,047
-	-	-	-	-	-	968,715
3,943	333	3,498	-	10,082	93,755	-
-	-	-	110,604	21,459	-	-
-	-	-	-	8,500	-	-
$ 1,495,383	$ 454,508	$ 138,227	$ 654,288	$ 994,729	$ 311,764	$ 3,283,762
$ 23,104	$ 1,985	$ -	$ -	$ 19,292	$ 13,784	$ 18,388
7,456	638	-	-	3,993	9,293	-
30,560	2,623	-	-	23,285	23,077	18,388
-	-	-	86,997	16,835	-	-
-	-	-	-	55,393	-	-
-	-	-	-	-	-	-
-	-	-	86,997	72,228	-	-
-	-	-	-	8,500	-	-
-	-	138,227	567,291	-	-	-
-	-	-	-	-	-	-
1,464,823	-	-	-	-	288,687	3,265,374
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	890,716	-	-
-	451,885	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,464,823	451,885	138,227	567,291	899,216	288,687	3,265,374
$ 1,495,383	$ 454,508	$ 138,227	$ 654,288	$ 994,729	$ 311,764	$ 3,283,762

(Continued)

CLATSOP COUNTY
Oregon

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2023

(Continued)

	Special Revenue Funds			
	Economic Development	Health and Human Services		Education
	Video Lottery	Mental Health Grants	Public Health	Law Library
ASSETS				
Cash and cash equivalents	$ 262,765	$ 969,366	$ 2,042,462	$ 70,755
Investments	-	-	-	-
Accounts receivable	-	111,423	142,378	-
Property taxes receivable	-	-	-	-
Prepaids	-	-	-	-
Total assets	$ 262,765	$ 1,080,789	$ 2,184,840	$ 70,755
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable and accrued expenditures	$ -	$ 48,896	$ 123,522	$ -
Accrued payroll and related liabilities	-	4,074	25,541	-
Total liabilities	-	52,970	149,063	-
Deferred inflows of resources				
Unavailable revenue - property taxes	-	-	-	-
Unavailable revenue - deposits	-	-	-	-
Deferred revenue - grants	-	1,108	20,005	-
Total deferred inflows of resources	-	1,108	20,005	-
Fund balances				
Nonspendable for prepaid items	-	-	-	-
Restricted for:				
Highways and streets	-	-	-	-
Education	-	-	-	70,755
Economic development	262,765	-	-	-
Health and human services	-	1,026,711	2,015,772	-
Public safety	-	-	-	-
County fair	-	-	-	-
Land corner preservation	-	-	-	-
Parks	-	-	-	-
Animal shelter	-	-	-	-
Other	-	-	-	-
Committed to capital projects	-	-	-	-
Assigned to:				
Insurance reserve	-	-	-	-
Debt service	-	-	-	-
Other	-	-	-	-
Total fund balances	262,765	1,026,711	2,015,772	70,755
Total liabilities, deferred inflows of resources, and fund balances	$ 262,765	$ 1,080,789	$ 2,184,840	$ 70,755

Special Revenue Fund			Capital Projects Funds		Total
Education	Debt Service Funds		General Roads	Park and Land	Nonmajor
4-H and Extension	Debt Service	Bond and UAL Reserve	Equipment Replacement	Acquisition and Maintenance	Governmental Funds
$ 377,304	$ 387,862	$ 554,898	$ 108,353	$ 733,469	$ 26,928,473
-	-	968,715	-	-	3,390,554
-	-	-	-	-	601,400
17,261	56,771	-	-	-	284,291
-	-	-	-	-	8,500
$ 394,565	$ 444,633	$ 1,523,613	$ 108,353	$ 733,469	$ 31,213,218
$ 4,742	$ -	$ -	$ 29,197	$ -	$ 404,118
-	-	-	1,987	-	84,487
4,742	-	-	31,184	-	488,605
13,579	44,109	-	-	-	223,023
-	-	-	-	-	55,393
-	-	-	-	-	21,113
13,579	44,109	-	-	-	299,529
-	-	-	-	-	8,500
-	-	-	-	-	705,518
376,244	-	-	-	-	446,999
-	-	-	-	-	5,281,649
-	-	-	-	-	3,042,483
-	-	-	-	-	5,638,223
-	-	-	-	-	890,716
-	-	-	-	-	451,885
-	-	-	-	733,469	733,469
-	-	-	-	-	412,362
-	-	-	-	-	5,181,882
-	-	-	77,169	-	77,169
-	-	-	-	-	448,958
-	400,524	1,523,613	-	-	1,924,137
-	-	-	-	-	5,181,134
376,244	400,524	1,523,613	77,169	733,469	30,425,084
$ 394,565	$ 444,633	$ 1,523,613	$ 108,353	$ 733,469	$ 31,213,218

CLATSOP COUNTY
Oregon

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

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2023

	Special Revenue Funds			
	General Government			
	General Fund Stabilization	County Clerk Records	Animal Shelter Donations	Insurance Reserve
REVENUES				
Property taxes	$ -	$ -	$ -	$ -
Strategic Investment Program taxes	-	-	-	-
Other taxes	-	-	-	-
Timber and land sales	-	-	-	-
Licenses, permits, and fees	-	-	-	-
Intergovernmental	-	-	156	-
Charges for services	-	6,724	10,691	-
Fines and forfeitures	-	-	-	-
Investment earnings	112,238	212	11,746	12,948
Miscellaneous	-	-	20,559	38,623
Total revenues	112,238	6,936	43,152	51,571
EXPENDITURES				
Current				
General government	-	8,117	37,241	45,041
Public safety	-	-	-	-
Land use, housing, and transportation	-	-	-	-
Parks, culture, and recreation	-	-	-	-
Economic development	-	-	-	-
Health and human services	-	-	-	-
Education	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	8,117	37,241	45,041
Excess (deficiency) of revenues over (under) expenditures	112,238	(1,181)	5,911	6,530
OTHER FINANCING SOURCES (USES)				
Transfers in	1,837,820	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	1,837,820	-	-	-
Net change in fund balances	1,950,058	(1,181)	5,911	6,530
Fund balances - beginning	3,231,076	8,428	406,451	442,428
Fund balances - ending	$ 5,181,134	$ 7,247	$ 412,362	$ 448,958

Special Revenue Funds					
General Government	Public Safety				
COVID	Rural Law Enforcement	Child Support	Juvenile Crime Prevention	Community Corrections	Marine Patrol
$ -	$ 1,703,418	$ -	$ -	$ -	$ -
-	111,941	-	-	-	-
-	423	-	-	-	-
-	1,203,801	-	-	-	-
-	-	-	-	-	-
50,000	2,664	173,423	77,225	2,501,155	229,394
-	-	-	-	41,200	-
-	-	-	-	-	-
156,062	83,106	1,215	4,938	63,827	4,619
11,301	16,118	16,829	-	902	-
217,363	3,121,471	191,467	82,163	2,607,084	234,013
824,033	-	-	-	-	-
-	2,844,069	253,342	42,274	2,835,358	215,158
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	127,102	-	-	-	-
824,033	2,971,171	253,342	42,274	2,835,358	215,158
(606,670)	150,300	(61,875)	39,889	(228,274)	18,855
-	-	58,570	-	-	27,200
(426,772)	-	-	-	(33,730)	-
(426,772)	-	58,570	-	(33,730)	27,200
(1,033,442)	150,300	(3,305)	39,889	(262,004)	46,055
6,208,077	1,986,061	56,304	179,566	2,134,913	148,528
$ 5,174,635	$ 2,136,361	$ 52,999	$ 219,455	$ 1,872,909	$ 194,583

(Continued)

CLATSOP COUNTY
Oregon

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

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2023

(Continued)

	Special Revenue Funds		
	Public Safety		
	Child Custody Mediation and Drug Project	Courthouse Security	State Timber Enforcement
REVENUES			
Property taxes	$ -	$ -	$ -
Strategic Investment Program taxes	-	-	-
Other taxes	-	-	-
Timber and land sales	-	-	218,957
Licenses, permits, and fees	-	-	-
Intergovernmental	38,222	49,883	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment earnings	1,590	1,886	29,290
Miscellaneous	-	-	-
Total revenues	39,812	51,769	248,247
EXPENDITURES			
Current			
General government	-	-	-
Public safety	25,446	72,620	134,510
Land use, housing, and transportation	11	-	-
Parks, culture, and recreation	-	-	-
Economic development	-	-	-
Health and human services	-	-	-
Education	-	-	-
Debt service	-	-	-
Capital outlay	-	-	-
Total expenditures	25,457	72,620	134,510
Excess (deficiency) of revenues over (under) expenditures	14,355	(20,851)	113,737
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	(4,000)	(10,000)
Total other financing sources (uses)	-	(4,000)	(10,000)
Net change in fund balances	14,355	(24,851)	103,737
Fund balances - beginning	35,721	78,744	954,210
Fund balances - ending	$ 50,076	$ 53,893	$ 1,057,947

Special Revenue Funds						
					Economic Development	
Land Use, Housing, and Transportation				Culture and Recreation - Fair Board		Industrial Development Revolving
Building Codes	Land Corner Preservation	Bike Paths	Road District No. 1		Clatsop County Fisheries	
$ -	$ -	$ -	$ 2,408,933	$ 497,665	$ -	$ -
-	-	-	158,326	-	-	-
-	-	-	598	124	-	-
-	-	-	1,702,387	117,118	-	10,000
927,560	-	-	-	-	-	-
-	-	37,076	-	53,167	798,294	-
30,907	59,082	-	-	94,528	7,341	-
-	-	-	-	-	-	-
42,402	13,028	3,358	26,087	24,327	5,727	105,116
2,722	230	-	840	243,021	498	-
1,003,591	72,340	40,434	4,297,171	1,029,950	811,860	115,116
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,157	65	-	4,041,870	-	-	-
898,426	64,265	600	-	785,108	-	-
-	-	-	-	-	807,477	50,220
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	28,358	-	-
899,583	64,330	600	4,041,870	813,466	807,477	50,220
104,008	8,010	39,834	255,301	216,484	4,383	64,896
-	-	-	-	2,500	-	-
(26,640)	-	-	-	-	-	-
(26,640)	-	-	-	2,500	-	-
77,368	8,010	39,834	255,301	218,984	4,383	64,896
1,387,455	443,875	98,393	311,990	680,232	284,304	3,200,478
$ 1,464,823	$ 451,885	$ 138,227	$ 567,291	$ 899,216	$ 288,687	$ 3,265,374

(Continued)

CLATSOP COUNTY
Oregon

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

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2023

(Continued)

	Special Revenue Funds			
	Economic Development	Health and Human Services		Education
	Video Lottery	Mental Health Grants	Public Health	Law Library
REVENUES				
Property taxes	$ -	$ -	$ -	$ -
Strategic Investment Program taxes	-	-	-	-
Other taxes	-	23,228	-	-
Timber and land sales	-	-	-	-
Licenses, permits, and fees	-	-	1,910	-
Intergovernmental	500,749	2,900,528	1,630,392	-
Charges for services	-	19,896	912,173	-
Fines and forfeitures	-	-	-	46,322
Investment earnings	5,327	21,285	55,619	2,093
Miscellaneous	-	320	31,249	339
Total revenues	506,076	2,965,257	2,631,343	48,754
EXPENDITURES				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Land use, housing, and transportation	-	-	-	-
Parks, culture, and recreation	-	-	-	-
Economic development	80,208	-	-	-
Health and human services	-	2,380,501	3,441,664	-
Education	-	-	-	14,977
Debt service	-	-	-	-
Capital outlay	-	-	19,049	-
Total expenditures	80,208	2,380,501	3,460,713	14,977
Excess (deficiency) of revenues over (under) expenditures	425,868	584,756	(829,370)	33,777
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	825,230	-
Transfers out	(477,770)	-	-	-
Total other financing sources (uses)	(477,770)	-	825,230	-
Net change in fund balances	(51,902)	584,756	(4,140)	33,777
Fund balances - beginning	314,667	441,955	2,019,912	36,978
Fund balances - ending	$ 262,765	$ 1,026,711	$ 2,015,772	$ 70,755

Special Revenue Fund Education 4-H and Extension	Debt Service Funds: Debt Service	Debt Service Funds: Bond and UAL Reserve	Capital Projects Funds: General Roads Equipment Replacement	Capital Projects Funds: Park and Land Acquisition and Maintenance	Total Nonmajor Governmental Funds
$ 377,969	$ 1,168,932	$ -	$ -	$ -	$ 6,156,917
8,040	-	-	-	-	278,307
94	305	-	-	-	24,772
89,344	-	-	-	-	3,341,607
-	-	-	-	-	929,470
-	-	-	533,480	-	9,575,808
-	-	-	-	-	1,182,542
-	-	-	-	-	46,322
12,035	26,582	47,150	6,326	24,543	904,682
52	-	-	262	-	383,865
487,534	1,195,819	47,150	540,068	24,543	22,824,292
-	-	-	-	-	914,432
-	-	-	-	-	6,422,777
-	-	-	159,924	-	4,203,027
-	-	-	-	32,881	1,781,280
-	-	-	-	-	937,905
-	-	-	-	-	5,822,165
366,749	-	-	-	-	381,726
-	1,550,710	-	-	-	1,550,710
-	-	-	422,362	-	596,871
366,749	1,550,710	-	582,286	32,881	22,610,893
120,785	(354,891)	47,150	(42,218)	(8,338)	213,399
-	163,350	-	-	-	2,914,670
-	-	-	-	(50,000)	(1,028,912)
-	163,350	-	-	(50,000)	1,885,758
120,785	(191,541)	47,150	(42,218)	(58,338)	2,099,157
255,459	592,065	1,476,463	119,387	791,807	28,325,927
$ 376,244	$ 400,524	$ 1,523,613	$ 77,169	$ 733,469	$ 30,425,084

CLATSOP COUNTY
Oregon

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

GENERAL FUND STABILIZATION

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Investment earnings	$ 7,000	$ 6,770	$ 105,468
EXPENDITURES			
County Clerk Records			
Contingency	5,084,710	5,084,480	(5,084,480)
Excess (deficiency) of revenues over (under) expenditures	(5,077,710)	(5,077,710)	5,189,948
OTHER FINANCING SOURCES (USES)			
Transfers in	1,837,820	1,837,820	-
Net change in fund balance	(3,239,890)	(3,239,890)	5,189,948
Fund balance - beginning	3,239,890	3,239,890	(8,814)
Fund balance - ending	$ -	$ -	$ 5,181,134

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 112,238	$ -	$ 112,238
-	-	-
112,238	-	112,238
1,837,820	-	1,837,820
1,950,058	-	1,950,058
3,231,076	-	3,231,076
$ 5,181,134	$ -	$ 5,181,134

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, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Charges for services	$ 10,000	$ (3,276)	$ 6,724	$ -	$ 6,724
Investment earnings	50	162	212	-	212
Total revenues	10,050	(3,114)	6,936	-	6,936
EXPENDITURES					
County Clerk Records					
Current					
Materials and services	10,200	(2,083)	8,117	-	8,117
Contingency	8,950	(8,950)	-	-	-
Total expenditures	19,150	(11,033)	8,117	-	8,117
Excess (deficiency) of revenues over (under) expenditures	(9,100)	7,919	(1,181)	-	(1,181)
Fund balance - beginning	9,100	(672)	8,428	-	8,428
Fund balance - ending	$ -	$ 7,247	$ 7,247	$ -	$ 7,247

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, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ -	$ 156	$ 156	$ -	$ 156
Charges for services	8,300	2,391	10,691	-	10,691
Investment earnings	2,000	9,746	11,746	-	11,746
Miscellaneous	22,000	(1,441)	20,559	-	20,559
Total revenues	32,300	10,852	43,152	-	43,152
EXPENDITURES					
Animal Shelter Enhancement					
Current					
Materials and services	65,000	(27,759)	37,241	-	37,241
Contingency	362,180	(362,180)	-	-	-
Total expenditures	427,180	(389,939)	37,241	-	37,241
Excess (deficiency) of revenues over (under) expenditures	(394,880)	400,791	5,911	-	5,911
Fund balance - beginning	394,880	11,571	406,451	-	406,451
Fund balance - ending	$ -	$ 412,362	$ 412,362	$ -	$ 412,362

CLATSOP COUNTY
Oregon

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

INSURANCE RESERVE FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Investment earnings	$ 2,000	$ 10,948	$ 12,948	$ -	$ 12,948
Miscellaneous	-	38,623	38,623	-	38,623
Total revenues	2,000	49,571	51,571	-	51,571
EXPENDITURES					
Insurance Reserve					
Current					
Materials and services	443,720	(398,679)	45,041	-	45,041
Excess (deficiency) of revenues over (under) expenditures	(441,720)	448,250	6,530	-	6,530
Fund balance - beginning	441,720	708	442,428	-	442,428
Fund balance - ending	$ -	$ 448,958	$ 448,958	$ -	$ 448,958

CLATSOP COUNTY
Oregon

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

COVID FUND

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Intergovernmental	$ -	$ -	$ 50,000
Investment earnings	15,000	15,000	141,062
Miscellaneous	-	-	11,301
Total revenues	15,000	15,000	202,363
EXPENDITURES			
PA COVID-19			
Current			
Materials and services	645,000	2,240,000	(1,466,067)
Other charges	1,695,100	100,100	(50,000)
Contingency	2,621,080	2,621,080	(2,621,080)
Total expenditures	4,961,180	4,961,180	(4,137,147)
Excess (deficiency) of revenues over (under) expenditures	(4,946,180)	(4,946,180)	4,339,510
OTHER FINANCING SOURCES (USES)			
Transfers out	(481,750)	(481,750)	(54,978)
Net change in fund balance	(5,427,930)	(5,427,930)	4,394,488
Fund balance - beginning	5,427,930	5,427,930	780,147
Fund balance - ending	$ -	$ -	$ 5,174,635

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 50,000	$ -	$ 50,000
156,062	-	156,062
11,301	-	11,301
217,363	-	217,363
773,933	-	773,933
50,100	-	50,100
-	-	-
824,033	-	824,033
(606,670)	-	(606,670)
(426,772)	-	(426,772)
(1,033,442)	-	(1,033,442)
6,208,077	-	6,208,077
$ 5,174,635	$ -	$ 5,174,635

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, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Property taxes	$1,659,760	$ 43,658	$1,703,418	$ -	$1,703,418
Strategic Investment Program taxes	108,600	3,341	111,941	-	111,941
Other taxes	-	423	423	-	423
Timber and land sales	1,083,570	120,231	1,203,801	-	1,203,801
Intergovernmental	-	2,664	2,664	-	2,664
Investment earnings	10,600	72,506	83,106	-	83,106
Miscellaneous	-	16,118	16,118	-	16,118
Total revenues	2,862,530	258,941	3,121,471	-	3,121,471
EXPENDITURES					
Sheriff Rural Law Enforcement District					
Current					
Personnel services	2,395,150	(272,443)	2,122,707	-	2,122,707
Materials and services	753,300	(57,938)	695,362	-	695,362
Special payments	26,000	-	26,000	-	26,000
Capital outlay	128,400	(1,298)	127,102	-	127,102
Contingency	1,404,710	(1,404,710)	-	-	-
Total expenditures	4,707,560	(1,736,389)	2,971,171	-	2,971,171
Excess (deficiency) of revenues over (under) expenditures	(1,845,030)	1,995,330	150,300	-	150,300
Fund balance - beginning	1,910,350	75,711	1,986,061	-	1,986,061
Fund balance - ending	$ 65,320	$ 2,071,041	$ 2,136,361	$ -	$ 2,136,361

CLATSOP COUNTY
Oregon

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

CHILD SUPPORT FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 178,530	$ (5,107)	$ 173,423	$ -	$ 173,423
Investment earnings	-	1,215	1,215	-	1,215
Miscellaneous	16,630	199	16,829	-	16,829
Total revenues	195,160	(3,693)	191,467	-	191,467
EXPENDITURES					
Child Support					
Current					
Personnel services	221,080	(6,372)	214,708	-	214,708
Materials and services	42,210	(3,576)	38,634	-	38,634
Contingency	41,500	(41,500)	-	-	-
Total expenditures	304,790	(51,448)	253,342	-	253,342
Excess (deficiency) of revenues over (under) expenditures	(109,630)	47,755	(61,875)	-	(61,875)
OTHER FINANCING SOURCES (USES)					
Transfers in	58,570	-	58,570	-	58,570
Net change in fund balance	(51,060)	47,755	(3,305)	-	(3,305)
Fund balance - beginning	51,060	5,244	56,304	-	56,304
Fund balance - ending	$ -	$ 52,999	$ 52,999	$ -	$ 52,999

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, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 31,500	$ 45,725	$ 77,225	$ -	$ 77,225
Investment earnings	-	4,938	4,938	-	4,938
Total revenues	31,500	50,663	82,163	-	82,163
EXPENDITURES					
Juvenile Crime Prevention					
Current					
Personnel services	34,540	2,282	36,822	-	36,822
Materials and services	8,550	(3,098)	5,452	-	5,452
Contingency	174,420	(174,420)	-	-	-
Total expenditures	217,510	(175,236)	42,274	-	42,274
Excess (deficiency) of revenues over (under) expenditures	(186,010)	225,899	39,889	-	39,889
Fund balance - beginning	186,010	(6,444)	179,566	-	179,566
Fund balance - ending	$ -	$ 219,455	$ 219,455	$ -	$ 219,455

CLATSOP COUNTY
Oregon

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

COMMUNITY CORRECTIONS FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$2,438,910	$ 62,245	$ 2,501,155	$ -	$2,501,155
Charges for services	48,800	(7,600)	41,200	-	41,200
Investment earnings	6,000	57,827	63,827	-	63,827
Miscellaneous	6,200	(5,298)	902	-	902
Total revenues	2,499,910	107,174	2,607,084	-	2,607,084
EXPENDITURES					
Community Corrections					
Current					
Personnel services	1,972,490	(161,057)	1,811,433	-	1,811,433
Materials and services	833,710	(79,122)	754,588	-	754,588
Other charges	490,910	(221,573)	269,337	-	269,337
Contingency	1,323,310	(1,323,310)	-	-	-
Total expenditures	4,620,420	(1,785,062)	2,835,358	-	2,835,358
Excess (deficiency) of revenues over (under) expenditures	(2,120,510)	1,892,236	(228,274)	-	(228,274)
OTHER FINANCING SOURCES (USES)					
Transfers out	(33,730)	-	(33,730)	-	(33,730)
Net change in fund balance	(2,154,240)	1,892,236	(262,004)	-	(262,004)
Fund balance - beginning	2,154,240	(19,327)	2,134,913	-	2,134,913
Fund balance - ending	$ -	$ 1,872,909	$ 1,872,909	$ -	$ 1,872,909

CLATSOP COUNTY
Oregon

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

MARINE PATROL FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 249,580	$ (20,186)	$ 229,394	$ -	$ 229,394
Investment earnings	600	4,019	4,619	-	4,619
Total revenues	250,180	(16,167)	234,013	-	234,013
EXPENDITURES					
Marine Patrol					
Current					
Personnel services	263,630	(90,423)	173,207	-	173,207
Materials and services	62,060	(20,109)	41,951	-	41,951
Contingency	95,190	(95,190)	-	-	-
Total expenditures	420,880	(205,722)	215,158	-	215,158
Excess (deficiency) of revenues over (under) expenditures	(170,700)	189,555	18,855	-	18,855
OTHER FINANCING SOURCES (USES)					
Transfers in	27,200	-	27,200	-	27,200
Net change in fund balance	(143,500)	189,555	46,055	-	46,055
Fund balance - beginning	143,500	5,028	148,528	-	148,528
Fund balance - ending	$ -	$ 194,583	$ 194,583	$ -	$ 194,583

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, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 33,080	$ 5,142	$ 38,222	$ -	$ 38,222
Investment earnings	-	1,590	1,590	-	1,590
Total revenues	33,080	6,732	39,812	-	39,812
EXPENDITURES					
Child Custody Mediation					
Current					
Personnel services	5,990	355	6,345	-	6,345
Materials and services	37,780	(18,668)	19,112	-	19,112
Contingency	16,670	(16,670)	-	-	-
Total expenditures	60,440	(34,983)	25,457	-	25,457
Excess (deficiency) of revenues over (under) expenditures	(27,360)	41,715	14,355	-	14,355
Fund balance - beginning	27,360	8,361	35,721	-	35,721
Fund balance - ending	$ -	$ 50,076	$ 50,076	$ -	$ 50,076

CLATSOP COUNTY
Oregon

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

COURTHOUSE SECURITY FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 49,000	$ 883	$ 49,883	$ -	$ 49,883
Investment earnings	450	1,436	1,886	-	1,886
Total revenues	49,450	2,319	51,769	-	51,769
EXPENDITURES					
Courthouse Security					
Current					
Personnel services	71,920	-	71,920	-	71,920
Materials and services	10,700	(10,000)	700	-	700
Capital outlay	10,000	(10,000)	-	-	-
Contingency	30,270	(30,270)	-	-	-
Total expenditures	122,890	(50,270)	72,620	-	72,620
Excess (deficiency) of revenues over (under) expenditures	(73,440)	52,589	(20,851)	-	(20,851)
OTHER FINANCING SOURCES (USES)					
Transfers out	(4,000)	-	(4,000)	-	(4,000)
Net change in fund balance	(77,440)	52,589	(24,851)	-	(24,851)
Fund balance - beginning	77,440	1,304	78,744	-	78,744
Fund balance - ending	$ -	$ 53,893	$ 53,893	$ -	$ 53,893

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, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Timber and land sales	$ 195,840	$ 23,117	$ 218,957	$ -	$ 218,957
Investment earnings	2,500	26,790	29,290	-	29,290
Total revenues	198,340	49,907	248,247	-	248,247
EXPENDITURES					
State Timber Enforcement					
Current					
Personnel services	120,000	-	120,000	-	120,000
Materials and services	30,500	(15,990)	14,510	-	14,510
Contingency	973,590	(973,590)	-	-	-
Total expenditures	1,124,090	(989,580)	134,510	-	134,510
Excess (deficiency) of revenues over (under) expenditures	(925,750)	1,039,487	113,737	-	113,737
OTHER FINANCING SOURCES (USES)					
Transfers out	(10,000)	-	(10,000)	-	(10,000)
Net change in fund balance	(935,750)	1,039,487	103,737	-	103,737
Fund balance - beginning	935,750	18,460	954,210	-	954,210
Fund balance - ending	$ -	$ 1,057,947	$ 1,057,947	$ -	$ 1,057,947

CLATSOP COUNTY
Oregon

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

BUILDING CODES FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Licenses, permits, and fees	$ 867,500	$ 60,060	$ 927,560	$ -	$ 927,560
Charges for services	17,200	13,707	30,907	-	30,907
Investment earnings	10,000	32,402	42,402	-	42,402
Miscellaneous	1,670	1,052	2,722	-	2,722
Total revenues	896,370	107,221	1,003,591	-	1,003,591
EXPENDITURES					
Building Codes					
Current					
Personnel services	767,660	(17,234)	750,426	-	750,426
Materials and services	196,130	(46,973)	149,157	-	149,157
Contingency	1,182,540	(1,182,540)	-	-	-
Total expenditures	2,146,330	(1,246,747)	899,583	-	899,583
Excess (deficiency) of revenues over (under) expenditures	(1,249,960)	1,353,968	104,008	-	104,008
OTHER FINANCING SOURCES (USES)					
Transfers out	(93,340)	(66,700)	(26,640)	-	(26,640)
Net change in fund balance	(1,343,300)	1,420,668	77,368	-	77,368
Fund balance - beginning	1,343,300	44,155	1,387,455	-	1,387,455
Fund balance - ending	$ -	$ 1,464,823	$ 1,464,823	$ -	$ 1,464,823

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, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Charges for services	$ 110,000	$ (50,918)	$ 59,082	$ -	$ 59,082
Investment earnings	1,300	11,728	13,028	-	13,028
Miscellaneous	230	-	230	-	230
Total revenues	111,530	(39,190)	72,340	-	72,340
EXPENDITURES					
Surveyor - Land Corner 120					
Current					
Personnel services	52,290	(6,960)	45,330	-	45,330
Materials and services	38,680	(19,680)	19,000	-	19,000
Contingency	458,730	(458,730)	-	-	-
Total expenditures	549,700	(485,370)	64,330	-	64,330
Excess (deficiency) of revenues over (under) expenditures	(438,170)	446,180	8,010	-	8,010
Fund balance - beginning	438,170	5,705	443,875	-	443,875
Fund balance - ending	$ -	$ 451,885	$ 451,885	$ -	$ 451,885

CLATSOP COUNTY
Oregon

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

BIKE PATHS FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 37,090	$ (14)	$ 37,076	$ -	$ 37,076
Investment earnings	600	2,758	3,358	-	3,358
Total revenues	37,690	2,744	40,434	-	40,434
EXPENDITURES					
Bike Paths					
Current					
Materials and services	75,600	(75,000)	600	-	600
Contingency	38,350	(38,350)	-	-	-
Total expenditures	113,950	(113,350)	600	-	600
Excess (deficiency) of revenues over (under) expenditures	(76,260)	116,094	39,834	-	39,834
Fund balance - beginning	76,260	22,133	98,393	-	98,393
Fund balance - ending	$ -	$ 138,227	$ 138,227	$ -	$ 138,227

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, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Property taxes	$ 2,341,630	$ 67,303	$ 2,408,933	$ -	$ 2,408,933
Strategic Investment Program taxes	153,600	4,726	158,326	-	158,326
Other taxes	-	598	598	-	598
Timber and land sales	1,532,360	170,027	1,702,387	-	1,702,387
Investment earnings	3,000	23,087	26,087	-	26,087
Miscellaneous	-	840	840	-	840
Total revenues	4,030,590	266,581	4,297,171	-	4,297,171
EXPENDITURES					
Road District No. 1					
Current					
Materials and services	2,900	(350)	2,550	-	2,550
Special payments	4,039,320	-	4,039,320	-	4,039,320
Total expenditures	4,042,220	(350)	4,041,870	-	4,041,870
Excess (deficiency) of revenues over (under) expenditures	(11,630)	266,931	255,301	-	255,301
Fund balance - beginning	11,630	300,360	311,990	-	311,990
Fund balance - ending	$ -	$ 567,291	$ 567,291	$ -	$ 567,291

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, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Property taxes	$ 469,580	$ 28,085	$ 497,665	$ -	$ 497,665
Other taxes	-	124	124	-	124
Timber and land sales	75,380	41,738	117,118	-	117,118
Intergovernmental	53,000	167	53,167	-	53,167
Charges for services	95,000	(472)	94,528	-	94,528
Investment earnings	2,000	22,327	24,327	-	24,327
Miscellaneous	210,500	32,521	243,021	-	243,021
Total revenues	905,460	124,490	1,029,950	-	1,029,950
EXPENDITURES					
Fair General Operation					
Current					
Personnel services	356,370	(114,167)	242,203	-	242,203
Materials and services	670,130	(127,225)	542,905	-	542,905
Capital outlay	30,000	(1,642)	28,358	-	28,358
Contingency	519,510	(519,510)	-	-	-
Total expenditures	1,576,010	(762,544)	813,466	-	813,466
Excess (deficiency) of revenues over (under) expenditures	(670,550)	887,034	216,484	-	216,484
OTHER FINANCING SOURCES (USES)					
Transfers in	2,500	-	2,500	-	2,500
Net change in fund balance	(668,050)	887,034	218,984	-	218,984
Fund balance - beginning	668,050	12,182	680,232	-	680,232
Fund balance - ending	$ -	$ 899,216	$ 899,216	$ -	$ 899,216

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, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 801,700	$ (3,406)	$ 798,294	$ -	$ 798,294
Charges for services	1,000	6,341	7,341	-	7,341
Investment earnings	1,000	4,727	5,727	-	5,727
Miscellaneous	380	118	498	-	498
Total revenues	804,080	7,780	811,860	-	811,860
EXPENDITURES					
Clatsop County Fisheries					
Current					
Personnel services	597,080	(10,329)	586,751	-	586,751
Materials and services	243,040	(22,314)	220,726	-	220,726
Contingency	227,250	(227,250)	-	-	-
Total expenditures	1,067,370	(259,893)	807,477	-	807,477
Excess (deficiency) of revenues over (under) expenditures	(263,290)	267,673	4,383	-	4,383
Fund balance - beginning	263,290	21,014	284,304	-	284,304
Fund balance - ending	$ -	$ 288,687	$ 288,687	$ -	$ 288,687

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, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Timber and land sales	$ -	$ 10,000	$ 10,000	$ -	$ 10,000
Investment earnings	5,000	100,116	105,116	-	105,116
Total revenues	5,000	110,116	115,116	-	115,116
EXPENDITURES					
Industrial Development Revolving Fund					
Current					
Materials and services	201,800	(151,580)	50,220	-	50,220
Contingency	2,995,240	(2,995,240)	-	-	-
Total expenditures	3,197,040	(3,146,820)	50,220	-	50,220
Excess (deficiency) of revenues over (under) expenditures	(3,192,040)	3,256,936	64,896	-	64,896
Fund balance - beginning	3,192,040	8,438	3,200,478	-	3,200,478
Fund balance - ending	$ -	$ 3,265,374	$ 3,265,374	$ -	$ 3,265,374

CLATSOP COUNTY
Oregon

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

VIDEO LOTTERY FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 350,000	$ 150,749	$ 500,749	$ -	$ 500,749
Investment earnings	1,000	4,327	5,327	-	5,327
Miscellaneous	3,000	(3,000)	-	-	-
Total revenues	354,000	152,076	506,076	-	506,076
EXPENDITURES					
Video Lottery					
Current					
Materials and services	14,900	(4,692)	10,208	-	10,208
Special payments	173,000	(103,000)	70,000	-	70,000
Total expenditures	187,900	(107,692)	80,208	-	80,208
Excess (deficiency) of revenues over (under) expenditures	166,100	259,768	425,868	-	425,868
OTHER FINANCING SOURCES (USES)					
Transfers out	(477,770)	-	(477,770)	-	(477,770)
Net change in fund balance	(311,670)	259,768	(51,902)	-	(51,902)
Fund balance - beginning	311,670	2,997	314,667	-	314,667
Fund balance - ending	$ -	$ 262,765	$ 262,765	$ -	$ 262,765

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, 2023

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Other taxes	$ 29,000	$ 29,000	$ (5,772)
Intergovernmental	1,936,450	2,982,796	(82,268)
Charges for services	33,000	33,000	(13,104)
Investment earnings	1,500	1,500	19,785
Miscellaneous	320	320	-
Total revenues	2,000,270	3,046,616	(81,359)
EXPENDITURES			
Mental Health			
Current			
Personnel services	23,730	26,030	(429)
Materials and services	3,550	4,550	(358)
Special payments	1,775,930	2,707,637	(563,871)
Total Mental Health	1,803,210	2,738,217	(564,658)
Drug and Alcohol Prevention			
Current			
Personnel services	164,830	288,949	(160,478)
Materials and services	49,750	79,750	(1,279)
Total Drug and Alcohol Prevention	214,580	368,699	(161,757)
Contingency	411,880	369,100	(369,100)
Total expenditures	2,429,670	3,476,016	(1,095,515)
Excess (deficiency) of revenues over (under) expenditures	(429,400)	(429,400)	1,014,156
Fund balance - beginning	429,400	429,400	12,555
Fund balance - ending	$ -	$ -	$ 1,026,711

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 23,228	$ -	$ 23,228
2,900,528	-	2,900,528
19,896	-	19,896
21,285	-	21,285
320	-	320
2,965,257	-	2,965,257
25,601	-	25,601
4,192	-	4,192
2,143,766	-	2,143,766
2,173,559	-	2,173,559
128,471	-	128,471
78,471	-	78,471
206,942	-	206,942
-	-	-
2,380,501	-	2,380,501
584,756	-	584,756
441,955	-	441,955
$ 1,026,711	$ -	$ 1,026,711

CLATSOP COUNTY
Oregon

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

PUBLIC HEALTH FUND

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Licenses, permits, and fees	$ 2,610	$ 2,610	$ (700)
Intergovernmental	1,318,330	2,158,775	(528,383)
Charges for services	996,630	1,034,788	(122,615)
Investment earnings	10,230	10,230	45,389
Miscellaneous	7,450	7,450	23,799
Total revenues	2,335,250	3,213,853	(582,510)
EXPENDITURES			
HHS Community Health			
Current			
Personnel services	833,660	986,171	(323,340)
Materials and services	366,040	435,432	(199,471)
Special payments	-	-	1,600
Capital outlay	12,000	12,000	(294)
Total HHS Community Health	1,211,700	1,433,603	(521,505)
Tobacco Prevention			
Current			
Personnel services	178,100	247,260	(72,106)
Materials and services	25,500	155,370	(128,293)
Total Tobacco Prevention	203,600	402,630	(200,399)
Immunization			
Current			
Personnel services	73,880	73,880	(6,367)
Materials and services	206,740	267,680	(258,566)
Capital outlay	-	-	7,205
Total Immunization	280,620	341,560	(257,728)
HIV Block Grant			
Current			
Personnel services	87,120	87,120	(6,050)
Materials and services	69,950	69,950	(45,615)
Total HIV Block Grant	157,070	157,070	(51,665)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 1,910	$ -	$ 1,910
1,630,392	-	1,630,392
912,173	-	912,173
55,619	-	55,619
31,249	-	31,249
2,631,343	-	2,631,343
662,831	-	662,831
235,961	-	235,961
1,600	-	1,600
11,706	-	11,706
912,098	-	912,098
175,154	-	175,154
27,077	-	27,077
202,231	-	202,231
67,513	-	67,513
9,114	-	9,114
7,205	-	7,205
83,832	-	83,832
81,070	-	81,070
24,335	-	24,335
105,405	-	105,405

(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, 2023

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
EXPENDITURES (Continued)			
Harm Reduction Program			
Current			
Personnel services	$ 255,470	$ 264,590	$ (45,901)
Materials and services	88,470	391,210	(286,780)
Total Harm Reduction Program	343,940	655,800	(332,681)
Babies First			
Current			
Personnel services	221,060	221,730	(19,907)
Materials and services	17,160	17,160	188
Total Babies First	238,220	238,890	(19,719)
WIC Program			
Current			
Personnel services	197,370	197,370	(2,579)
Materials and services	81,380	81,380	(8,044)
Total WIC Program	278,750	278,750	(10,623)
Family Planning			
Current			
Personnel services	169,910	170,886	(32,353)
Materials and services	82,280	82,280	17,824
Total Family Planning	252,190	253,166	(14,529)
Emergency Preparedness			
Current			
Personnel services	220,570	220,570	(36,253)
Materials and services	381,750	485,000	(449,933)
Capital outlay	127,500	127,500	(127,362)
Total Emergency Preparedness	729,820	833,070	(613,548)

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 218,689	$ -	$ 218,689
104,430	-	104,430
323,119	-	323,119
201,823	-	201,823
17,348	-	17,348
219,171	-	219,171
194,791	-	194,791
73,336	-	73,336
268,127	-	268,127
138,533	-	138,533
100,104	-	100,104
238,637	-	238,637
184,317	-	184,317
35,067	-	35,067
138	-	138
219,522	-	219,522

(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, 2023

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
EXPENDITURES (Continued)			
Environmental Health			
Current			
Personnel services	$ 348,000	$ 397,364	$ (13,671)
Materials and services	75,850	75,850	4,908
Total Environmental Health	423,850	473,214	(8,763)
Household Hazardous Waste			
Current			
Personnel services	42,100	23,470	(13,813)
Materials and services	156,190	320,110	(48,583)
Debt service	75,900	-	-
Total Household Hazardous Waste	274,190	343,580	(62,396)
Onsite Wastewater Management			
Current			
Personnel services	202,020	202,020	(99,227)
Materials and services	43,600	43,600	(3,457)
Total Onsite Wastewater Management	245,620	245,620	(102,684)
Contingency	724,950	724,950	(724,950)
Total expenditures	5,364,520	6,381,903	(2,921,190)
Excess (deficiency) of revenues over (under) expenditures	(3,029,270)	(3,168,050)	2,338,680
OTHER FINANCING SOURCES (USES)			
Transfers in	825,230	964,010	(138,780)
Net change in fund balance	(2,204,040)	(2,204,040)	2,199,900
Fund balance - beginning	2,204,040	2,204,040	(184,128)
Fund balance - ending	$ -	$ -	$ 2,015,772

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 383,693	$ -	$ 383,693
80,758	-	80,758
464,451	-	464,451
9,657	-	9,657
271,527	-	271,527
-	-	-
281,184	-	281,184
102,793	-	102,793
40,143	-	40,143
142,936	-	142,936
-	-	-
3,460,713	-	3,460,713
(829,370)	-	(829,370)
825,230	-	825,230
(4,140)	-	(4,140)
2,019,912	-	2,019,912
$ 2,015,772	$ -	$ 2,015,772

CLATSOP COUNTY
Oregon

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

LAW LIBRARY FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Charges for services	$ 10	$ (10)	$ -	$ -	$ -
Fines and forfeitures	45,580	742	46,322	-	46,322
Investment earnings	-	2,093	2,093	-	2,093
Miscellaneous	-	339	339	-	339
Total revenues	45,590	3,164	48,754	-	48,754
EXPENDITURES					
Law Library					
Current					
Materials and services	28,700	(13,723)	14,977	-	14,977
Contingency	52,170	(52,170)	-	-	-
Total expenditures	80,870	(65,893)	14,977	-	14,977
Excess (deficiency) of revenues over (under) expenditures	(35,280)	69,057	33,777	-	33,777
Fund balance - beginning	35,280	1,698	36,978	-	36,978
Fund balance - ending	$ -	$ 70,755	$ 70,755	$ -	$ 70,755

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, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Property taxes	$ 364,890	$ 13,079	$ 377,969	$ -	$ 377,969
Strategic Investment Program taxes	7,800	240	8,040	-	8,040
Other taxes	-	94	94	-	94
Timber and land sales	80,500	8,844	89,344	-	89,344
Investment earnings	2,500	9,535	12,035	-	12,035
Miscellaneous	20,000	(19,948)	52	-	52
Total revenues	475,690	11,844	487,534	-	487,534
EXPENDITURES					
4-H and Extension					
Current					
Materials and services	545,910	(179,161)	366,749	-	366,749
Contingency	157,960	(157,960)	-	-	-
Total expenditures	703,870	(337,121)	366,749	-	366,749
Excess (deficiency) of revenues over (under) expenditures	(228,180)	348,965	120,785	-	120,785
Fund balance - beginning	228,180	27,279	255,459	-	255,459
Fund balance - ending	$ -	$ 376,244	$ 376,244	$ -	$ 376,244

CLATSOP COUNTY
Oregon

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

DEBT SERVICE FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Property taxes	$ 1,188,500	$ (19,568)	$ 1,168,932	$ -	$ 1,168,932
Other taxes	-	305	305	-	305
Investment earnings	3,500	23,082	26,582	-	26,582
Total revenues	1,192,000	3,819	1,195,819	-	1,195,819
EXPENDITURES					
Debt Service					
Debt service	1,551,850	(1,140)	1,550,710	-	1,550,710
Contingency	385,140	(385,140)	-	-	-
Total expenditures	1,936,990	(386,280)	1,550,710	-	1,550,710
Excess (deficiency) of revenues over (under) expenditures	(744,990)	390,099	(354,891)	-	(354,891)
OTHER FINANCING SOURCES (USES)					
Transfers in	163,350	-	163,350	-	163,350
Net change in fund balance	(581,640)	390,099	(191,541)	-	(191,541)
Fund balance - beginning	581,640	10,425	592,065	-	592,065
Fund balance - ending	$ -	$ 400,524	$ 400,524	$ -	$ 400,524

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, 2023

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Investment earnings	$ 2,000	$ 1,850	$ 45,300
EXPENDITURES			
Bond and UAL Reserve			
Current			
Special payments	500,000	500,000	(500,000)
Contingency	984,660	984,510	(984,510)
Total expenditures	1,484,660	1,484,510	(1,484,510)
Excess (deficiency) of revenues over (under) expenditures	(1,482,660)	(1,482,660)	1,529,810
Fund balance - beginning	1,482,660	1,482,660	(6,197)
Fund balance - ending	$ -	$ -	$ 1,523,613

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 47,150	$ -	$ 47,150
-	-	-
-	-	-
-	-	-
47,150	-	47,150
1,476,463	-	1,476,463
$ 1,523,613	$ -	$ 1,523,613

CLATSOP COUNTY
Oregon

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

SPECIAL PROJECTS FUND

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Timber and land sales	$ 250,000	$ 250,000	$ 62,354
Intergovernmental	300,000	333,110	(261,425)
Investment earnings	55,000	55,000	93,621
Miscellaneous	92,500	92,500	24,169
Total revenues	697,500	730,610	(81,281)
EXPENDITURES			
Special Projects			
Current			
Materials and services	309,700	609,700	(58,701)
Capital outlay	9,439,060	9,172,170	(3,486,317)
Contingency	500,000	500,000	(500,000)
Total Special Projects	10,248,760	10,281,870	(4,045,018)
Fleet Replacement			
Capital outlay	69,000	69,000	(69,000)
Contingency	72,460	72,460	(72,460)
Total Fleet Replacement	141,460	141,460	(141,460)
Total expenditures	10,390,220	10,423,330	(4,186,478)
Excess (deficiency) of revenues over (under) expenditures	(9,692,720)	(9,692,720)	4,105,197
OTHER FINANCING SOURCES (USES)			
Interfund loan proceeds	75,900	75,900	(75,900)
Transfers in	555,460	555,460	(77,921)
Transfers out	(163,350)	(163,350)	-
Total other financing sources (uses)	468,010	468,010	(153,821)
Net change in fund balance	(9,224,710)	(9,224,710)	3,951,376
Fund balance - beginning	9,224,710	9,224,710	(420,212)
Fund balance - ending	$ -	$ -	$ 3,531,164

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 312,354	$ -	$ 312,354
71,685	2,350,000	2,421,685
148,621	-	148,621
116,669	-	116,669
649,329	2,350,000	2,999,329
550,999	-	550,999
5,685,853	2,350,000	8,035,853
-	-	-
6,236,852	2,350,000	8,586,852
-	-	-
-	-	-
-	-	-
6,236,852	2,350,000	8,586,852
(5,587,523)	-	(5,587,523)
-	-	-
477,539	-	477,539
(163,350)	-	(163,350)
314,189	-	314,189
(5,273,334)	-	(5,273,334)
8,804,498	-	8,804,498
$ 3,531,164	$ -	$ 3,531,164

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, 2023

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Intergovernmental	$ 533,480	$ 533,480	$ -
Investment earnings	1,000	1,000	5,326
Miscellaneous	-	-	262
Total revenues	534,480	534,480	5,588
EXPENDITURES			
Equipment Replacement			
Current			
Personnel services	135,310	135,310	19,670
Materials and services	1,500	11,750	(6,806)
Capital outlay	525,000	514,750	(92,388)
Total expenditures	661,810	661,810	(79,524)
Excess (deficiency) of revenues over (under) expenditures	(127,330)	(127,330)	85,112
Fund balance - beginning	127,330	127,330	(7,943)
Fund balance - ending	$ -	$ -	$ 77,169

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 533,480	$ -	$ 533,480
6,326	-	6,326
262	-	262
540,068	-	540,068
154,980	-	154,980
4,944	-	4,944
422,362	-	422,362
582,286	-	582,286
(42,218)	-	(42,218)
119,387	-	119,387
$ 77,169	$ -	$ 77,169

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, 2023

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Investment earnings	$ 5,000	$ 5,000	$ 19,543
EXPENDITURES			
Parks and Land Acquisition Maintenance			
Current			
Materials and services	22,400	37,400	(4,519)
Contingency	738,500	723,500	(723,500)
Total expenditures	760,900	760,900	(728,019)
Excess (deficiency) of revenues over (under) expenditures	(755,900)	(755,900)	747,562
OTHER FINANCING SOURCES (USES)			
Transfers out	(50,000)	(50,000)	-
Net change in fund balance	(805,900)	(805,900)	747,562
Fund balance - beginning	805,900	805,900	(14,093)
Fund balance - ending	$ -	$ -	$ 733,469

Actual		
Modified Accrual Basis	Adjustments	GAAP Basis
$ 24,543	$ -	$ 24,543
32,881	-	32,881
-	-	-
32,881	-	32,881
(8,338)	-	(8,338)
(50,000)	-	(50,000)
(58,338)	-	(58,338)
791,807	-	791,807
$ 733,469	$ -	$ 733,469

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, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 20,000	$ (20,000)	$ -	$ -	$ -
Charges for services	110,000	9,557	119,557	-	119,557
Investment earnings	300	2,085	2,385	-	2,385
Total revenues	130,300	(8,358)	121,942	-	121,942
EXPENSES					
Westport Sewer Service					
Current					
Materials and services	124,800	(13,578)	111,222	-	111,222
Special payments	1,040	(68)	972	-	972
Depreciation	-	-	-	2,483	2,483
Debt service	6,590	(7)	6,583	(6,583)	-
Contingency	83,010	(83,010)	-	-	-
Total expenses	215,440	(96,663)	118,777	(4,100)	114,677
Excess (deficiency) of revenues over (under) expenses	(85,140)	88,305	3,165	4,100	7,265
OTHER FINANCING SOURCES (USES)					
Transfers out	(9,000)	-	(9,000)	(6,583)	(15,583)
Change in net position	(94,140)	88,305	(5,835)	(2,483)	(8,318)
Net position - beginning	94,140	8,628	102,768	96,896	199,664
Net position - ending	$ -	$ 96,933	$ 96,933	$ 94,413	$ 191,346

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, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Modified Accrual Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	$ 130,000	$ (130,000)	$ -	$ -	$ -
Investment earnings	100	4,429	4,529	-	4,529
Total revenues	130,100	(125,571)	4,529	-	4,529
EXPENSES					
Westport Sewer Equipment					
Current					
Materials and services	145,500	(118,115)	27,385	-	27,385
Contingency	1,630	(1,630)	-	-	-
Total expenses	147,130	(119,745)	27,385	-	27,385
Excess (deficiency) of revenues over (under) expenses	(17,030)	(5,826)	(22,856)	-	(22,856)
OTHER FINANCING SOURCES (USES)					
Transfers in	9,000	-	9,000	6,583	15,583
Change in net position	(8,030)	(5,826)	(13,856)	6,583	(7,273)
Net position - beginning	8,030	156,277	164,307	(35,598)	128,709
Net position - ending	$ -	$ 150,451	$ 150,451	$ (29,015)	$ 121,436

OTHER FINANCIAL SCHEDULES

CLATSOP COUNTY
Oregon

SCHEDULE OF PROPERTY TAX TRANSACTIONS - TAXING DISTRICT

For the Year Ended June 30, 2023

Tax Year	Taxes Receivable July 1, 2022	2022-2023 Levy	Adjustments	Collections	Taxes Receivable June 30, 2023
2022-2023	$ -	$ 17,549,336	$ (473,806)	$ 16,611,962	$ 463,568
2021-2022	369,011	-	(32,579)	162,280	174,152
2020-2021	140,792	-	(463)	53,733	86,596
2019-2020	85,476	-	(473)	40,590	44,413
2018-2019	24,918	-	(381)	20,590	3,947
2017-2018	3,448	-	(365)	870	2,213
2016-2017	1,944	-	(293)	524	1,127
Prior	12,374	-	(1,561)	712	10,101
Subtotal - Prior	637,963	-	(36,115)	279,299	322,549
Total	$ 637,963	$ 17,549,336	$ (509,921)	$ 16,891,261	$ 786,117

CLATSOP COUNTY
Oregon

SCHEDULE OF PROPERTY TAX TRANSACTIONS - COUNTY-WIDE

For the Year Ended June 30, 2023

Tax Year	Taxes Receivable July 1, 2022	2022-2023 Levy	Adjustments	Collections	Taxes Receivable June 30, 2023
2022-2023	$ -	$ 103,383,521	$ (2,791,192)	$ 97,861,438	$ 2,730,891
2021-2022	2,137,766	-	(188,743)	940,127	1,008,896
2020-2021	830,068	-	(2,734)	316,794	510,540
2019-2020	500,223	-	(2,765)	237,536	259,922
2018-2019	151,893	-	(2,325)	125,511	24,057
2017-2018	20,628	-	(2,186)	5,201	13,241
2016-2017	10,930	-	(1,645)	2,951	6,334
Prior	70,084	-	(8,836)	4,030	57,218
Subtotal - Prior	3,721,592	-	(209,234)	1,632,150	1,880,208
Total	$ 3,721,592	$ 103,383,521	$ (3,000,426)	$ 99,493,588	$ 4,611,099

CLATSOP COUNTY
Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR RETIREMENT OF LONG-TERM DEBT

For the Year Ended June 30, 2023

	Total Requirement All Issues			Leases		
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total
2023-2024	$ 683,357	$ 923,123	$ 1,606,480	$ 8,255	$ 2,673	$ 10,928
2024-2025	749,444	896,820	1,646,264	9,150	1,778	10,928
2025-2026	809,565	867,559	1,677,124	9,074	658	9,732
2026-2027	875,045	836,571	1,711,616	4,347	153	4,500
2027-2028	933,333	805,684	1,739,017	-	-	-
2028-2029	1,008,333	769,825	1,778,158	-	-	-
2029-2030	1,088,338	730,924	1,819,262	-	-	-
2030-2031	1,050,000	681,250	1,731,250	-	-	-
2031-2032	1,150,000	628,750	1,778,750	-	-	-
2032-2033	1,255,000	571,250	1,826,250	-	-	-
Thereafter	10,170,000	1,898,500	12,068,500	-	-	-
Total	$19,772,415	$ 9,610,256	$29,382,671	$ 30,826	$ 5,262	$ 36,088

	Bank of America Series 2019			Columbia State Bank Series 2014		
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total
2023-2024	$ 535,000	$ 894,500	$ 1,429,500	$ 133,333	$ 25,203	$ 158,536
2024-2025	600,000	873,100	1,473,100	133,333	21,387	154,720
2025-2026	660,000	849,100	1,509,100	133,333	17,443	150,776
2026-2027	730,000	822,700	1,552,700	133,333	13,563	146,896
2027-2028	800,000	796,000	1,596,000	133,333	9,684	143,017
2028-2029	875,000	764,000	1,639,000	133,333	5,825	139,158
2029-2030	955,000	729,000	1,684,000	133,338	1,924	135,262
2030-2031	1,050,000	681,250	1,731,250	-	-	-
2031-2032	1,150,000	628,750	1,778,750	-	-	-
2032-2033	1,255,000	571,250	1,826,250	-	-	-
Thereafter	10,170,000	1,898,500	12,068,500	-	-	-
Total	$18,780,000	$ 9,508,150	$28,288,150	$ 933,336	$ 95,029	$ 1,028,365

	DEQ Loan		
Fiscal Year	Principal	Interest	Total
2023-2024	$ 6,769	$ 747	$ 7,516
2024-2025	6,961	555	7,516
2025-2026	7,158	358	7,516
2026-2027	7,365	155	7,520
Total	$ 28,253	$ 1,815	$ 30,068

STATISTICAL SECTION

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

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

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

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

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

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

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

CLATSOP COUNTY
Oregon

SCHEDULE OF GOVERNMENTAL LONG-TERM OBLIGATIONS
PRINCIPAL AND INTEREST TRANSACTIONS

For the Year Ended June 30, 2023

Obligation	Interest Rates	Date of Issue	Principal: Outstanding June 30, 2022	Principal: Additions	Principal: Matured, Paid, and Modified	Principal: Outstanding June 30, 2023	Interest Matured and Paid
Leases							
Copier	2.81%	July 2021	$ 7,497	$ -	$ 1,240	$ 6,257	$ -
Bond Street	1.68%	July 2021	5,575	-	5,575	-	-
Tower space	1.68%	July 2021	33,216	-	16,699	16,517	-
Rec Adventures	2.88%	July 2021	10,587	-	2,535	8,052	-
Total leases			56,875	-	26,049	30,826	-
Bonds							
Bank of America Series 2019	3-5%	August 2014	19,255,000	-	475,000	18,780,000	3,986,577
Loans							
Columbia State Bank Series 2014	2.87%	August 2014	1,066,669	-	133,333	933,336	371,782
DEQ Loan	2.81%	August 2005	34,836	-	6,583	28,253	34,875
Total loans			1,101,505	-	139,916	961,589	406,657
Total			$ 20,413,380	$ -	$ 640,965	$ 19,772,415	$ 4,393,234

CLATSOP COUNTY
Oregon

FUTURE DEBT SERVICE REQUIREMENTS

For the Year Ended June 30, 2023

	Leases		General Obligation Bonds Bank of America Series 2019		Loan Columbia State Bank Series 2014	
	Principal	Interest	Principal	Interest	Principal	Interest
2023-24	$ 8,255	$ 2,673	$ 535,000	$ 894,500	$ 133,333	$ 25,203
2024-25	9,150	1,778	600,000	873,100	133,333	21,387
2025-26	9,074	658	660,000	849,100	133,333	17,443
2026-27	4,347	153	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	-	-
	$ 30,826	$ 5,262	$ 18,780,000	$ 9,508,150	$ 933,336	$ 95,029

Loan			
DEQ Loan		Totals	
Principal	Interest	Principal	Interest
$ 6,769	$ 747	$ 683,357	$ 923,123
6,961	555	749,444	896,820
7,158	358	809,565	867,559
7,365	155	875,045	836,571
-	-	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
$ 28,253	$ 1,815	$ 19,772,415	$ 9,610,256

CLATSOP COUNTY
Oregon

NET POSITION BY COMPONENT

Last Ten Fiscal Years

	Fiscal Year Ended June 30			
	2023	2022	2021	2020
Governmental activities				
Net investment in capital assets	$ 132,446,756	$ 149,777,529	$ 137,068,627	$ 139,807,869
Restricted	37,748,638	37,191,210	33,178,168	26,473,573
Unrestricted	(1,327,194)	(17,610,604)	369,448	5,418,277
Total governmental activities net position	$ 168,868,200	$ 169,358,135	$ 170,616,243	$ 171,699,719
Business-type activities				
Net investment in capital assets	$ 66,160	$ 62,060	$ 95,601	$ 88,430
Unrestricted	246,622	266,313	106,684	97,390
Total business-type activities net position	$ 312,782	$ 328,373	$ 202,285	$ 185,820
Totals - all activities				
Net investment in capital assets	$ 132,512,916	$ 149,839,589	$ 137,164,228	$ 139,896,299
Restricted	37,748,638	37,191,210	33,178,168	26,473,573
Unrestricted	(1,080,572)	(17,344,291)	476,132	5,515,667
Total net position	$ 169,180,982	$ 169,686,508	$ 170,818,528	$ 171,885,539

Fiscal Year Ended June 30					
2019	2018	2017	2016	2015	2014
$143,266,695	$150,149,925	$157,396,388	$164,493,924	$170,255,581	$179,852,178
26,376,876	24,210,572	20,952,350	18,435,155	15,599,563	14,213,321
7,090,173	7,074,795	3,256,713	3,325,247	7,689,563	1,581,518
$176,733,744	$181,435,292	$181,605,451	$186,254,326	$193,544,707	$195,647,017
$ 158,628	$ 231,238	$ 304,118	$ 377,156	$ 529,958	$ 575,656
95,524	108,928	111,865	131,903	60,729	82,873
$ 254,152	$ 340,166	$ 415,983	$ 509,059	$ 590,687	$ 658,529
$143,425,323	$150,381,163	$157,700,506	$164,871,080	$170,785,539	$180,427,834
26,376,876	24,210,572	20,952,350	18,435,155	15,599,563	14,213,321
7,185,697	7,183,723	3,368,578	3,457,150	7,750,292	1,664,391
$176,987,896	$181,775,458	$182,021,434	$186,763,385	$194,135,394	$196,305,546

CLATSOP COUNTY
Oregon

CHANGES IN NET POSITION

Last Ten Fiscal Years

	Fiscal Year Ended June 30			
	2023	2022	2021	2020
Expenses				
Governmental activities				
General government	$ 10,713,391	$ 8,205,097	$ 10,858,031	$ 7,760,120
Public safety	28,006,810	27,090,835	27,515,578	26,778,710
Land use, housing, and transportation	13,207,450	13,692,759	12,588,549	13,834,448
Parks, culture, and recreation	2,712,513	2,478,735	2,157,242	2,241,517
Economic development	1,033,883	931,331	1,076,313	1,342,012
Health and human services	6,398,481	6,117,375	5,636,976	5,378,443
Education	383,056	442,639	529,983	557,839
Interest on long-term debt	761,126	781,128	798,529	1,240,416
Total governmental activities expenses	63,216,710	59,739,899	61,161,201	59,133,505
Business-type activities				
Westport Sewer Service District	142,062	178,105	159,786	166,070
Jail Commissary Fund	-	-	-	-
Total business-type activities expenses	142,062	178,105	159,786	166,070
Total expenses	$ 63,358,772	$ 59,918,004	$ 61,320,987	$ 59,299,575
Program revenues				
Governmental activities				
Charges for services				
General government	$ 4,489,733	$ 2,186,206	$ 2,200,119	$ 2,004,871
Public safety	441,570	448,410	511,939	499,673
Land use, housing, and transportation	1,533,572	1,466,467	1,539,909	1,373,668
Parks, culture, and recreation	185,830	180,113	94,173	65,892
Economic development	7,341	15,195	2,238	929
Health and human services	1,148,035	1,214,134	1,305,294	1,183,006
Education	-	-	-	-
Operating grants and contributions	21,949,411	26,639,364	27,011,360	21,038,077
Capital grants and contributions	-	-	-	-
Total governmental activities program revenues	29,755,492	32,149,889	32,665,032	26,166,116
Business-type activities				
Charges for services	119,557	112,298	175,362	95,422
Operating grants and contributions	-	191,200	-	-
Total governmental activities program revenues	119,557	303,498	175,362	95,422
Total program revenues	$ 29,875,049	$ 32,453,387	$ 32,840,394	$ 26,261,538
Net (expense) / revenue				
Governmental activities	$ (33,461,218)	$ (27,590,010)	$ (28,496,169)	$ (32,967,389)
Business-type activities	(22,505)	125,393	15,576	(70,648)
Total net (expense) / revenue	$ (33,483,723)	$ (27,464,617)	$ (28,480,593)	$ (33,038,037)

Fiscal Year Ended June 30					
2019	2018	2017	2016	2015	2014
$ 8,564,877	$ 7,921,750	$ 6,886,565	$ 10,096,185	$ 12,022,585	$ 6,435,161
22,807,683	22,530,183	21,646,621	20,623,170	17,578,210	12,686,676
13,778,819	13,631,997	12,845,855	12,609,063	4,192,872	13,474,248
2,128,864	1,163,978	1,066,791	958,472	886,151	868,554
994,198	1,004,915	1,042,096	1,579,125	1,761,864	1,480,144
5,372,707	3,916,395	3,629,205	3,948,167	3,197,120	3,223,511
505,249	461,788	505,040	504,665	489,224	546,688
45,591	49,415	53,242	57,260	28,540	69,368
54,197,988	50,680,421	47,675,415	50,376,107	40,156,566	38,784,350
165,658	152,618	143,243	139,683	135,660	138,034
-	-	19,902	85,463	82,942	63,999
165,658	152,618	163,145	225,146	218,602	202,033
$ 54,363,646	$ 50,833,039	$ 47,838,560	$ 50,601,253	$ 40,375,168	$ 38,986,383
$ 1,494,632	$ 1,479,242	$ 1,327,038	$ 1,312,641	$ 1,218,873	$ 1,320,921
408,925	422,758	470,321	423,541	506,317	511,938
1,505,311	1,327,656	1,221,010	1,202,745	1,006,126	826,144
50,075	51,874	48,396	44,187	32,926	243,480
3,089	14,573	16,639	22,485	64,158	11,614
942,053	820,066	736,766	654,458	697,924	760,725
-	-	-	-	-	47,159
18,682,505	16,935,666	15,074,727	15,257,679	14,046,903	8,297,588
-	-	-	-	-	64,312
23,086,590	21,051,835	18,894,897	18,917,736	17,573,227	12,083,881
77,038	74,751	68,618	114,314	122,778	129,023
-	-	-	-	-	-
77,038	74,751	68,618	114,314	122,778	129,023
$ 23,163,628	$ 21,126,586	$ 18,963,515	$ 19,032,050	$ 17,696,005	$ 12,212,904
$ (31,111,398)	$ (29,628,586)	$ (28,780,518)	$ (31,458,371)	$ (22,583,339)	$ (26,700,469)
(88,620)	(77,867)	(94,527)	(110,832)	(95,824)	(73,010)
$ (31,200,018)	$ (29,706,453)	$ (28,875,045)	$ (31,569,203)	$ (22,679,163)	$ (26,773,479)

(Continued)

CLATSOP COUNTY
Oregon

CHANGES IN NET POSITION

Last Ten Fiscal Years

(Continued)

	Fiscal Year Ended June 30			
	2023	2022	2021	2020
General revenues and other changes in net position				
Governmental activities				
Property taxes	$ 17,260,234	$ 16,591,919	$ 15,864,338	$ 15,044,683
Other taxes	2,736,853	2,827,912	2,457,357	2,288,426
Timber and land sales	8,801,768	7,470,682	8,009,883	7,765,431
Investment earnings	1,792,717	191,256	581,887	1,672,630
Gain on sale of asset	-	-	-	-
Miscellaneous	679,564	694,706	499,228	1,162,194
Transfers	-	-	-	-
Total governmental activities	31,271,136	27,776,475	27,412,693	27,933,364
Business-type activities				
Transfers	-	-	-	-
Investment earnings	6,914	695	797	2,078
Miscellaneous	-	-	92	238
Total business-type activities	6,914	695	889	2,316
Total general revenues and other changes in net position	$ 31,278,050	$ 27,777,170	$ 27,413,582	$ 27,935,680
Change in net position				
Governmental activities	$ (2,190,082)	$ 186,465	$ (1,083,476)	$ (5,034,025)
Business-type activities	(15,591)	126,088	16,465	(68,332)
Total change in net position	$ (2,205,673)	$ 312,553	$ (1,067,011)	$ (5,102,357)

Fiscal Year Ended June 30					
2019	2018	2017	2016	2015	2014
$ 13,370,608	$ 13,026,731	$ 12,648,318	$ 12,426,728	$ 11,985,398	$ 11,721,531
2,215,010	2,264,847	1,927,391	1,863,925	1,676,258	1,098,391
8,541,363	11,692,655	7,849,809	8,649,784	5,953,559	6,730,775
1,427,880	708,733	388,854	232,654	171,550	177,758
-	-	-	309,332	-	8,187
854,989	732,658	1,317,271	685,567	694,809	273,860
-	-	-	-	(545)	12,000
26,409,850	28,425,624	24,131,643	24,167,990	20,481,029	20,022,502
-	-	-	-	545	(12,000)
2,423	1,797	1,291	754	572	176
183	253	160	28,450	26,865	573
2,606	2,050	1,451	29,204	27,982	(11,251)
$ 26,412,456	$ 28,427,674	$ 24,133,094	$ 24,197,194	$ 20,509,011	$ 20,011,251
$ (4,701,548)	$ (1,202,962)	$ (4,648,875)	$ (7,290,381)	$ (2,102,310)	$ (6,677,967)
(86,014)	(75,817)	(93,076)	(81,628)	(67,842)	(84,261)
$ (4,787,562)	$ (1,278,779)	$ (4,741,951)	$ (7,372,009)	$ (2,170,152)	$ (6,762,228)

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
2014	$ 8,309,520	$ 2,356,868	$ 1,027,641	$ 11,694,029
2015	8,529,835	2,420,061	1,065,611	12,015,507
2016	8,833,640	2,505,722	1,057,421	12,396,783
2017	8,963,017	2,541,186	1,084,091	12,588,294
2018	9,269,886	2,781,578	1,423,206	13,474,670
2019	9,563,282	3,217,411	1,396,770	14,177,463
2020	9,801,331	3,072,067	1,758,372	14,631,770
2021	10,381,781	3,391,485	1,790,324	15,563,590
2022	10,958,096	3,703,898	1,951,566	16,613,560
2023	11,471,127	3,184,413	1,852,123	16,507,663

CLATSOP COUNTY
Oregon

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	Fiscal Year Ended June 30				
	2023	2022	2021	2020	2019
General Fund					
Nonspendable	$ -	$ 10,413	$ 233,468	$ -	$ -
Assigned	-	-	-	-	-
Unassigned	8,527,912	10,815,507	11,881,312	14,594,018	13,564,082
Total General Fund	8,527,912	10,825,920	12,114,780	14,594,018	13,564,082
All other governmental funds					
Nonspendable	444,828	470,389	438,828	459,870	445,471
Restricted	37,748,638	37,191,210	33,178,168	26,473,573	26,376,876
Committed	3,608,333	8,923,885	26,027,160	29,767,954	29,698,770
Assigned	7,554,229	5,742,032	5,079,236	1,603,046	1,177,892
Total all other governmental funds	49,356,028	52,327,516	64,723,392	58,304,443	57,699,009
Total all governmental funds	$ 57,883,940	$ 63,153,436	$ 76,838,172	$ 72,898,461	$ 71,263,091

Fiscal Year Ended June 30				
2018	2017	2016	2015	2014
$ -	$ -	$ -	$ -	$ -
-	-	-	-	499,999
11,785,627	6,568,739	5,833,017	5,039,867	4,014,382
11,785,627	6,568,739	5,833,017	5,039,867	4,514,381
457,137	286,244	281,295	286,714	289,345
24,210,572	20,952,350	18,435,155	15,599,563	14,213,321
5,941,886	6,990,143	6,205,688	5,251,335	2,928,010
1,804,055	1,459,657	1,116,939	781,460	28,322
32,413,650	29,688,394	26,039,077	21,919,072	17,458,998
$ 44,199,277	$ 36,257,133	$ 31,872,094	$ 26,958,939	$ 21,973,379

CLATSOP COUNTY
Oregon

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	Fiscal Year Ended June 30			
	2023	2022	2021	2020
Revenues				
Property taxes	$ 17,158,833	$ 16,560,832	$ 15,962,526	$ 15,022,882
Other taxes	2,736,853	2,841,774	2,485,112	2,288,426
Timber and land sales	8,801,768	7,470,682	8,009,883	7,765,431
Licenses, permits, and fees	1,173,484	1,113,929	1,235,733	867,887
Intergovernmental	24,852,516	27,289,226	27,307,824	22,075,600
Charges for services	2,287,378	2,430,980	2,995,613	3,144,512
Fines and forfeitures	78,603	75,821	60,507	78,079
Investment earnings	1,792,717	191,256	581,887	1,672,630
Miscellaneous	2,061,745	1,934,449	1,581,469	1,176,645
Total revenues	60,943,897	59,908,949	60,220,554	54,092,092
Expenditures				
General government	10,330,206	9,692,944	8,939,548	7,654,575
Public safety	28,097,164	26,476,893	25,958,945	24,769,407
Land use, housing, and transportation	5,475,268	5,643,987	4,668,469	4,876,034
Parks, culture, and recreation	2,217,127	2,256,052	1,977,460	2,104,598
Economic development	937,905	810,769	887,763	1,062,738
Health and human services	6,111,733	5,590,549	5,336,539	4,900,362
Education	381,726	442,639	528,568	556,201
Debt service				
Principal	1,506,575	1,456,578	1,408,979	1,329,614
Interest	44,135	44,135	44,135	44,135
Capital outlay	11,111,554	21,434,713	6,530,437	5,159,058
Total expenditures	66,213,393	73,849,259	56,280,843	52,456,722
Excess (deficiency) of revenues over (under) expenditures	(5,269,496)	(13,940,310)	3,939,711	1,635,370
Other financing sources (uses)				
Transfers in	4,008,202	4,181,630	5,417,560	3,772,509
Transfers (out)	(4,008,202)	(4,181,630)	(5,417,560)	(3,772,509)
Issuance of debt	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	$ (5,269,496)	$(13,940,310)	$ 3,939,711	$ 1,635,370
Debt service as a percentage of non-capital expenditures	2.81%	2.86%	2.92%	2.90%

Fiscal Year Ended June 30					
2019	2018	2017	2016	2015	2014
$ 13,459,571	$ 13,060,681	$ 12,647,839	$ 12,476,209	$ 12,083,358	$ 11,824,983
916,675	979,329	-	-	-	-
8,541,363	11,692,655	7,848,809	9,381,187	5,953,559	5,981,208
1,589,008	1,428,611	1,311,816	1,177,626	956,330	1,064,104
19,404,252	17,286,728	15,553,248	15,927,423	14,712,470	9,441,766
2,163,696	2,021,960	1,921,957	1,864,338	1,935,118	1,502,098
75,084	81,703	77,160	90,489	79,892	85,926
1,415,009	708,733	388,854	232,775	171,563	170,048
2,008,317	2,251,009	3,276,378	2,775,817	2,298,407	6,066,208
49,572,975	49,511,409	43,026,061	43,925,864	38,190,697	36,136,341
8,250,484	6,583,887	5,828,969	5,266,792	5,591,002	5,360,116
22,299,171	21,245,667	20,399,818	19,424,577	18,731,562	20,511,278
5,068,652	5,233,126	4,275,469	4,707,009	3,675,453	1,139,835
1,831,820	1,634,780	1,404,408	1,341,225	1,310,501	789,186
877,803	848,631	955,547	944,724	1,090,398	3,376,554
5,055,825	3,863,762	3,549,749	3,556,253	3,371,104	1,265,036
504,628	460,476	503,708	501,401	487,425	591,140
133,333	133,333	133,333	133,333	-	1,395,515
44,135	47,961	51,788	55,806	28,540	-
1,887,090	1,517,642	1,538,233	3,081,589	915,407	3,059,026
45,952,941	41,569,265	38,641,022	39,012,709	35,201,392	37,487,686
3,620,034	7,942,144	4,385,039	4,913,155	2,989,305	(1,351,345)
3,905,450	7,859,635	3,748,407	4,534,955	3,085,472	7,577,572
(3,905,450)	(7,859,635)	(3,748,407)	(4,534,955)	(3,086,017)	(7,565,572)
23,443,780	-	-	-	1,996,800	-
23,443,780	-	-	-	1,996,255	12,000
$ 27,063,814	$ 7,942,144	$ 4,385,039	$ 4,913,155	$ 4,985,560	$ (1,339,345)
0.40%	0.45%	0.50%	0.53%	0.08%	3.74%

CLATSOP COUNTY
Oregon

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

For the Last Ten Fiscal Years

Fiscal Year Ended June 30	Real Property			Personal Property
	Residential	Commercial	Farm/Forest	
2014	$ 3,113,194,717	$ 1,285,192,001	$ 873,479,462	$ 116,911,711
2015	3,208,993,530	1,209,908,773	999,639,227	115,618,469
2016	3,312,739,003	1,333,703,604	933,579,454	125,248,350
2017	3,432,229,027	1,337,933,925	976,834,912	128,466,470
2018	3,551,269,839	1,367,293,627	1,015,294,097	126,414,392
2019	3,681,321,628	1,429,095,383	1,060,363,601	128,092,318
2020	3,827,666,804	1,468,284,980	1,107,049,267	132,962,474
2021	3,962,224,853	1,577,282,739	1,156,106,169	137,041,036
2022	4,116,870,481	1,618,739,632	1,212,331,988	136,363,758
2023	4,283,174,913	1,718,655,990	1,269,020,371	139,759,691

Source: Clatsop County Department of Assessment and Taxation

Total Taxable Assessed Value	Less Tax Exempt Property	Total Direct Tax Rate Per $1,000	Estimated True Cash Value	Total Taxable Assessed Value as a Percent of Estimated True Cash Value
$ 5,388,777,891	$ 963,186,770	$1.53380	$ 7,681,357,053	70.15%
5,534,159,999	997,229,623	1.53380	7,711,286,171	71.77%
5,705,270,411	1,029,270,293	1.53380	7,921,799,965	72.02%
5,875,464,334	1,063,858,540	1.53380	8,351,583,284	70.35%
6,060,271,955	1,106,896,229	1.53380	8,741,705,015	69.33%
6,298,872,930	1,014,837,618	1.53380	9,383,566,648	67.13%
6,535,963,525	1,180,492,528	1.53380	9,969,917,276	65.56%
6,832,654,797	1,321,355,491	1.53380	10,593,072,191	64.50%
7,084,305,859	1,354,098,369	1.53380	11,702,910,802	60.53%
7,410,610,965	1,472,774,388	1.53380	15,230,876,915	48.66%

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

	2014	2015	2016	2017	2018
County Direct Rates					
General	1.5338	1.5338	1.5338	1.5338	1.5338
Local Option	0.0700	0.0700	0.0500	0.0500	0.0500
City Rates					
Astoria	8.1738	8.1738	8.1738	8.1738	8.1738
Cannon Beach	1.1053	1.0714	1.1547	1.0930	1.0930
Gearhart	2.3707	2.5031	2.5860	2.5496	2.5496
Seaside	3.6827	3.6680	3.6692	3.6530	3.6530
Seaside Local option	0.2036	0.1990	0.1933	0.1884	0.1823
Greater Seaside U/R	0.4219	-	-	-	-
Warrenton	3.4932	3.4617	3.4021	3.0722	3.0722
Warrenton Local Option	0.3750	0.3750	0.3750	0.3750	0.3750
School District Rates					
Astoria 1	6.9415	6.6267	6.4801	6.2189	6.2189
Clatskanie 6J	5.4882	5.5140	5.5580	5.5362	5.5362
Clatsop Community College	0.8467	0.9564	0.9493	0.9373	0.9373
Jewell 8	3.7690	3.7690	3.7690	3.7690	3.7690
Knappa 4	6.8219	7.0302	7.1416	6.0060	6.0060
NW ESD	0.1538	0.1538	0.1538	0.1538	0.1538
Seaside 10	4.9305	4.9305	4.9305	6.2958	6.2958
Seaside 10 Local Option	0.5200	0.5200	0.5200	0.5200	0.5200
Warrenton-Hammond 30	5.2747	5.2564	5.2442	5.2319	5.2319
Rural Fire Districts					
Cannon Beach RFPD	0.5879	0.5119	0.5815	0.5749	0.5749
Cannon Beach RFPD Local Option	0.1356	0.1377	0.1334	0.1289	0.1256
Clatskanie RFPD	1.7198	1.7198	1.7198	1.7198	1.7198
Clatskanie RFPD Local Option	1.2533	1.2533	1.2533	1.2533	1.2533
Elsie-Vinemaple RFPD	1.3009	1.3009	1.3009	1.3009	1.3009
Elsie-Vinemaple RFPD Local Option	-	-	-	-	0.7500
Gearhart RFPD	0.3194	0.3194	0.3194	0.3194	0.3194
Gearhart RFPD Local Option	0.4530	0.4400	0.3551	0.3404	0.3312
Hamlet RFPD	1.2429	1.2429	1.2429	1.2429	1.2429
John Day-Fernhill RFPD	1.1763	1.1763	1.1763	1.1763	1.1763
Knappa-Svensen-Burnside RFPD	1.5341	1.5203	1.4922	1.4721	1.4721
Knappa-Svensen-Burnside RFPD Local Option	-	-	-	-	-
Lewis & Clark RFPD	1.0928	1.0928	1.0928	1.0928	1.0928
Lewis & Clark RFPD Local Option	0.7500	0.7500	0.7500	0.7500	0.7500
Mist-Birkenfeld RFPD	2.0875	2.0875	2.0875	2.0875	2.0875
Nehalem Bay Fire & Rescue	1.1500	1.1500	1.1500	1.1500	1.1500
Olney-Walluski Fire & Rescue	0.8900	0.8900	0.8900	0.8900	0.8900
Seaside RFPD	0.5475	0.5475	0.5475	0.5475	0.5475
Warrenton RFPD	0.9207	0.8987	0.8983	0.9310	0.9310
Warrenton RFPD Local Option	-	-	-	-	-
Westport-Wauna RFPD	1.9226	1.9226	1.9226	1.9226	1.9226

2019	2020	2021	2022	2023
1.5338	1.7284	1.7328	1.7320	1.6941
0.0500	0.0500	0.0500	0.0700	0.0700
8.1738	8.1738	7.5470	7.9847	8.0028
1.1050	1.1402	1.1835	1.1046	1.0988
2.4070	2.3142	2.2795	2.4195	1.9261
3.4542	3.7678	3.3814	3.3414	3.3093
0.3292	0.3182	0.3073	0.2945	0.2828
-	-	-	-	-
3.2313	2.9424	2.9051	2.9051	2.1583
0.6100	0.6100	0.6100	0.6100	0.6100
6.7959	7.6277	7.6377	7.6084	7.6207
5.4152	5.4990	5.5118	5.2597	5.2350
0.9358	0.9309	0.9299	0.9251	0.9170
3.7690	3.7690	3.7690	3.7690	3.7690
5.9892	6.3537	6.4092	4.6062	6.7202
0.1538	0.1538	0.1538	0.1538	0.1538
6.2967	6.2886	5.7599	5.6877	5.4863
0.5200	0.5200	0.5200	0.5200	0.5200
5.2038	6.9740	6.3826	6.9398	6.3009
0.5668	0.6318	0.9794	0.4364	0.4330
0.1210	0.1891	0.5400	0.5400	0.5400
1.7198	1.7198	1.7198	1.7198	1.7198
1.2533	1.2533	1.2533	1.2533	1.2533
1.3009	1.3009	1.3009	1.3009	1.3009
0.7500	0.7500	0.7500	0.7500	0.7500
0.3194	0.3194	0.3194	0.3194	0.3194
0.3219	-	0.3300	0.3300	0.3300
1.2429	1.2429	1.2429	1.2429	1.2429
1.1763	1.1763	1.1763	-	-
1.4559	1.1845	1.1845	1.1833	1.1833
-	-	-	-	0.7167
1.0928	1.0928	1.0928	1.0928	1.0928
0.9000	0.9000	0.9000	0.9000	0.9000
2.0875	2.0875	2.0875	2.0875	2.0875
1.1500	1.1500	1.1500	1.1500	1.1500
0.8900	0.8900	0.8900	0.8900	0.8900
0.5475	0.5475	0.5475	0.5475	0.5475
0.9204	0.9692	0.9637	0.9546	0.6318
-	-	-	-	0.3192
1.9226	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)

	2014	2015	2016	2017	2018
Road District Rates					
Cannon Beach Road	0.2590	0.2590	0.2590	0.2590	0.2590
Gearhart Road	0.0602	0.0602	0.0602	0.0602	0.0602
Road District 1	1.0175	1.0175	1.0175	1.0175	1.0175
Seaside Road	0.3036	0.3036	0.3036	0.3036	0.3036
Other Special District Rates					
Arch Cape Sanitary	1.0955	0.9861	0.8864	0.9357	0.9357
Clatsop 4-H/Extension Service	0.0534	0.0534	0.0534	0.0534	0.0534
Clatsop Care Center	0.1763	0.1763	0.1763	0.1763	0.1763
Clatsop Care Center Local Option	-	-	-	-	-
Clatsop Rural Law Enforcement	0.7195	0.7195	0.7195	0.7195	0.7195
Falcon Cove Beach Water	0.7344	0.7344	0.7344	0.7344	0.7344
Port of Astoria	0.1256	0.1256	0.1256	0.1256	0.1256
Shoreline Sanitary	-	-	1.9903	1.9198	1.9198
Sunset Park & Recreation	0.9280	0.9280	0.9280	0.9280	0.9280
Sunset Empire Transportation	0.1620	0.1620	0.1620	0.1620	0.1620
Union Health	0.0523	0.0313	0.0168	0.1620	0.1620
Miles Crossing Sanitary Sewer	2.9244	2.7165	2.6140	3.3239	3.3239

Source: Clatsop County Department of Assessment and Taxation

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

2019	2020	2021	2022	2023
0.2590	0.2590	0.2590	0.2590	0.2590
0.0602	0.0602	0.0602	0.0602	0.0602
1.0175	1.0175	1.0175	1.0175	1.0175
0.3036	0.3036	0.3036	0.3036	0.3036
0.8701	0.8362	0.8640	0.8640	0.7947
0.0534	0.0534	0.0534	0.0534	0.0534
0.1763	0.1763	0.1763	0.1763	0.1763
0.2300	0.2300	0.2300	0.2300	0.2300
0.7195	0.7195	0.7195	0.7195	0.7195
0.7344	0.7344	0.7344	0.7344	0.7344
0.1256	0.1256	0.1256	0.1256	0.1256
1.8817	1.8276	1.7685	1.7150	1.4711
0.9280	0.9280	0.9280	0.9280	0.9280
0.1620	0.1620	0.1620	0.1620	0.1620
0.1272	0.1254	0.1236	0.1192	0.1147
2.8090	2.8332	2.7530	2.6853	2.5717

CLATSOP COUNTY
Oregon

PRINCIPAL TAXPAYERS

June 30, 2023 and 2014

Taxpayer	2022-2023 Assessed Valuation	Rank	Percentage of Total Assessed Value	2013-2014 Assessed Valuation	Rank	Percentage of Total Assessed Value
Private Enterprises:						
Georgia Pacific Consumer Products	$ 167,974,913	1	2.258 %	$ 267,664,978	1	4.958 %
L&C Tree Farms, LLC	22,845,479	7	0.307	18,725,125	8	0.347
WorldMark The Club	10,434,522	19	0.140	9,380,176	17	0.174
Hampton Lumber Mills, Inc.	74,267,080	3	0.998	33,130,698	4	0.614
Pacific Coast Seafoods Co.	22,274,650	9	0.299	-	N/A	-
Weyerhaeuser Columbia Timberlands, LLC	12,023,151	17	0.162	9,195,811	18	0.170
Kroger Mgmt NMTC Warrenton 1	21,458,086	10	0.288	13,880,762	13	0.257
Port of Astoria	20,518,175	12	0.276	14,326,970	12	0.265
Shilo Inn Seaside Oceanfront, LLC	16,832,509	14	0.226	-	N/A	-
Surfsand Resort, LLC	21,218,618	11	0.285	16,224,065	10	0.301
Safeway, Inc.	14,199,333	16	0.192	11,542,358	15	0.214
Hay Family Limited Partnership	20,307,041	13	0.273	15,153,208	11	0.281
Agency Creek Management Co.	8,061,427	20	0.108	6,178,945	19	0.114
Residence Club at Seaside Assoc., Inc.	11,321,466	18	0.152	10,076,185	16	0.187
Northwest Capital Investment Group, LLC	16,406,247	15	0.221	11,706,878	14	0.217
Subtotal	460,142,697		6.185	437,186,159		8.099
Public Utilities:						
PacifiCorp	78,966,000	2	1.062	40,575,000	2	0.752
Northwest Natural Gas	53,707,000	4	0.722	35,686,508	3	0.661
Charter Communications	35,137,000	5	0.472	21,897,500	7	0.406
CenturyLink/Lumen Tech, Inc.	22,570,000	8	0.303	18,472,700	9	0.342
Western Generation Agency	-	N/A	-	26,500,000	5	0.491
Georgia Pacific Consumer Prod., LP	30,440,863	6	0.409	23,330,389	6	0.432
Subtotal	220,820,863		2.968	166,462,097		3.084
All other	6,757,844,401		90.846	4,795,293,956		88.817
Total	$ 7,438,807,961		99.999 %	$ 5,398,942,212		100.000 %

Source: Clatsop County Assessor's Department

CLATSOP COUNTY
Oregon

PROPERTY TAX LEVIES AND COLLECTIONS

For the Last Ten Fiscal Years

Fiscal Year Ended June 30	Certified Taxes Levies				Collected Within the Fiscal Year of the Levy	
	General	Special/ Local Option Levies	Debt Service	Totals	Amount	Percent of Levy
2014	$ 8,063,326	$ 370,241	$ -	$ 8,433,567	$ 8,063,334	95.61
2015	8,282,390	377,876	-	8,660,266	8,339,836	96.30
2016	8,608,395	388,536	-	8,996,931	8,691,036	96.60
2017	8,895,041	287,585	-	9,182,626	8,889,046	96.80
2018	9,197,487	297,704	-	9,495,191	8,945,227	94.21
2019	9,516,579	308,858	-	9,825,437	9,300,369	94.66
2020	9,848,821	320,901	1,272,014	11,441,736	10,729,243	93.77
2021	10,256,085	335,466	1,359,820	11,951,371	11,352,992	94.99
2022	10,756,775	487,780	1,404,236	12,648,791	11,921,701	94.25
2023	11,103,385	511,423	1,188,025	12,802,833	12,265,759	95.81

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
$ 292,437	$ 8,355,771	99.08
195,394	8,535,230	98.56
39,115	8,730,151	97.03
13,136	8,902,182	96.95
322,114	9,267,341	97.60
262,913	9,563,282	97.33
254,795	10,984,038	96.00
462,253	11,815,245	98.86
294,644	12,216,345	96.58
267,564	12,533,323	97.89

CLATSOP COUNTY
Oregon

RATIOS OF OUTSTANDING DEBT BY TYPE

For the Last Ten Years

Fiscal Year Ended June 30	Governmental Activities			Business-Type Activities			
	General Obligation Bonds	Loans and Notes	Leases	Loan	Total	Percentage of Personal Income	Debt Per Capita
2014	$ -	$ 2,140,974	$ 43,180	$ 81,381	$ 2,265,535	0.16%	$ 60.46
2015	-	4,510,156	1,921	76,115	4,588,192	0.31%	121.28
2016	-	3,444,180	142,642	70,700	3,657,522	0.23%	94.68
2017	-	3,061,897	97,502	65,131	3,224,530	0.19%	82.30
2018	-	2,674,187	52,362	59,405	2,785,954	0.16%	70.06
2019	20,814,263	1,466,668	7,224	53,518	22,341,673	1.25%	552.89
2020	20,548,674	1,333,335	3,096	47,464	21,932,569	1.16%	542.58
2021	19,937,295	1,200,002	-	41,238	21,178,535	1.07%	506.54
2022	19,255,000	1,066,669	56,875	34,836	20,413,380	0.93%	489.59
2023	18,780,000	933,336	30,826	28,253	19,772,415	N/A	N/A

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

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

N/A - Information not yet available

CLATSOP COUNTY
Oregon

RATIOS OF GENERAL OBLIGATION BONDED DEBT OUTSTANDING

For the Last Ten Years

Fiscal Year Ended June 30	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Totals	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2014	$ 2,184,154	$ 1,604,670	$ 579,484	0.008%	15
2015	4,512,077	689,500	3,822,577	0.050%	101
2016	3,586,822	619,610	2,967,212	0.037%	77
2017	3,224,529	573,510	2,651,019	0.032%	68
2018	2,785,953	527,440	2,258,513	0.026%	57
2019	20,814,263	483,714	20,330,549	0.217%	503
2020	20,548,674	1,708,733	18,839,941	0.189%	466
2021	19,937,295	1,680,389	18,256,906	0.172%	437
2022	19,255,000	2,058,136	17,196,864	0.147%	412
2023	18,780,000	1,924,137	16,855,863	0.111%	N/A

Per capita information derived from demographic information on page 147.

N/A - Information not yet available

CLATSOP COUNTY
Oregon

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

June 30, 2023

Governmental Unit	Debt Outstanding	Estimated Percent Applicable	Estimated Share of Overlapping Debt
Arch Cape Domestic Water Supply District	$ 357,814	100%	$ 357,814
Arch Cape Sanitary District	2,082,925	100%	2,082,925
City of Astoria	22,405,293	100%	22,405,293
City of Cannon Beach	4,945,000	100%	4,945,000
City of Gearhart	2,845,000	100%	2,845,000
City of Seaside	11,279,271	100%	11,279,271
City of Warrenton	4,796,207	100%	4,796,207
Clatsop Community College	16,516,686	100%	16,516,686
Clatsop County SD 1 (Astoria)	76,143,003	100%	76,143,003
Clatsop County SD 10 (Seaside)	103,297,275	100%	103,297,275
Clatsop County SD 30 (Warrenton-Hammond)	39,891,258	100%	39,891,258
Columbia County SD 4 (Knappa)	13,995,991	100%	13,995,991
Columbia County SD 6J (Clatskanie)	9,557,466	20.64%	1,972,766
Falcon Cove Beach Water District	95,150	73.33%	69,776
Miles Crossing Sanitary District	2,833,734	100%	2,833,734
Nehalem Bay Fire & Rescue	1,690,000	0.49%	8,300
Northwest Oregon Housing Authority	7,090,206	100%	7,090,206
Northwest Regional ESD	14,486,819	7.96%	1,152,904
Port of Astoria	10,621,602	100%	10,621,602
Shoreline Sanitary District	904,720	100%	904,720
Sunset Empire Park & Recreation District	2,270,000	100%	2,270,000
Wickiup Water District	240,557	100%	240,557
Total overlapping debt	348,345,977		325,720,288
Clatsop County direct debt	19,744,162	100%	19,744,162
Total			$ 345,464,450

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	2014	2015	2016	2017
Debt limit	$ 7,681,357,053	$ 7,711,286,171	$ 7,921,799,965	$ 8,351,583,284
Total net debt applicable to limit	2,184,154	4,512,077	3,586,822	3,224,530
Legal debt margin	$ 7,679,172,899	$ 7,706,774,094	$ 7,918,213,143	$ 8,348,358,754
Total net debt applicable to the limit as a percentage of debt limit	0.03%	0.06%	0.05%	0.04%

Source: Clatsop County Budget & Finance Dept.

2018	2019	2020	2021	2022	2023
$ 8,741,705,015	$ 9,383,566,648	$ 9,969,917,276	$ 10,593,072,191	$ 11,702,910,802	$ 15,230,876,915
2,785,954	22,588,519	22,068,836	21,265,751	20,372,783	19,772,415
$ 8,738,919,061	$ 9,360,978,129	$ 9,947,848,440	$ 10,571,806,440	$ 11,682,538,019	$ 15,211,104,500
0.03%	0.24%	0.22%	0.20%	0.17%	0.13%

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
2014	37,474	$ 1,410,931	$ 37,704	4,962	6.2%
2015	37,831	1,499,995	39,700	4,988	5.7%
2016	38,632	1,596,085	41,310	5,009	4.8%
2017	39,182	1,675,987	42,774	5,355	3.8%
2018	39,764	1,759,786	44,271	5,159	4.6%
2019	40,409	1,792,138	45,069	5,226	3.8%
2020	40,423	1,893,791	47,081	5,206	15.4%
2021	41,810	1,971,732	48,777	4,871	4.9%
2022	41,695	2,184,592	52,250	4,835	4.4%
2023	N/A	N/A	N/A	N/A	3.6%

N/A - Information is not currently available

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

CLATSOP COUNTY
Oregon

EMPLOYMENT BY INDUSTRY

Calendar Year 2023 and Nine Years Prior

	2014			
	Units	Number of Employees	Percent of Total	Wages
Government Employers:				
Federal Government	17	206	1.22%	$ 11,845,043
State Government	23	450	2.67%	17,798,815
Local Government	50	1,989	11.79%	72,130,930
Private Employers:				
Natural resources and mining	50	441	2.61%	19,479,538
Construction	148	655	3.88%	24,324,193
Manufacturing	55	2,175	12.89%	114,672,880
Wholesale trade	34	196	1.16%	9,271,340
Retail trade	242	2,417	14.34%	61,615,559
Transportation, warehousing, and utilities	42	306	1.81%	14,202,697
Information	23	151	0.89%	5,092,417
Financial activities	108	515	3.05%	17,649,906
Professional and business services	152	711	4.21%	19,985,749
Educational services	11	30	0.18%	775,701
Health care and social assistance	134	2,086	12.36%	90,171,228
Arts, entertainment, and recreation	25	257	1.52%	5,592,567
Accommodation and food services	251	3,642	21.58%	71,815,583
Other services	195	648	3.84%	12,291,082
Total employment		16,875	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.

2023			
Units	Number of Employees	Percent of Total	Wages
16	180	0.97%	$ 12,333,737
24	332	1.78%	22,624,431
48	2,006	10.78%	109,987,922
47	316	1.70%	15,973,578
224	1,016	5.46%	56,297,528
60	1,769	9.50%	126,466,441
36	178	0.96%	12,402,235
257	3,050	16.37%	116,274,511
50	318	1.71%	20,833,055
41	147	0.79%	10,156,655
137	523	2.81%	28,348,642
203	914	4.91%	39,768,387
19	86	0.46%	2,574,651
231	2,334	12.54%	142,465,116
25	305	1.64%	9,224,055
294	4,569	24.55%	141,888,196
146	571	3.07%	18,831,485
	18,614	100.00%	

CLATSOP COUNTY
Oregon

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

Function	2014	2015	2016	2017	2018
General government	39.56	37.56	38.50	40.83	42.30
Public safety	102.83	98.25	100.16	100.77	103.19
Land use, housing, transportation, and economic development	45.40	44.74	44.90	45.90	46.70
Culture and recreation	4.70	4.72	4.70	4.70	4.70
Public health	14.22	15.30	15.82	15.87	16.00
County service districts	0.35	0.26	0.26	0.26	0.26
Total	207.06	200.83	204.34	208.33	213.15

Source: Clatsop County Budget & Finance Dept.

2019	2020	2021	2022	2023
43.30	43.50	46.33	47.03	51.08
105.15	108.00	110.93	111.40	125.59
49.70	50.80	48.00	52.33	55.33
5.70	5.00	5.00	5.00	5.68
19.07	18.90	17.20	21.00	24.55
-	-	-	-	-
222.92	226.20	227.46	236.76	262.23

CLATSOP COUNTY
Oregon

OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

Function	2014	2015	2016	2017	2018
Public Safety					
Calls for service	14,519	15,803	14,006	13,945	14,468
Bookings	2,337	2,387	2,331	2,411	2,496
Civil papers served	1,752	1,710	1,682	1,472	1,612
Land Use, Housing, and Transportation					
Road resurfacing (miles)	21.7	23.6	24.8	21.0	21.8
Single family dwelling permits	31	50	52	62	56
Culture and Recreation					
County fair attendance	14,100	12,800	16,100	15,245	13,877
Health and Welfare					
Family planning encounters	1,630	1,488	898	769	681
WIC encounters	1,195	1,230	1,031	1,029	1,002
Economic Development					
Fish released	5,563,342	5,058,127	3,747,299	3,282,098	4,380,168

Source: Various County departments and State of Oregon

Indicators are not available for the general government function.

2019	2020	2021	2022	2023
13,394	13,674	13,113	11,773	13,875
2,331	1,783	1,483	1,467	1,760
1,670	2,661	1,329	1,580	1,878
24.3	21.8	23.0	23.0	10.9
64	41	97	64	51
12,792	12,692	-	13,597	8,120
630	568	413	235	229
931	369	3,220	2,879	2,770
3,386,211	3,893,875	3,163,120	6,135,416	6,288,603

CLATSOP COUNTY
Oregon

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Fiscal Years

Function	2014	2015	2016	2017	2018
Public safety					
Justice centers	3	3	3	3	3
Patrol units	20	20	20	20	20
Inmate beds	60	60	60	60	60
Highways and streets					
Miles of paved roads	187	188	188	188	188
Miles of gravel roads	53	53	53	53	53
Bridges	67	67	67	67	67
Culture and recreation					
Parks acreage	573	573	573	573	573
Fairground acreage	109	109	109	109	109
Health and welfare					
Clinics	1	1	1	1	1

Source: Various County departments

Capital asset indicators are not available for the general government function.

2019	2020	2021	2022	2023
3	3	3	3	3
20	20	20	20	20
60	60	60	60	148
188	192	175	175	175
53	43	54	54	54
66	68	68	68	68
573	573	573	573	573
109	109	109	109	109
1	1	1	1	1

AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS

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

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Board of County Commissioners
Clatsop County
Astoria, Oregon 97103

We have audited the basic financial statements of Clatsop County as of and for the year ended June 30, 2023, and have issued our report thereon dated December 17, 2023. 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

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

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

1. We determined that there was a lack of supporting documentation indicating the process of acquiring bids for acquisition of equipment and County related projects. Oregon Revised Statutes require informal bids to be obtained as part of the acquisition process for standard and intermediate procurements.

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. However, we noted certain matters that we have reported to management of the County in a separate letter dated December 17, 2023.

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

Koontz, Blasquez & Associates, P.C.

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

Albany, Oregon
December 17, 2023

SINGLE AUDIT SECTION

CLATSOP COUNTY
Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2023

Federal Grantor, Pass through Grantor, Program Title	Assistance Listing Number	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	$ 164,131
U.S. Department of Energy		
Passed through Oregon State Department of Fish and Wildlife		
CWT Recovery Program	11.436	25,316
U.S. Department of the Interior		
Fish and Wildlife Service		
National Wildlife Refuge Fund	15.659	13,405
Bureau of Land Management		
Payments in Lieu of Taxes	15.226	4,724
Total U.S. Department of the Interior		18,129
U.S. Department of Justice		
Office of Victims of Crime		
Passed through Oregon State Criminal Justice Division		
Crime Victims Assistance	16.575	95,635
Peer Support Grant	16.710	59,579
Total U.S. Department of Justice		155,214
U.S. Department of the Treasury		
Passed through State of Oregon		
Coronavirus Emergency Supplemental Funding Grant	16.034	49,691
COVID-19 American Rescue Plan Act of 2021*	21.027	1,280,705
Total U.S. Department of the Treasury		1,330,396

(Continued)

*Major program

CLATSOP COUNTY
Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2023

(Continued)

Federal Grantor, Pass through Grantor, Program Title	Assistance Listing Number	Expenditures
U.S. Environmental Protection Agency		
Office of Water		
Passed through Oregon Department of Human Services		
State Public Water System - Water Primacy	66.432	$ 5,331
Capitalization Grants for Drinking Water State Revolving Funds	66.468	5,186
Total U.S. Environmental Protection Agency		10,517
U.S. Department of Homeland Security		
Passed through Oregon Military Department		
Emergency Management Performance Grant	97.042	29,961
State Homeland Security Program	97.067	31,179
Total U.S. Department of Homeland Security		61,140
U.S. Department of Health and Human Services		
Administration for Children and Families		
Passed through Oregon Department of Justice		
Child Support Reimbursement Grant	93.563	151,754
Incentive Money	93.563	21,669
Total Administration for Children and Families		173,423
Centers for Disease Control and Prevention		
Passed through Oregon Department of Human Services and Oregon Health Authority		
Public Health Emergency Preparedness	93.069	75,555
My Future Choice Grant	93.235	34,538
ELC Active Monitoring	93.323	143,928
CDC PH Infrastructure Funding - PE51-05	93.967	47
Total Centers for Disease Control and Prevention		254,068

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2023

(Continued)

Federal Grantor, Pass through Grantor, Program Title	Assistance Listing Number	Expenditures
Health Resources and Services Administration		
Passed through Oregon Department of Human Services and Oregon Health Authority		
Immunization Services - PE43-01	93.268	$ 6,429
OIP-CARES - PE01-10	93.268	77,266
Medical Assistance Program Cluster		
Maternal and Child Health Services Block Grant - Perinatal	93.778	1,046
Maternal and Child Health Services Block Grant - Title V - CAH	93.778	1,962
Total Medical Assistance Program Cluster		3,008
HIV & STD Prevention Special Needs	93.977	21,797
Maternal and Child Health Services Block Grant - Title V - CAH	93.994	21,226
Total Health Resources and Services Administration		129,726
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 - SE20	93.958	32,467
Block Grants for Community Mental Health Services - SE25	93.958	142,203
Block Grants for Community Mental Health Services - SE26A	93.958	245,057
Block Grants for Prevention and Treatment of Substance Abuse - SE66	93.959	47,450
Block Grants for Prevention and Treatment of Substance Abuse - SE70	93.959	95,382
Prescription Drug Overdose Prevention - PE62	93.136	5,978
Prescription Drug Overdose Prevention - PE62-02	93.136	2,594
Prescription Drug Overdose Prevention - PE27-04	93.788	122,921
Prescription Drug Overdose Prevention - PE62	93.788	97,461
RH Mini - Grant	93.217	9,132
RH Community Partic. & Assurance of Access PE46-05	93.217	17,076
Total Substance Abuse and Mental Health Services Administration		817,721
American Rescue Plan Act WF Funding	93.354	4,814
Total U.S. Department of Health and Human Services		1,379,752
Other Agencies		
Passed through the Bonneville Power Administration		
BPA Select Fisheries Enhancement*	99.999	474,475
Brownfields Grant	66.818	46,329
Total Other Agencies		520,804
Total federal expenditures		$ 3,665,399

*Major program

CLATSOP COUNTY
Oregon

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2023

I. PURPOSE OF SCHEDULE

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

II. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

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

B. Federal Financial Assistance

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

C. Indirect Cost Rate

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

D. Major Programs

The Uniform Guidance establishes criteria to be used in defining major federal financial assistance programs. Major programs for the County are those programs selected for testing by the auditor using a risk assessment model, as well as certain minimum expenditure requirements, as outlined in the Uniform Guidance. Programs with similar requirements may be grouped into a cluster for testing purposes. Major programs include Assistance Listing No. 21.027 *American Rescue Plan Act of 2021 (COVID)* and Assistance Listing No. 99.999 *BPA Select Fisheries Enhancement.*

II. SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Reporting Entity

The reporting entity is fully described in the notes to the County's basic financial statements. Additionally, the schedule of expenditures of federal awards includes all federal programs administered by the County for the year ended June 30, 2023.

F. Revenue and Expenditure Recognition

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

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

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

Board of County Commissioners
Clatsop County
Astoria, Oregon 97103

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Clatsop County as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Clatsop County's basic financial statements, and have issued our report thereon dated December 17, 2023.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001, that we consider to be a significant deficiency.

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Report on Compliance and Other Matters

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

1. **Description:** We determined that there was a lack of supporting documentation indicating the process of acquiring bids for acquisition of equipment and County related projects. Oregon Revised Statutes require informal bids to be obtained as part of the acquisition process for standard and intermediate procurements.

   Clatsop County's Response: The County will provide additional contract training to the staff that engage in procurement requests of this nature to ensure all departments are in compliance with the Oregon Statute when requesting informal bids as part of the acquisition process.

Clatsop County's Responses to Findings

Government Auditing Standards require the auditor to perform limited procedures on Clatsop County's responses to the findings identified in our audit as described above and in the accompanying schedule of findings and questioned costs. Clatsop County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

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

Koontz, Blasquez & Associates, P.C.

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

Albany, Oregon
December 17, 2023

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

Opinion on Each Major Federal Program

We have audited Clatsop County's compliance with the types of compliance requirements identified as subject to audit 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, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; 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). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Clatsop County and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Clatsop County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the compliance requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts and grant agreements applicable to Clatsop County's federal programs.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Clatsop County's compliance based on our audit. Reasonable assurance is a high level of assurance, but is not absolute assurance, and therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Clatsop County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Clatsop County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Clatsop County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Clatsop County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Koontz, Blasquez & Associates, P.C.

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

Albany, Oregon
December 17, 2023

CLATSOP COUNTY
Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2023

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?	Yes
• 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:

Assistance Listing Number(s)	***Name of Federal Program or Cluster***
21.027	American Rescue Plan Act of 2021 (COVID)
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

CLATSOP COUNTY
Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding Number	Finding
2023-001	Inconsistency in tracking of capital assets
Condition:	There were inconsistencies in the monitoring and tracking of identified capital assets. Depreciation expense was not calculated correctly for new additions or dispositions, and incorrect service dates were used.
Prevalence:	Entity-wide
Criteria:	Capital assets should be tracked and depreciation calculated consistently and accurately.
Questioned costs:	None
Effect:	Misstatement of capital asset balances and therefore, restatement of net position; challenges in the tracking of assets on hand.
Recommendations:	We recommend that the County develop a process to appropriately calculate depreciation on all capitalizable assets in accordance with County policy.
Management's response:	Finance and IT staff will develop a process within its current system that tracks fixed assets and ensure the calculations for depreciation are correct. This system will be tested during the current 23-24 fiscal year to verify the system is assessing these items accurately. Additionally, ongoing training and communication will occur with all departments who acquire/dispose of capital assets to make sure accurate tracking is occurring through the entirety of the life of the asset.

SECTION III – CORRECTIVE ACTION

Finding Number	Corrective Action
2023-001	Retirement of current process, system testing and ongoing training and communication with departments that acquire/dispose of capital assets.