

Tillamook County, Oregon



Comprehensive Annual Financial Report

For the Year Ended June 30, 2020



TILLAMOOK COUNTY, OREGON

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Year Ended June 30, 2020

Prepared by the Office of County Treasurer

Shawn Blanchard, Treasurer



TILLAMOOK COUNTY

MEMBERS OF THE GOVERNING BODY

For the Year Ended June 30, 2020

<u>Commissioners</u>	<u>Term Expiration December 31,</u>
William Baertlein 4980 Sollie Smith Road Tillamook, OR 97141	2020
David Yamamoto PO Box 658 Pacific City, OR 97135	2020
Mary Faith Bell PO Box 973 Tillamook, OR 97141	2022



TILLAMOOK COUNTY
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INTRODUCTORY SECTION



TILLAMOOK COUNTY TREASURER'S OFFICE



Shawn Blanchard
County Treasurer
(503) 842-3439

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October 31, 2020

To the Board of County Commissioners and the Citizens of Tillamook County, Oregon I am pleased to submit the Comprehensive Annual Financial Report (CAFR) of Tillamook County, Oregon, for the fiscal year ended June 30, 2020. This CAFR is published to fulfill the requirements of Oregon Revised Statute Title 28, Chapter 297.425 and other state and local laws. The financial statements presented herein conform to generally accepted accounting principles. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with Tillamook County. It is believed that the data, as presented, is accurate in all material aspects and is presented in a manner designed to present fairly the financial position and results of the operation of Tillamook County as measured by the financial activity of its various funds and component units. All disclosures necessary to enable the reader to gain the maximum understanding of Tillamook County's financial affairs have been included.

INTRODUCTION

The Management Discussion and Analysis (MD&A) contained in the financial section is required by Generally Accepted Accounting Principles (GAAP). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the independent auditor's report.

Oregon State Law requires that every municipal corporation submit an annual financial report to the Secretary of State; to have its combined general purpose financial statements audited by an independent certified public accountant in accordance with generally accepted auditing standards and Minimum Standards for Audits of Oregon Municipal Corporations; and to have an independent auditor express an opinion upon the financial position, results of operations and cash flows for the period under audit. The accounting firm of Boldt Carlisle + Smith Certified Public Accountants was selected by the Board of County Commissioners to perform this work. The County complies with the aforementioned requirement and the auditor's opinion on the fair presentation of the financial statements is unmodified.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act and US Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Information related to this single audit, including the schedule of expenditures of Federal awards, findings and questioned costs, and auditor's reports on the internal control over financial reporting and compliance with certain provisions of laws, regulations, contracts and grants is included in this document.

Managers of the County are responsible for establishing internal control structures that ensure assets of the County are protected from loss, theft or misuse and to ensure adequate accounting data are compiled to allow for the preparation of financial statements in conformity with GAAP. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

TILLAMOOK COUNTY PROFILE

Tillamook County was established December 15, 1853 on lands that previously were part of Clatsop, Yamhill and Polk counties. The county was named after the Tillamook Indians who occupied the areas around the Tillamook and Nehalem Bays. The County is located on the Northern Oregon Coast and has an estimated population of 27,036. The County's boundaries consist of 75 miles of coastline extending from Lincoln County on the south, to Clatsop County on the north. The Pacific Ocean is the County's western boundary and Yamhill and Washington Counties are the eastern boundaries. The city of Tillamook is the county seat and located in the central part of the county 75 miles west of Portland.

According to the US Census Bureau, Tillamook County has a total area of 1,333 square miles, of which 1,102 square miles is land and 231 square miles is water. Per the 2010 US Census Bureau, there are 22.9 persons per square mile. At 3,706 feet in elevation, Rogers Peak is the highest point in Tillamook County and the highest in the Northern Oregon Coast Range. The State of Oregon, the US Bureau of Land management, the US Forest Service, County of Tillamook and private timber companies control more than ninety percent (90%) of the land. The Tillamook State Forest is a key aspect of the county's economy. The 500,000-acre forest which was destroyed by disastrous fires in the 1930s and 1940s has now begun to come of age. This helps drive growth in timber harvesting and processing which supports local education through timber revenues. Five percent (5%) of the land in Tillamook County is designated agricultural and the remainder is in urban and other uses.

There are eight (8) major stream systems in Tillamook County. Each discharges the County's annual average ninety (90) inches of precipitation into the Pacific Ocean by way of coastal bays – five (5) into Tillamook Bay, two (2) into Nestucca Bay, and one (1) into Nehalem Bay. Mild summers and wet winters characterize the climate. Average temperatures range from forty-two (42) degrees in January to fifty-eight (58) degrees in July.

The County encompasses seven (7) incorporated cities and three (3) school districts. Total public school enrollment is 2,883. The majority of the population resides in or around the discontinuous coastal plain, running the entire length of the County. Seasonal population swells the County's population total in excess of fifty percent (50%) during peak periods. There are 364 miles of roads and 113 bridges under County jurisdiction.

Tillamook County is governed under the provisions of Oregon Revised Statute Title 20, Chapter 203.230 by a Board of Commissioners, consisting of three (3) commissioners who are elected to four-year staggered terms. The Board elects a chair at the beginning of the calendar year, who serves until the first Monday in January of the following year. The Board of Commissioners conduct all legislative business of the County and are responsible for setting County policy, general administration of the County and holding public hearings on certain issues required by law. The Commissioners are active at state and federal levels representing the concerns and interests of the County. Other elected officials of the County include sheriff, clerk, assessor, treasurer, district attorney and justice of the peace.

The financial reporting entity (the County) includes all funds and activities of the primary government (i.e., Tillamook County as legally defined), as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable. The County provides a full range of services, which include public safety; health and welfare services; community development; construction and maintenance of streets and related infrastructure; local government services; and administration and support. Blended component units, although legally separate entities, are, in substance, part of the primary government's operations and are included as part of the primary government. Accordingly, the Solid Waste Disposal Service District is reported as an enterprise fund of the primary government, and the 4-H and Extension Service District is reported as a special revenue fund of the primary government.

Tillamook County prepares an annual budget in accordance with Oregon Local Budget Law. Oregon Revised Statute Title 28, Chapter 294.305 provides standard procedures for the preparation, presentation, administration and appraisal of budgets for all Oregon local governments. The law mandates public involvement in the budget preparation and public exposure of its proposed programs. The law also requires that the budget be balanced. The County budgets all funds, except trust and agency funds. The County's Budget Officer evaluates the budget requests of the County departments to determine the funding levels. The budget is presented to the public through public hearings held by a budget committee consisting of the Board of Commissioners and three (3) lay members. After due consideration of the input received from the citizens, the Board adopts a resolution which adopts the budget, authorizes the levying of taxes and sets appropriations. The budget resolution must be adopted no later than June 30 of each fiscal year.

The level of budgetary control is established by department within the general fund and by expenditure category with the other individual funds. The expenditure appropriations lapse at the end of the fiscal year. Additional resources and corresponding appropriations may be added to the budget during the fiscal year through a supplemental budget process. Appropriation transfers may be made throughout the fiscal year and, if required, are approved by the Board of Commissioners in public meetings.

FINANCIAL CONDITIONS AND OUTLOOK

The economy of Tillamook County generally mirrors that of the state. The current worldwide financial downturn that began in March 2020 due to the COVID-19 pandemic is having impacts across Oregon's economy. Recovery from this downturn is expected to be slow. A gradual recovery will depend on several key factors, including public health and medical considerations and the public's confidence in the safety of resuming normal activities.

The County's economy, as with the rest of the nation and most of the world, is experiencing a significant financial downturn due to the current pandemic. Financial policies, as well as operating practices, are enabling the County to maintain core services and minimize the impact to citizens and employees wherever possible.

Tillamook County labor market has experienced an unprecedented downturn since mid-March, with the unemployment rate reaching 12.3% at the end of June 2020, as businesses were forced to close. Tillamook County's economic base includes lumber and wood products. Dairy farms dominate the County's fertile valley and play a major economic role in the milk product industry. Deep-sea and stream fishing, seafood processing industries, charter and dory boats also contribute to the economy with the associated tourism. The Real Market Value of property in Tillamook County is \$7,491,782,516 and the Assessed Value is \$5,297,850,057 for the 2019/2020 tax year.

Tillamook County, like other local governments in Oregon, continues to struggle with the impacts of Property Tax Limitation Measures that passed in the 1990's. With the passage of BM5 and in 1997 BM50, rates were capped at \$10.00 per thousand dollars of value for general government and phased in a limit of \$5.00 per thousand dollars for schools. Growth of property tax revenues is limited to three percent (3%) per year, except for new construction, which now results in new revenues rather than an adjustment in the tax rate.

The Oregon Department of Forestry (ODF) manages 250,517 acres of forest land in Tillamook County. ODF grows and harvests timber to produce revenue as the primary use of forest lands. ODF uses a structured basis management strategy plan for timber harvests. Once the sales are held, they have three (3) years to produce income. This revenue source fluctuates annually based on economics, price and demand. This practice represents approximately one-fourth (1/4) of Tillamook County's General Fund operating revenues and local governments rely on these revenues to help fund schools and other essential services.

The County receives a share, based on population, of the revenues the State of Oregon receives from taxing motor vehicle fuels. The Oregon Constitution requires that these revenues be used to pay costs of public roads only. Tillamook County also receives a share of the revenues the State of Oregon receives from tobacco and liquor taxes. The State of Oregon is generally not obligated to continue to provide these revenues to local governments.

The County's Management Team holds an annual review and discussion of budget and financial projections, usually in early December before the budget preparation begins. Out of this session come project and budgeting priorities. This list is a large part of the budget planning discussions and creates a focal point for administration and finance as the budget allocations are determined. Projects of greatest priority are allocated resources in the next budget cycle and "lesser" priorities are reviewed in the subsequent years for continued inclusion on, upgrade of status within, or potential removal from the list.

The County Roads Advisory Committee (CRAC) and a local political action committee recommended that the County submit a General Obligation Bond measure to the voters. On May 21, 2013, there was a Special Election that included Measure 29-130, Tillamook County General Obligation Road Bond for County road improvements not exceeding \$15,000,000. This measure passed with 3,720 or 51.28% yes votes and 3,534 or 48.72% no votes. Total number voting, 7,254 or 49.78% of registered voters. Tillamook County issued a portion of the authorized bonds in September 2013 and issued the remainder in December 2018. The Road Department and CRAC continues reviewing the schedule of road repairs, replacing failing culverts and bridge maintenance program.

At the November 5, 2013 Special Election, voters passed Measure 29-133 authorizing Tillamook County to collect a ten (10) percent countywide transient lodging tax including within cities. This measure passed with 4,714 or 66.88% yes votes and 2,334 or 33.12% no votes. Total number voting, 7,068 or 49.27% of registered voters. In cities that already had such a tax, the percentage of County tax collected from the guest would be offset by the percentage of city tax paid up to nine (9) percent. By State law, lodging operators may retain five (5) percent of tax collections for their costs. Also by State law, seventy percent (70%) of net County lodging tax collections are dedicated for tourism promotion and tourism related facilities. The thirty percent (30%) balance is dedicated to County road maintenance, after first deducting the County's costs and expenses for collection and enforcement of the tax. This has been a gain for the County Road Department with \$1,291,420 in revenue received this year.

At the May 16, 2017 Special Election, Tillamook County voters approved the renewal of five (5) year Veteran's Services and Library local operating levies. The Veteran's Services measure passed with 5,885 or 77.79% yes votes and 1,680 or 22.21% no votes. The Library measure passed with 4,685 or 61.29% yes votes and 2,959 or 38.71% no votes. Total voter turnout was 7,834 or 44.11% of registered voters.

OTHER FINANCIAL INFORMATION

The County's enterprise operation is comprised of the Solid Waste Service District. This district is included in the CAFR as a component unit of Tillamook County. The Board of County Commissioners serves as its governing body. The District is responsible for countywide solid waste management planning, recycling education and coordination, illegal dumping cleanup and prevention, as well as enforcement coordination. The District collects municipal solid waste at a transit station in order to transport it to the Coffin Butte Landfill in Corvallis, Oregon. The operations of the transit station and transport of solid waste to the Coffin Butte Landfill are performed by a private company under contract with the District.

The County recognizes a liability for post-closure care and maintenance of the Tillamook County closed landfill. A Solid Waste Post Closure Reserve fund was established in FY2011-2012 to satisfy DEQ requirements of financial assurance. The County, on behalf of the District, files an Annual Financial Assurance Update and Recertification with DEQ each year. The County expects that transfer station fees and assessments to property owners will continue to be sufficient to cover the post-closure costs.

The Tillamook County 4-H Extension Service district is included in the CAFR as a component unit of Tillamook County. The Board of County Commissioners serves as its governing body, making appointments and approving the budget. The District was formed in 1986 under the provisions of Oregon Revised Statute Title 36, Chapter 451 to provide Oregon State University Extension education programs, training and information to residents of Tillamook County.

The County provides a defined benefit retirement plan (the Pension Plan) for its employees. All fulltime employees are eligible to participate in the Pension Plan after six (6) full months of employment. Pension Plan members are permitted to contribute up to ten percent (10%) of their annual covered salary. The County is required by the Pension Plan's provisions to pay the employees' contribution to the Pension Plan of seven percent (7%) of covered salaries (six percent (6%) if monthly base pay is less than \$1,500), in addition to the remaining amount necessary to fund the pension Plan.

The County provides other post-employment benefits (OPEB) through a single employer defined benefit plan in the form of group health insurance benefits. For employees hired before July 1, 2003, the County will pay the group health insurance for retired employees. Retirees who were hired on or after July 1, 2003, are allowed to continue, at retirees' expense, coverage under the group health insurance plan until age 65.

The County issues various types of debt. This debt is comprised of capital lease obligations, accumulated unpaid vacation and sick leave, notes payable and bonds payable relating to two (2) General Obligations Bonds. Outstanding debts on the bonds payable relate to the Library Refunding Bond and Road General Obligation Bond. In September 2015, the County secured tax-exempt financing for Oregon Energy Savings Equipment and Jail/Justice Facility improvements in the amount of \$3,150,000. This financing agreement, Series 2015, matures in 2028.

The County aggressively seeks to improve its awareness of claims liability. A Risk Management Executive Team, that includes the County's insurance agent of record, meets quarterly. This committee monitors issues that may cause liability exposure to the County and advises the Board of County Commissioners regarding such matters. The safety

committee provides inspections, training and equipment to create a safe working environment for its employees. A safe work environment reduces the risk of worker's compensation claims. Field employees receive continued training in identifying and responding to hazardous materials sites. While the County is not self-insured, every effort is made to reduce costs, while still providing adequate coverage.

The County invests excess funds considering state statutes, security of the investment and cash flow requirements. Investments are comprised of the State of Oregon Treasurer's Investment Pool and US Government Agencies. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Tillamook County for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019. This was the thirtieth (31st) consecutive year that Tillamook County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one (1) year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

ACKNOWLEDGEMENTS

The preparation of this report on a timely basis has been accomplished with the efficient and dedicated services of the County's accounting staff. In addition, I would like to express my appreciation to members of other departments who assisted and contributed to its preparation. Finally, I would also like to thank the Board of County Commissioners for their interest and support in our continued effort to improve Tillamook County's financial reporting.

Respectfully submitted,

Shawn Blanchard

Shawn Blanchard

Tillamook County Treasurer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Tillamook County
Oregon**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

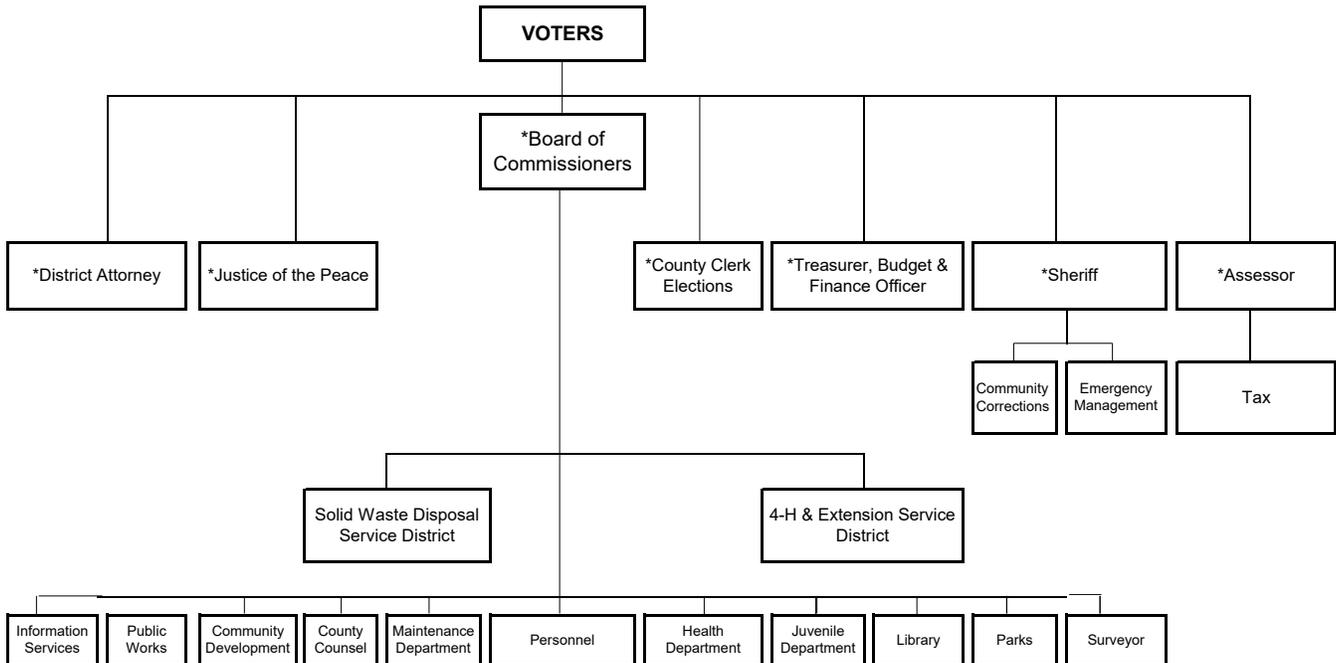
June 30, 2019

Christopher P. Morrill

Executive Director/CEO

Tillamook County

Organizational Chart For the Year Ended June 30, 2020



*Elected Official

TILLAMOOK COUNTY
ELECTED OFFICIALS
For the Year Ended June 30, 2020

Board of Commissioners

<u>Name</u>	<u>Term Expiration</u>
William Baertlein	December 31, 2020
David Yamamoto	December 31, 2020
Mary Faith Bell	December 31, 2022

Other Elected Officials

Denise Vandecouvering, Assessor / Tax Collector	December 31, 2020
Tassi O'Neil, County Clerk	December 31, 2020
William Porter, District Attorney	December 31, 2022
Ryan Connell, Justice of the Peace	December 31, 2024
Wm. Andy Long, Sheriff	December 31, 2020
Shawn Blanchard, Treasurer	December 31, 2022

FINANCIAL SECTION





INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
TILLAMOOK COUNTY
Tillamook, Oregon

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of **TILLAMOOK COUNTY**, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

INDEPENDENT AUDITOR'S REPORT (Continued)

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of **TILLAMOOK COUNTY**, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparisons for the General, Road, County School, Health Services, Library, and Community Corrections Funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages a through i and the schedules of net pension liability and changes in net pension liability, employer contributions, investment rate of return, and changes in the County's total other postemployment benefit liability and ratios on pages 55 through 58 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining financial statements, individual fund and other schedules, 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 financial statements, individual fund and other schedules and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements, individual fund and other schedules and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

INDEPENDENT AUDITOR'S REPORT (Continued)

The introductory and statistical sections 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.

Reports on Other Legal and Regulatory Requirements

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2020 on our consideration of 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 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 County's internal control over financial reporting and compliance.

Other Reporting Required by Oregon State Regulations

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated October 31, 2020, on our consideration of the County's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and do not provide an opinion on compliance.

Boldt Carlisle + Smith
Certified Public Accountants
Salem, Oregon
October 31, 2020
By:



Bradley G. Bingenheimer, Member



MANAGEMENT'S DISCUSSION AND ANALYSIS



MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis presents the highlights of financial activities and financial position for Tillamook County. The analysis focuses on significant financial issues, major financial activities and resulting changes in financial position, budget changes and variances from the budget, and specific issues related to funds and the economic factors affecting the County. It includes all the activities of the County and its component units: *Solid Waste Service District* and *4H and Extension Service District*.

Please read this MD&A in conjunction with the transmittal letter (pages *i* through *vii*) and the County's financial statements.

FINANCIAL HIGHLIGHTS

The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30, 2020 by \$85,340,839 (*net position*). Of this amount \$67,222,674 was the net investment in capital assets; \$27,669,717 was restricted for specific purposes and \$(9,551,552) was unrestricted.

The County's net position increased by \$5,747,375, or 7%, which was due primarily to the operations of governmental activities.

The County's governmental fund balances increased by \$1,611,937, with the General Fund experiencing an increase of \$944,539, the Road Fund an increase of \$2,143,605, and the County School, Health Services, Library, Community Corrections, and Nonmajor Governmental Funds having a combined decrease in fund balance of \$(1,476,207).

OVERVIEW OF THE FINANCIAL STATEMENTS

The County's annual financial report consists of several sections. Taken together they provide a comprehensive financial report of the County. The components of the report include the following:

Management's Discussion and Analysis. This section of the report provides financial highlights, overview and economic factors affecting the County.

Basic Financial Statements. Includes a statement of net position, a statement of activities, fund financial statements and the notes to basic financial statements.

Statements of net position and activities focus on entity-wide presentations using the accrual basis of accounting and provide both long-term and short-term information about the County's financial status.

Fund financial statements focus separately on major governmental and proprietary funds and types of fiduciary funds. Governmental fund statements follow the more traditional presentation of financial statements. The County's major governmental funds are presented in their own columns and the remaining funds are combined into a single column titled "Nonmajor Funds." Budgetary comparison statements are presented for the General, Road, County School, Health Services, Library, and Community Corrections. Statements for the County's proprietary funds follow the governmental funds and include statements of net position, revenues, expenses and changes in net position, and cash flows. Fiduciary funds account for resources held for the benefit of others and have not been reflected in the statements of net position and activities as they are not available to the County.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Basic Financial Statements. (continued)

The notes to basic financial statements provide additional disclosures required by governmental accounting standards and provide information to assist the reader in understanding the County's financial condition.

Required Supplementary Information. The Governmental Accounting Standards Board (GASB) requires certain additional schedules be included in the financial statements related to the County's pension and other postemployment benefit plans.

Combining Financial Statements and Individual Fund and Other Schedules. Readers desiring additional information on non-major funds can find it in this section of the report. Included within this section are:

- Combining statements of nonmajor governmental funds. These statements include balance sheets and statements of revenues, expenditures and changes in fund balances.
- Budgetary comparisons. Budget to actual schedules for all funds, except General and the major special revenue funds, which are presented within the basic financial statements, are presented here.
- Fiduciary fund statement of changes in assets and liabilities.
- Other financial schedules covering capital assets and long-term obligations complete the financial section of the report.

Statistical Section. Trend information and demographics.

Compliance Section:

- Independent Auditor's Report required by Oregon State Regulations. Supplemental communication on county compliance and internal controls as required by Oregon statutes.
- Additional reports by the county's independent auditor and the schedule of expenditures of federal awards as required by government auditing standards and the Single Audit Act.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

FINANCIAL SUMMARY AND ANALYSIS

As mentioned earlier, the County's net position as of June 30, 2020 was \$85,340,839. By far the largest portion of net position is comprised of the county's investment in capital assets (e.g., land, buildings, equipment and public infrastructure), less any related debt outstanding that was used to acquire those assets. The County uses capital assets to provide services to citizens; therefore, these assets are not available for future spending. The resources to repay the related debt is not provided by capital assets, but will be provided from other sources.

	Governmental Activities		Business-type Activities		Totals	
	2020	2019	2020	2019	2020	2019
<u>ASSETS</u>						
Current and other assets	\$ 54,438,207	\$ 53,081,818	\$ 2,306,551	\$ 1,819,285	\$ 56,744,758	\$ 54,901,103
Capital assets, net	<u>72,566,753</u>	<u>71,089,011</u>	<u>1,816,843</u>	<u>1,890,239</u>	<u>74,383,596</u>	<u>72,979,250</u>
Total assets	<u>127,004,960</u>	<u>124,170,829</u>	<u>4,123,394</u>	<u>3,709,524</u>	<u>131,128,354</u>	<u>127,880,353</u>
<u>DEFERRED OUTFLOWS</u>						
<u>OF RESOURCES</u>	<u>8,041,072</u>	<u>8,167,121</u>	<u>133,150</u>	<u>83,018</u>	<u>8,174,222</u>	<u>8,250,139</u>
<u>LIABILITIES</u>						
Other liabilities	1,827,843	2,417,141	220,058	188,208	2,047,901	2,605,349
Long-term obligations	<u>47,203,725</u>	<u>48,373,215</u>	<u>1,786,936</u>	<u>1,602,121</u>	<u>48,990,661</u>	<u>49,975,336</u>
Total liabilities	<u>49,031,568</u>	<u>50,790,356</u>	<u>2,006,994</u>	<u>1,790,329</u>	<u>51,038,562</u>	<u>52,580,685</u>
<u>DEFERRED INFLOWS</u>						
<u>OF RESOURCES</u>	<u>2,875,976</u>	<u>3,906,212</u>	<u>47,199</u>	<u>50,131</u>	<u>2,923,175</u>	<u>3,956,343</u>
<u>NET POSITION</u>						
Net investment in capital assets	65,405,831	66,926,025	1,816,843	1,890,239	67,222,674	68,816,264
Restricted	27,669,717	23,825,583	-	-	27,669,717	23,825,583
Unrestricted	<u>(9,937,060)</u>	<u>(13,110,226)</u>	<u>385,508</u>	<u>61,843</u>	<u>(9,551,552)</u>	<u>(13,048,383)</u>
Total net position	<u>\$ 83,138,488</u>	<u>\$ 77,641,382</u>	<u>\$ 2,202,351</u>	<u>\$ 1,952,082</u>	<u>\$ 85,340,839</u>	<u>\$ 79,593,464</u>

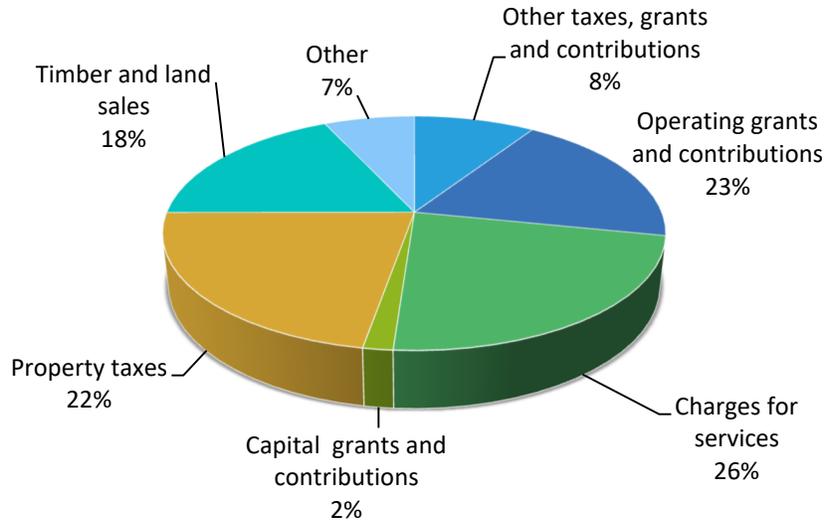
The unrestricted net position of business-type activities represent the current assets of the Solid Waste Service District, which are offset by the liability for landfill post-closure care costs.

Total net position increased by \$5,747,375. The revenue of the County comes primarily from property taxes, charges for services, and operating grants and contributions. The County's expenses cover a wide variety of services, with general government, public safety, and health and welfare accounting for over half of the expenses.

MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

FINANCIAL SUMMARY AND ANALYSIS (continued)

Tillamook County Revenue



Property taxes, comprising 22% of Tillamook County’s revenue, are derived from the permanent tax rate, local option taxes and general obligation debt levies.

The permanent tax rate provides funding for general government. Countywide library services and veteran’s services are funded by the local option tax levies (expiring in 2022). General obligation debt consists of the Justice Facility Construction Debt, Road Construction Debt, Library Construction Debt and subsequent refundings.

For the year ended June 30, 2020, a large percentage of revenues come from property taxes (22%), charges for services (26%) and operating grants and contributions (23%). This includes such items as permits, licenses, recreation fees, recording fees, health services patient fees, other user fees, solid waste disposal fees and assessments and fines.

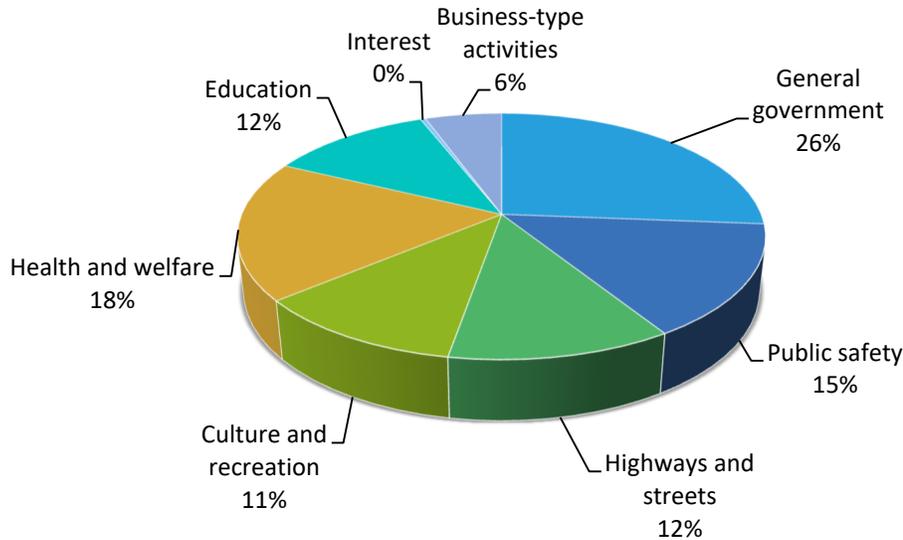
Operating grants and contributions primarily fund the community health center, public works, community corrections, children and families programs and mental health services.

Timber and land sales revenue is a major resource for the General, Road, and County School Funds.

MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

FINANCIAL SUMMARY AND ANALYSIS (continued)

Tillamook County Functional Expenses



Expenses for general government and public safety comprise 41% of total expenses. The County Justice Facility, opened in 1997, houses the sheriff’s department, community corrections, state police, emergency management and the jail.

General government includes expenses for community development; information services, assessment and taxation, elections, finance, commissioners and support services. County park system expenses are included in culture and recreation.

Health and welfare expenses relate to the County’s federally funded Community Health Center. Highways and streets expenses relate to repair and maintenance of infrastructure.

The Extension Service District and County School Fund comprise education expenses and business-type activities relate to the Solid Waste Service District. Interest expenses account for payments on the County’s long-term debt.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

FINANCIAL SUMMARY AND ANALYSIS (continued)

Governmental activities increased the County's net position by \$5,747,375. The key elements of this increase are as follows:

TILLAMOOK COUNTY'S CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Revenues						
Program revenues:						
Charges for services	\$ 10,898,990	\$ 11,798,019	\$ 3,145,436	\$ 2,724,547	\$ 14,044,426	\$ 14,522,566
Operating grants and contributions	11,617,721	12,332,584	8,434	-	11,626,155	12,332,584
Capital grants and contributions	988,266	2,920,777	8,000	-	996,266	2,920,777
General revenues:						
Property taxes	13,606,592	12,913,585	-	-	13,606,592	12,913,585
Transient lodging taxes	4,101,126	4,220,898	-	-	4,101,126	4,220,898
Other taxes	358,561	294,174	-	-	358,561	294,174
Other grants and contributions	1,184,036	1,554,753	-	-	1,184,036	1,554,753
Timber and land sales	11,097,991	12,858,399	-	-	11,097,991	12,858,399
Other	4,053,380	2,302,125	176,353	80,628	4,229,733	2,382,753
Total revenues	57,906,663	61,195,314	3,338,223	2,805,175	61,244,886	64,000,489
Expenses						
General government	14,571,609	12,874,256	-	-	14,571,609	12,874,256
Public safety	8,226,154	7,667,402	-	-	8,226,154	7,667,402
Highways and streets	6,461,369	3,987,484	-	-	6,461,369	3,987,484
Culture and recreation	6,192,397	5,916,513	-	-	6,192,397	5,916,513
Health and welfare	10,180,913	8,880,977	-	-	10,180,913	8,880,977
Education	6,567,083	5,516,777	-	-	6,567,083	5,516,777
Interest on long-term obligations	210,032	301,726	-	-	210,032	301,726
Solid waste	-	-	3,087,954	2,907,309	3,087,954	2,907,309
Total expenses	52,409,557	45,145,135	3,087,954	2,907,309	55,497,511	48,052,444
Change in net position	5,497,106	16,050,179	250,269	(102,134)	5,747,375	15,948,045
Net position - beginning	77,641,382	61,591,203	1,952,082	2,054,216	79,593,464	63,645,419
Net position - ending	\$ 83,138,488	\$ 77,641,382	\$ 2,202,351	\$ 1,952,082	\$ 85,340,839	\$ 79,593,464

Governmental Activities

The increase in net position is attributed largely to an increase in other revenues and property taxes. Program service revenues decreased and expenses increased this year from the previous year primarily due to the COVID-19 Pandemic.

Business-type Activities

The Solid Waste Service District for disposal of solid waste generated in Tillamook County. The increase in net position is attributed the District's increase in charges for services for the year.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

FINANCIAL ANALYSIS OF FUNDS

As of June 30, 2020, the County's governmental funds reported a combined fund balance of \$52,033,571, which is an increase of \$1,611,937 from June 30, 2019.

The General Fund is the primary operating fund of the County. As of June 30, 2020, the General Fund balance is \$16,700,121, which is an increase of \$944,539 from June 30, 2019. Increased state timber revenue, property taxes, and land sales contributed to this increase. The County has two funds, Revenue Stabilization and Post Employment Liability Reserve, which are separately budgeted, that do not qualify to be presented as separate funds in accordance with accounting principles generally accepted in the United States of America. Accordingly, these funds have been combined with the General Fund.

The Road Fund is primarily supported by state fuel taxes and federal forest fees. Its fund balance increased by \$2,143,605 during 2019-20. Capital outlay expenditures decreased from the prior year by \$(2,917,197) due to the completion of various capital projects in the previous year.

The County School Fund receives state timber revenues which are passed on to public school districts within the County. The fund balance decreased \$(1,049,354) due to timing of pass-through distributions and decreased state timber revenue.

The Health Services Fund balance increased \$111,936. Both revenues and expenditures increased in fiscal year 2020 due to the COVID-19 pandemic.

The Library Fund experienced an increase in fund balance of \$512,034 which is primarily due to an increase in property taxes of \$199,270.

The Community Corrections Fund experienced an increase in fund balance of \$80,594. The programs funding is determined biennially by the Oregon State Legislature. Community Corrections received increased grant funding based on the formula per capita.

Proprietary funds provide the same type of information as presented in the government-wide statements of net position and activities, but in more detail. The proprietary funds net position amounted to \$2,202,351 as of June 30, 2020.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

GENERAL FUND BUDGETARY HIGHLIGHTS

The County prepares its General Fund budget on the cash receipts and disbursements basis of accounting.

The changes between the original and final budget of the General Fund were enacted to increase budgeted revenues and expenditures for additional revenues received but not budgeted for. In addition, changes were made to transfer relatively small amounts between appropriation categories. Actual revenues in the General Fund were \$2,876,178 more than anticipated due to an increase in timber and land sales and actual expenditures were \$2,710,840 less than appropriations due primarily to fewer anticipated expenditures in the sheriff, community development, information services, and juvenile departments.

CAPITAL ASSETS AND DEBT ADMINISTRATION

As of June 30, 2020, the County had invested \$74,383,596 in capital assets, net of depreciation. Construction in progress had significant activity with reclassifications of \$17,605,139 due to the completion of various infrastructure projects. The investment includes land and land improvements, buildings, equipment, and public infrastructure of roads and bridges. The investment in governmental activities capital assets had an increase of \$3,459,943 less \$1,982,201 of changes in accumulated depreciation. Business-type activities capital asset had a net decrease of \$73,396. Additional information on the County's capital assets may be found in Note 6 of the financial statements.

The total long-term obligations outstanding as of June 30, 2020 amounted to \$48,990,661. These obligations include bonded debt, loans, capital leases, compensated absences, other postemployment benefit liability, landfill post-closure care liability and the net pension liability.

During the year the County retired \$1,698,035 in principal on long-term debt obligations and other long-term obligations had a net increase of \$558,586.

A summary of the County's long-term obligations outstanding is as follows:

General obligations bonds	\$ 7,925,000
Unamortized premiums	474,917
Loans payable	2,045,000
Capital leases	216,821
Landfill post-closure care liability	1,200,260
Compensated absences	1,351,310
Net pension liability	22,154,945
Other postemployment benefit liability	13,622,408

Additional information on the County's long-term obligations may be found in Note 8 to the financial statements.

MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

ECONOMIC FACTORS

Oregon law limits annual increases in the assessed value of property subject to taxation. Assessed values may increase up to 3% per year, plus the value of new construction. Increases in the County’s property tax revenue each year are insufficient to cover the rising cost of services.

General Government operations rely heavily on timber allotments to support expenditures. The County is also very dependent on federal and state grants.

Rising costs of employee benefits challenge the County to reduce expenditures for materials and services and capital outlay while maintaining a viable, fairly compensated workforce. The County continues to explore ways to combine and streamline service delivery.

Funding provided by the state legislature for county programs is subject to biennial appropriations. The state’s funding source is primarily income taxes. Therefore the state is dependent on a strong economy to fund services. Local governments compete with schools and other services which make them vulnerable to funding reductions. During the next budget year, the County will be evaluating its ability to provide citizens the services they are accustomed to with declining state and federal resources.

FINANCIAL CONTACT

The County’s financial statements are designed to present users (citizens, taxpayers, customers, investors, and creditors) with a general overview of finances and to demonstrate accountability. Additionally, the component units (Solid Waste Service District and 4H and Extension Service District) have separately issued financial statements that are available to provide information on their finances and activities.

If you have questions about the report or need additional financial information, please contact the County Treasurer’s office at 201 Laurel Avenue, Tillamook, Oregon 97141.



BASIC FINANCIAL STATEMENTS



TILLAMOOK COUNTY

**STATEMENT OF NET POSITION
June 30, 2020**

	Governmental	Business-type	Totals
	Activities	Activities	
<u>ASSETS</u>			
Cash and cash equivalents	\$ 36,489,263	\$ 1,936,056	\$ 38,425,319
Investments	12,479,555	-	12,479,555
Receivables, net	5,326,624	370,495	5,697,119
Inventories	142,765	-	142,765
Capital assets:			
Land and construction in progress	9,567,542	125,000	9,692,542
Other capital assets, net	62,999,211	1,691,843	64,691,054
TOTAL ASSETS	127,004,960	4,123,394	131,128,354
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Refunded debt charges	2,739	-	2,739
Pension related items	6,958,483	115,754	7,074,237
Other postemployment benefit related items	1,079,850	17,396	1,097,246
TOTAL DEFERRED OUTFLOWS OF RESOURCES	8,041,072	133,150	8,174,222
<u>LIABILITIES</u>			
Accounts payable and accrued liabilities	1,633,223	220,058	1,853,281
Accrued interest	24,270	-	24,270
Unearned revenue	170,350	-	170,350
Long-term obligations:			
Due within one year	2,503,756	116,710	2,620,466
Due in more than one year	44,699,969	1,670,226	46,370,195
TOTAL LIABILITIES	49,031,568	2,006,994	51,038,562
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Pension related items	1,651,954	27,480	1,679,434
Other postemployment benefit related items	1,224,022	19,719	1,243,741
TOTAL DEFERRED INFLOWS OF RESOURCES	2,875,976	47,199	2,923,175
<u>NET POSITION</u>			
Net investment in capital assets	65,405,831	1,816,843	67,222,674
Restricted for:			
Debt service	294,333	-	294,333
Highways and streets	6,512,898	-	6,512,898
Education	1,993,298	-	1,993,298
Health services	2,860,426	-	2,860,426
Culture, recreation and tourism	10,999,574	-	10,999,574
Law enforcement	2,172,042	-	2,172,042
Other purposes	2,837,146	-	2,837,146
Unrestricted	(9,937,060)	385,508	(9,551,552)
TOTAL NET POSITION	\$ 83,138,488	\$ 2,202,351	\$ 85,340,839

See accompanying notes



TILLAMOOK COUNTY
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2020

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		Totals
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
Governmental activities:							
General government	\$ 14,571,609	\$ 3,929,097	\$ 609,138	\$ -	\$ (10,033,374)		\$ (10,033,374)
Public safety	8,226,154	777,110	1,684,681	-	(5,764,363)		(5,764,363)
Highways and streets	6,461,369	66,895	2,481,400	982,588	(2,930,486)		(2,930,486)
Culture and recreation	6,192,397	2,605,991	87,101	5,678	(3,493,627)		(3,493,627)
Health and welfare	10,180,913	3,519,897	6,755,401	-	94,385		94,385
Education	6,567,083	-	-	-	(6,567,083)		(6,567,083)
Interest on long-term obligations	210,032	-	-	-	(210,032)		(210,032)
Total governmental activities	<u>52,409,557</u>	<u>10,898,990</u>	<u>11,617,721</u>	<u>988,266</u>	<u>(28,904,580)</u>		<u>(28,904,580)</u>
Business-type activities:							
Solid waste	<u>3,087,954</u>	<u>3,145,436</u>	<u>8,434</u>	<u>8,000</u>		<u>\$ 73,916</u>	<u>73,916</u>
Totals	<u>\$ 55,497,511</u>	<u>\$ 14,044,426</u>	<u>\$ 11,626,155</u>	<u>\$ 996,266</u>	<u>(28,904,580)</u>	<u>73,916</u>	<u>(28,830,664)</u>
General revenues							
Taxes:							
Property taxes levied for:							
General purposes					11,991,363	-	11,991,363
Debt service					1,615,229	-	1,615,229
Transient lodging taxes					4,101,126	-	4,101,126
Other taxes					358,561	-	358,561
Grants and contributions not restricted for specific programs							
Timber and land sales					1,184,036	-	1,184,036
Unrestricted investment earnings					11,097,991	-	11,097,991
Miscellaneous					1,251,436	41,991	1,293,427
					<u>2,801,944</u>	<u>134,362</u>	<u>2,936,306</u>
TOTAL GENERAL REVENUES					<u>34,401,686</u>	<u>176,353</u>	<u>34,578,039</u>
CHANGES IN NET POSITION					5,497,106	250,269	5,747,375
NET POSITION - BEGINNING					<u>77,641,382</u>	<u>1,952,082</u>	<u>79,593,464</u>
NET POSITION - ENDING					<u>\$ 83,138,488</u>	<u>\$ 2,202,351</u>	<u>\$ 85,340,839</u>

See accompanying notes

TILLAMOOK COUNTY

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2020

	General	Road	County School	Health Services	Library
ASSETS					
Cash and cash equivalents	\$ 3,937,344	\$ 5,675,279	\$ -	\$ 2,468,378	\$ 2,981,255
Investments	11,564,355	-	-	-	-
Receivables, net	2,175,508	149,102	1,205,398	638,231	243,798
Due from other funds	103,733	-	-	-	-
TOTAL ASSETS	\$ 17,780,940	\$ 5,824,381	\$ 1,205,398	\$ 3,106,609	\$ 3,225,053
LIABILITIES					
Accounts payable and accrued liabilities	\$ 703,885	\$ 121,620	\$ -	\$ 347,798	\$ 225,572
Due to other funds	-	-	-	-	-
TOTAL LIABILITIES	703,885	121,620	-	347,798	225,572
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	376,934	-	-	-	154,274
TOTAL DEFERRED INFLOWS OF RESOURCES	376,934	-	-	-	154,274
FUND BALANCES					
Restricted	-	5,702,761	1,205,398	2,758,811	2,845,207
Assigned	2,357,517	-	-	-	-
Unassigned	14,342,604	-	-	-	-
TOTAL FUND BALANCES	16,700,121	5,702,761	1,205,398	2,758,811	2,845,207
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 17,780,940	\$ 5,824,381	\$ 1,205,398	\$ 3,106,609	\$ 3,225,053

Amounts reported for governmental activities in the statement of net position are different because:

Inventories used in governmental activities are not current financial resources and, therefore, are not reported in the funds.

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Deferred charges relating to debt issuances are not financial resources and therefore are not reported in the funds

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.

Deferred outflows related to the pension and other postemployment benefit plans are not current financial resources and therefore are not reported in the funds

Certain payments received are for services to be provided in future periods and therefore are reported as unearned in the statement of net position.

The net pension liability is reported in the statement of net position, but is not reported in the funds.

The other postemployment benefit liability is reported in the statement of net position, but is not reported in the funds.

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.

Deferred inflows related to the pension and other postemployment benefit plan are reported in the statement of net position, but is not reported in the funds.

NET POSITION OF GOVERNMENTAL ACTIVITIES

<u>Community Corrections</u>	<u>Total Nonmajor Funds</u>	<u>Total Governmental Funds</u>
\$ 1,842,971	\$ 19,584,036	\$ 36,489,263
-	915,200	12,479,555
6,464	908,123	5,326,624
<u>-</u>	<u>-</u>	<u>103,733</u>
<u>\$ 1,849,435</u>	<u>\$ 21,407,359</u>	<u>\$ 54,399,175</u>
\$ 32,096	\$ 202,252	\$ 1,633,223
<u>-</u>	<u>103,733</u>	<u>103,733</u>
<u>32,096</u>	<u>305,985</u>	<u>1,736,956</u>
<u>-</u>	<u>97,440</u>	<u>628,648</u>
<u>-</u>	<u>97,440</u>	<u>628,648</u>
1,817,339	16,132,962	30,462,478
-	4,878,781	7,236,298
<u>-</u>	<u>(7,809)</u>	<u>14,334,795</u>
<u>1,817,339</u>	<u>21,003,934</u>	<u>52,033,571</u>
<u>\$ 1,849,435</u>	<u>\$ 21,407,359</u>	

142,765
72,566,753
2,739
628,648
8,038,333
(170,350)
(21,792,429)
(13,406,432)
(12,029,134)
(2,875,976)
\$ 83,138,488

TILLAMOOK COUNTY

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020**

	<u>General</u>	<u>Road</u>	<u>County School</u>	<u>Health Services</u>	<u>Library</u>
REVENUES					
Property taxes	\$ 7,981,031	\$ -	\$ 668	\$ -	\$ 3,398,299
Transient lodging tax	-	-	-	-	-
Licenses, permits and fees	897,128	59,319	-	-	7,516
Intergovernmental	1,596,011	3,027,882	182,128	4,261,479	5,747
Charges for services	177,571	-	-	3,503,865	-
Fines and forfeitures	353,699	-	-	-	7,749
Timber and land sales	5,746,860	-	4,933,574	-	-
Interest	482,644	107,574	34,042	51,472	70,672
Intercounty charges	1,568,854	7,576	-	-	4,165
Miscellaneous	339,779	1,171,978	-	94,937	96,662
TOTAL REVENUES	<u>19,143,577</u>	<u>4,374,329</u>	<u>5,150,412</u>	<u>7,911,753</u>	<u>3,590,810</u>
EXPENDITURES					
Current					
General government	10,442,768	-	-	-	-
Public safety	6,891,262	-	-	-	-
Highways and streets	-	3,459,524	-	-	-
Culture and recreation	-	-	-	-	3,073,594
Health and welfare	4,639	-	-	7,619,076	-
Education	-	-	6,199,766	-	-
Capital outlay	47,834	37,120	-	259,541	5,182
Debt service					
Principal	339,544	-	-	-	-
Interest	59,435	-	-	-	-
TOTAL EXPENDITURES	<u>17,785,482</u>	<u>3,496,644</u>	<u>6,199,766</u>	<u>7,878,617</u>	<u>3,078,776</u>
Excess (deficiency) of revenues over expenditures	<u>1,358,095</u>	<u>877,685</u>	<u>(1,049,354)</u>	<u>33,136</u>	<u>512,034</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	469,850	1,291,420	-	165,000	-
Sale of capital assets	1,594	-	-	-	-
Issuance of debt	-	-	-	-	-
Transfers out	(885,000)	(25,500)	-	(86,200)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(413,556)</u>	<u>1,265,920</u>	<u>-</u>	<u>78,800</u>	<u>-</u>
Net change in fund balances	944,539	2,143,605	(1,049,354)	111,936	512,034
Fund balances at beginning of year	<u>15,755,582</u>	<u>3,559,156</u>	<u>2,254,752</u>	<u>2,646,875</u>	<u>2,333,173</u>
Fund balances at end of year	<u>\$ 16,700,121</u>	<u>\$ 5,702,761</u>	<u>\$ 1,205,398</u>	<u>\$ 2,758,811</u>	<u>\$ 2,845,207</u>

Continued on next page

Community Corrections	Total Nonmajor Funds	Total Governmental Funds
\$ -	\$ 2,237,887	\$ 13,617,885
-	4,101,126	4,101,126
-	1,308,307	2,272,270
1,092,672	3,070,184	13,236,103
82,272	2,669,786	6,433,494
-	31,380	392,828
-	417,557	11,097,991
-	505,032	1,251,436
-	-	1,580,595
<u>2,865</u>	<u>1,244,013</u>	<u>2,950,234</u>
<u>1,177,809</u>	<u>15,585,272</u>	<u>56,933,962</u>
-	4,046,583	14,489,351
1,085,515	46,224	8,023,001
-	1,261,260	4,720,784
-	2,702,008	5,775,602
-	2,428,191	10,051,906
-	342,681	6,542,447
11,700	3,430,397	3,791,774
-	1,127,317	1,466,861
-	<u>557,232</u>	<u>616,667</u>
<u>1,097,215</u>	<u>15,941,893</u>	<u>55,478,393</u>
<u>80,594</u>	<u>(356,621)</u>	<u>1,455,569</u>
-	5,448,000	7,374,270
-	-	1,594
-	154,774	154,774
-	<u>(6,377,570)</u>	<u>(7,374,270)</u>
-	<u>(774,796)</u>	<u>156,368</u>
80,594	(1,131,417)	1,611,937
<u>1,736,745</u>	<u>22,135,351</u>	<u>50,421,634</u>
<u>\$ 1,817,339</u>	<u>\$ 21,003,934</u>	<u>\$ 52,033,571</u>

See accompanying notes



TILLAMOOK COUNTY

**RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2020**

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS		\$ 1,611,937
Amounts reported for governmental activities in the statement of activities are		
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expenses to allocate those expenditures over the estimated useful life of the assets. The difference between these two amounts is:		
Capitalized expenditures	\$ 2,588,135	
Depreciation	<u>(2,085,457)</u>	502,678
The net effect of transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net position		
		975,064
In the statement of activities, property taxes are reported as revenues when assessed. However, in the governmental funds, property taxes are reported when they are measurable and available. This revenue recognition results in differences in amounts reported for property tax revenues.		
		(11,293)
Governmental funds report, as an expense, inventory purchases whereas the governmental activities report inventory as an asset		
		142,765
Governmental funds report, as revenues, certain payments for services to be provided in future periods.		
		25,727
In the statement of activities, the change in the net pension liability and deferred outflows and inflows of pension related items are reported as additional expenses for increases and a reduction of expenses for decreases.		
		(910,669)
The change in the other postemployment benefit liability and deferred outflows and inflows of other postemployment benefit related items are reported as additional revenues (expenses) in the statement of activities		
		1,522,097
Repayment of long-term obligation principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the statement of net position. Additionally, the issuance of debt is an other financing source in the funds but increases long-term obligations in the statement of net position.		
Proceeds from long-term debt obligations		(154,774)
Principal payments		1,466,861
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Accrued interest	176,551	
Amortization of premiums received on the issuance of long-term obligations	231,174	
Amortization of the excess of the requisition price over the balance remaining of long-term obligations refunded	(1,490)	
Compensated absences	<u>(79,522)</u>	<u>326,713</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		<u>\$ 5,497,106</u>

See accompanying notes

TILLAMOOK COUNTY

**GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property taxes	\$ 7,437,000	\$ 7,445,400	\$ 7,976,215	\$ 530,815
Licenses, permits and fees	829,700	829,700	896,174	66,474
Intergovernmental	1,956,490	1,956,490	1,898,490	(58,000)
Charges for services	205,300	205,300	172,786	(32,514)
Fines and forfeitures	352,500	352,500	333,657	(18,843)
Timber and land sales	4,615,000	5,215,000	7,212,971	1,997,971
Investment earnings	70,000	70,000	426,534	356,534
Intercounty charges	1,548,010	1,579,010	1,568,814	(10,196)
Miscellaneous	140,100	180,100	224,037	43,937
TOTAL REVENUES	<u>17,154,100</u>	<u>17,833,500</u>	<u>20,709,678</u>	<u>2,876,178</u>
EXPENDITURES				
Board of commissioners	1,144,940	1,144,940	1,083,038	61,902
County clerk	576,300	576,300	478,796	97,504
Assessor	1,489,400	1,489,400	1,374,884	114,516
Tax department	216,930	216,930	185,355	31,575
Surveyor	373,850	373,850	291,347	82,503
Community development	1,107,110	1,107,110	853,811	253,299
County forest lands and landsales	26,800	26,800	18,403	8,397
Treasurer	1,105,450	755,450	578,457	176,993
Human resources	584,000	584,000	434,273	149,727
Information services	1,044,800	1,934,800	1,638,316	296,484
Facilities	425,450	425,450	410,942	14,508
Motorpool	500	500	-	500
General county government	978,400	988,400	965,392	23,008
Non-departmental	424,300	482,700	470,888	11,812
Justice court	469,100	469,100	394,077	75,023
Juvenile department	750,840	750,840	488,230	262,610
District attorney	1,259,400	1,259,400	1,158,145	101,255
Sheriff	7,045,050	7,076,050	6,489,107	586,943
Emergency management	246,900	246,900	209,143	37,757
Communications	234,100	274,100	251,308	22,792
Mental health	5,000	5,000	3,268	1,732
Operating contingency	300,000	300,000	-	300,000
TOTAL EXPENDITURES	<u>19,808,620</u>	<u>20,488,020</u>	<u>17,777,180</u>	<u>2,710,840</u>

Continued on next page

GENERAL FUND (Continued)
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Excess (deficiency) of revenues over expenditures	<u>\$ (2,654,520)</u>	<u>\$ (2,654,520)</u>	<u>\$ 2,932,498</u>	<u>\$ 5,587,018</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	461,200	461,200	469,850	8,650
Sale of capital assets	-	-	1,594	1,594
Transfers out	<u>(1,885,000)</u>	<u>(1,885,000)</u>	<u>(885,000)</u>	<u>(1,000,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,423,800)</u>	<u>(1,423,800)</u>	<u>(413,556)</u>	<u>(989,756)</u>
Net change in fund balances	(4,078,320)	(4,078,320)	2,518,942	6,597,262
Fund balances - beginning	<u>8,900,000</u>	<u>8,900,000</u>	<u>10,499,198</u>	<u>1,599,198</u>
Fund balances - ending	<u>\$ 4,821,680</u>	<u>\$ 4,821,680</u>	<u>\$ 13,018,140</u>	<u>\$ 8,196,460</u>

TILLAMOOK COUNTY

**ROAD FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits and fees	\$ 60,000	\$ 60,000	\$ 59,319	\$ (681)
Intergovernmental	2,959,000	2,959,000	3,110,101	151,101
Investment earnings	10,000	10,000	107,574	97,574
Intercounty charges	30,000	30,000	7,576	(22,424)
Miscellaneous	<u>295,000</u>	<u>295,000</u>	<u>1,214,978</u>	<u>919,978</u>
TOTAL REVENUES	<u>3,354,000</u>	<u>3,354,000</u>	<u>4,499,548</u>	<u>1,145,548</u>
EXPENDITURES				
Personal services	2,633,050	2,633,050	2,241,919	391,131
Materials and services	1,247,400	1,339,100	1,285,607	53,493
Capital outlay	256,000	445,500	232,720	212,780
Contingency	<u>700,000</u>	<u>418,800</u>	<u>-</u>	<u>418,800</u>
TOTAL EXPENDITURES	<u>4,836,450</u>	<u>4,836,450</u>	<u>3,760,246</u>	<u>1,076,204</u>
Excess (deficiency) of revenues over expenditures	<u>(1,482,450)</u>	<u>(1,482,450)</u>	<u>739,302</u>	<u>2,221,752</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	875,000	875,000	1,291,420	416,420
Transfers out	<u>(25,500)</u>	<u>(25,500)</u>	<u>(25,500)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>849,500</u>	<u>849,500</u>	<u>1,265,920</u>	<u>416,420</u>
Net change in fund balance	(632,950)	(632,950)	2,005,222	2,638,172
Fund balance at beginning of year	<u>1,205,300</u>	<u>1,205,300</u>	<u>3,625,319</u>	<u>2,420,019</u>
Fund balance at end of year	<u>\$ 572,350</u>	<u>\$ 572,350</u>	<u>\$ 5,630,541</u>	<u>\$ 5,058,191</u>

See accompanying notes

TILLAMOOK COUNTY

COUNTY SCHOOL FUND

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL**

For the Year Ended June 30, 2020

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property taxes	\$ -	\$ -	\$ 668	\$ 668
Intergovernmental	-	183,000	182,128	(872)
Timber and land sales	4,500,000	6,000,000	5,982,928	(17,072)
Investment earnings	<u>2,000</u>	<u>34,000</u>	<u>34,042</u>	<u>42</u>
TOTAL REVENUES	<u>4,502,000</u>	<u>6,217,000</u>	<u>6,199,766</u>	<u>(17,234)</u>
EXPENDITURES				
Materials and services	<u>4,502,000</u>	<u>6,217,000</u>	<u>6,199,766</u>	<u>17,234</u>
TOTAL EXPENDITURES	<u>4,502,000</u>	<u>6,217,000</u>	<u>6,199,766</u>	<u>17,234</u>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes

TILLAMOOK COUNTY
HEALTH SERVICES FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 3,076,740	\$ 3,076,740	\$ 4,303,801	\$ 1,227,061
Charges for services	4,825,500	4,825,500	3,603,876	(1,221,624)
Investment earnings	30,000	30,000	51,472	21,472
Miscellaneous	83,200	83,200	92,961	9,761
TOTAL REVENUES	<u>8,015,440</u>	<u>8,015,440</u>	<u>8,052,110</u>	<u>36,670</u>
EXPENDITURES				
Personal services	6,112,170	6,112,170	5,229,220	882,950
Materials and services	3,339,560	3,202,560	2,392,112	810,448
Capital outlay	143,010	280,010	259,541	20,469
TOTAL EXPENDITURES	<u>9,594,740</u>	<u>9,594,740</u>	<u>7,880,873</u>	<u>1,713,867</u>
Excess (deficiency) of revenues over expenditures	<u>(1,579,300)</u>	<u>(1,579,300)</u>	<u>171,237</u>	<u>1,750,537</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	165,000	165,000	165,000	-
Sale of capital assets	500	500	-	(500)
Transfers out	(86,200)	(86,200)	(86,200)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>79,300</u>	<u>79,300</u>	<u>78,800</u>	<u>(500)</u>
Net change in fund balance	(1,500,000)	(1,500,000)	250,037	1,750,037
Fund balance at beginning of year	<u>1,500,000</u>	<u>1,500,000</u>	<u>2,120,119</u>	<u>620,119</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,370,156</u>	<u>\$ 2,370,156</u>

See accompanying notes

TILLAMOOK COUNTY

**LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property taxes	\$ 3,214,000	\$ 3,214,000	\$ 3,395,264	\$ 181,264
Intergovernmental	5,000	5,000	9,912	4,912
Fines and forfeitures	8,000	8,000	8,218	218
Licenses, permits and fees	10,000	10,000	7,823	(2,177)
Investment earnings	13,500	13,500	70,672	57,172
Miscellaneous	<u>102,500</u>	<u>102,500</u>	<u>59,264</u>	<u>(43,236)</u>
TOTAL REVENUES	<u>3,353,000</u>	<u>3,353,000</u>	<u>3,551,153</u>	<u>198,153</u>
EXPENDITURES				
Personal services	2,215,100	2,215,100	1,894,966	320,134
Materials and services	1,165,760	1,163,760	1,058,076	105,684
Capital outlay	3,500	5,500	5,182	318
Contingency	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>300,000</u>
TOTAL EXPENDITURES	<u>3,684,360</u>	<u>3,684,360</u>	<u>2,958,224</u>	<u>726,136</u>
Net change in fund balance	(331,360)	(331,360)	592,929	924,289
Fund balance at beginning of year	<u>1,700,000</u>	<u>1,700,000</u>	<u>2,356,491</u>	<u>656,491</u>
Fund balance at end of year	<u>\$ 1,368,640</u>	<u>\$ 1,368,640</u>	<u>\$ 2,949,420</u>	<u>\$ 1,580,780</u>

See accompanying notes

TILLAMOOK COUNTY

**COMMUNITY CORRECTIONS FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 802,500	\$ 802,500	\$ 1,087,247	\$ 284,747
Charges for services	130,000	130,000	82,080	(47,920)
Miscellaneous	42,600	42,600	2,865	(39,735)
TOTAL REVENUES	<u>975,100</u>	<u>975,100</u>	<u>1,172,192</u>	<u>197,092</u>
EXPENDITURES				
Personal services	637,500	639,500	638,233	1,267
Materials and services	446,840	462,340	451,821	10,519
Capital outlay	5,000	18,500	18,024	476
Contingency	300,000	300,000	-	300,000
TOTAL EXPENDITURES	<u>1,389,340</u>	<u>1,420,340</u>	<u>1,108,078</u>	<u>312,262</u>
Net change in fund balance	(414,240)	(445,240)	64,114	509,354
Fund balance at beginning of year	<u>1,085,740</u>	<u>1,116,740</u>	<u>1,764,309</u>	<u>647,569</u>
Fund balance at end of year	<u>\$ 671,500</u>	<u>\$ 671,500</u>	<u>\$ 1,828,423</u>	<u>\$ 1,156,923</u>

See accompanying notes

TILLAMOOK COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUND
June 30, 2020

	Business-type Activities
	Solid Waste
<u>ASSETS</u>	
Current assets	
Cash and cash equivalents	\$ 1,936,056
Receivables	370,495
Total current assets	2,306,551
Capital assets	
Land and construction in progress	125,000
Other capital assets, net	1,691,843
Total capital assets	1,816,843
TOTAL ASSETS	4,123,394
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Pension related items	115,754
Other postemployment benefit related items	17,396
TOTAL DEFERRED OUTFLOWS OF RESOURCES	133,150
<u>LIABILITIES</u>	
Current liabilities	
Accounts payable and accrued liabilities	220,058
Accumulated compensated absences	8,184
Current portion of landfill post-closure care liability	108,526
Total current liabilities	336,768
Long-term obligations	
Other postemployment benefit liability	215,976
Net pension liability	362,516
Landfill post-closure care liability	1,091,734
Total long-term obligations	1,670,226
TOTAL LIABILITIES	2,006,994
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Pension related items	27,480
Other postemployment benefit related items	19,719
TOTAL DEFERRED INFLOWS OF RESOURCES	47,199
<u>NET POSITION</u>	
Investment in capital assets	1,816,843
Unrestricted	385,508
TOTAL NET POSITION	\$ 2,202,351

See accompanying notes

TILLAMOOK COUNTY

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

For the Year Ended June 30, 2020

	Business-type Activities
	Solid Waste
	<u> </u>
REVENUES	
Charges for services	\$ 2,906,378
Miscellaneous	<u>138,756</u>
Total revenues	<u>3,045,134</u>
OPERATING EXPENSES	
Personal services	522,035
Other supplies and expenses	2,433,081
Depreciation	<u>132,838</u>
Total operating expenses	<u>3,087,954</u>
Operating (loss)	<u>(42,820)</u>
NONOPERATING REVENUES (EXPENSES)	
Assessments	239,058
Grants	4,040
Interest and investment earnings	<u>41,991</u>
Total nonoperating revenue (expenses)	<u>285,089</u>
Income (loss) before capital contributions	242,269
Capital contributions	<u>8,000</u>
Change in net position	250,269
Net position - beginning	<u>1,952,082</u>
Net position - ending	<u>\$ 2,202,351</u>

See accompanying notes

TILLAMOOK COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Year Ended June 30, 2020

	Business-type Activities
	Solid Waste
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 2,744,532
Payments to suppliers	(2,401,231)
Payments to employees	(390,284)
Other	138,756
Net cash provided by (used in) operating activities	91,773
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
Assessments of property owners	239,058
Grants	4,040
Net cash provided by non-capital financing activities	243,098
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchases of capital assets	(51,442)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest	41,991
Net increase (decrease) in cash and cash equivalents	325,420
Cash and cash equivalents - beginning of year	1,610,636
Cash and cash equivalents - end of year	\$ 1,936,056
Reconciliation of operating (loss) to net cash provided by (used in) operating activities	
Operating (loss)	\$ (42,820)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities	
Depreciation	132,838
(Increase) in receivables	(161,846)
(Increase) in deferred outflow of resources	(50,132)
Increase (decrease) in liabilities	
Accounts payable and accrued liabilities	31,850
Accumulated compensated absences	729
Other postemployment benefit liability	40,018
Net pension liability	144,068
(Decrease) in deferred inflows of resources	(2,932)
Net cash provided by (used in) operating activities	\$ 91,773
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	
Capital contribution of equipment	\$ 8,000

See accompanying notes

TILLAMOOK COUNTY

**STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS**

For the Year Ended June 30, 2020

	Tillamook County Retirement Plan for Employees Pension Trust
ADDITIONS	
Employer contributions	\$ 5,329,335
Investment earnings, net	<u>4,185,547</u>
Total additions	<u>9,514,882</u>
DEDUCTIONS	
Benefits	4,486,025
Administrative expenses	<u>105,533</u>
Total deductions	<u>4,591,558</u>
Change in net position	4,923,324
Net position - beginning	<u>73,300,466</u>
Net position - ending	<u>\$ 78,223,790</u>

See accompanying notes

TILLAMOOK COUNTY

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

1. Summary of significant accounting policies

A. The reporting entity

Tillamook County was established December 15, 1853. A three-member Board of Commissioners governs the County under provisions of ORS 203.230.

The accompanying basic financial statements present all activities, funds, and component units for which the County is considered to be financially accountable. The criteria used in making this determination includes appointment of a voting majority, imposition of will, financial benefit or burden on the primary government, and fiscal dependency on the primary government. Based upon the evaluation of this criteria, the County is a primary government with the following blended component units:

- *Solid Waste Service District*

The Solid Waste Service District was formed in June 1976 to dispose of solid waste generated in Tillamook County. The principal funding sources are user charges and assessments. The Solid Waste Fund, Solid Waste Sinking Fund and Post Closure Reserve Fund make up the Solid Waste Service District.

- *Tillamook County 4-H and Extension Service District*

The Tillamook County 4-H and Extension Service District was formed in February 1986, under the provisions of ORS Chapter 451 to provide Oregon State University extension educational programs, training and information to Tillamook County residents.

Since the County is financially accountable for, significantly influences the operations, and the Board of Commissioners act as the governing body of each component unit, these entities have been included as blended component units in the basic financial statements of the County. Complete financial statements of the individual component units can be obtained from the Tillamook County Treasurer.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County (the primary government) and its component units. For the most part, the effect of interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

Separate financial statements are provided for governmental, proprietary, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major governmental funds and major proprietary funds are reported in separate columns in the respective 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 and fiduciary fund financial statements, except for the agency funds which have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of 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.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the functions of the County, the elimination of which would distort the direct costs and program revenues reported for the various functions concerned.

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. The principal operating revenues are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

Governmental fund financial statements (balance sheet and statement of revenues, expenditures and changes in fund balance) 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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Significant revenues, which are susceptible to accrual under the modified accrual basis of accounting, include property taxes and federal and state grants. Other revenue items are considered to be measurable and available when received by the County. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The bases of accounting described above are in accordance with accounting principles generally accepted in the United States of America.

The County reports the following major governmental funds:

General – accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Road – accounts for activities related to maintaining and inspecting the County’s highways and roads. The primary revenue for this fund is taxes on motor vehicle fuel.

County School – accounts for state timber and federal forest fees revenues which are distributed to school districts within the County.

Health Services – accounts for the revenues and expenditures of the health department which provides medical assistance to residents. The fund’s activities are largely supported by federal and state grants.

Library – accounts for the operation of the County’s public library which is supported by a local option property tax levy.

Community Corrections – accounts for the custodial and supervisory services for offenders adjudicated through the criminal justice system of the County. The State of Oregon provides a significant amount of the financial resources for these activities.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

The County reports the following major proprietary fund:

Solid Waste – accounts for disposal of solid waste generated in Tillamook County. The principal funding sources are collection fees and assessments from property owners.

The County reports the following fiduciary funds:

Tillamook County Retirement Plan for Employees Pension Trust – accounts for the assets held, contributions to and benefit payments of Tillamook County’s pension plan to provide retirement benefits to its employees.

Agency – account for resources received and held by the County in a fiduciary capacity. Activity in this fund relates to property taxes and other shared revenues received on behalf of other municipalities.

Additionally, the County reports the following fund types:

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

Debt service – account for the resources accumulated and payments made for principal and interest on long-term debt of governmental funds.

Capital projects – account for expenditures on major construction projects or equipment acquisition. The principal sources of revenues are proceeds from certificates of participation issued to finance capital acquisitions, proceeds from the sale of County owned property, general obligation bond proceeds, full faith and credit bonds, and revenue bonds.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

D. Budget policies and budgetary control

Generally, Oregon Local Budget Law requires annual budgets be adopted for all funds of the County except agency funds and the pension trust fund. The County uses the cash basis of accounting for all budgets. All annual appropriations lapse at fiscal year-end.

The County begins its budgeting process by appointing budget committee members in the fall of each year. Budget recommendations are developed by management through early spring, with the budget committee meeting and approving the budget document in late spring. Public notices of the budget hearing are generally published in May or June and the hearing is held in June. The County Commissioners adopt the budget, make appropriations, and declare the tax levy no later than June 30. Expenditure appropriations may not be legally over-expended, except in the case of grant receipts and bond sale proceeds which could not be reasonably estimated at the time the budget was adopted.

The resolution authorizing appropriations for each fund sets the level at which expenditures cannot legally exceed appropriations. The County established the levels of budgetary control at the personal services, materials and services, capital outlay, operating contingencies, debt service, and all other requirement levels for all funds except the General Fund budgetary control is established at the department level.

Budget amounts shown in the financial statements have been revised since the original budget amounts were adopted. The County Commissioners must authorize all appropriation transfers and supplementary budgetary appropriations.

E. Risk management

The County is exposed to various risks of loss related to errors and omissions; automobile; damage to and destruction of assets; bodily injury; and worker's compensation for which the County carries commercial insurance. There has been no significant reduction in insurance coverage from the prior year and settled claims have not reached the level of commercial coverage in any of the past three fiscal years.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

F. Property taxes

Uncollected property taxes in governmental funds are reported in governmental funds balance sheet as receivables; the portion which is available to finance expenditures of the current period is recorded as revenue and the remaining balance is recorded as deferred revenue. Property taxes are collected within 60 days of the end of the current period are considered measurable and available and are recognized as revenue. All property taxes receivable are due from property owners within the County.

Property taxes receivable in the agency funds are offset by amounts held in trust and, accordingly, have not been recorded as revenue.

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 collections to entities levying taxes. Real and personal property taxes are levied upon all taxable property within the County and become a lien against the property as of July 1 of each year and are payable in three installments which are due on November 15, February 15 and May 15 following the lien date.

G. Assessments

The Solid Waste Fund assesses each unit of property within the County a \$12 fee to support waste collection and disposal operations. In the financial statements for business-type activities and the proprietary funds, assessments are recognized as revenue when levied.

H. Grants and entitlements

Federal and state grants and state shared revenue are recorded as revenue in all fund types as earned.

I. Other receivables

In governmental fund types, the portion of receivables which is available to finance expenditures of the current period is recorded as revenue and the remaining balance is recorded as unavailable revenue. Revenues are recorded when earned in proprietary fund types.

J. Inventories

Inventories are valued at the lower of cost (first-in, first-out method) or market. Inventories consist of expendable supplies held for consumption.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

K. Capital assets

Capital assets, which include property, equipment, infrastructure assets (e.g., roads, bridges, sidewalks, sewers, street lighting, and similar items), and their improvements, are reported in the applicable governmental or business-type activities columns 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 of at least one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

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

Property, plant, and equipment of the County, as well as the component units, are depreciated using the straight-line method over estimated useful lives as follows:

- | | |
|---------------------------------|----------------|
| • Motor vehicles | 5 to 10 years |
| • Equipment, including software | 5 to 15 years |
| • Buildings | 45 to 50 years |
| • Buildings improvements | 20 years |
| • Public domain infrastructure | 50 to 75 years |

Upon disposal of such assets, the accounts are relieved of the related costs and accumulated depreciation and resulting gains or losses are reflected in the statement of activities.

L. Long-term debt 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, business-type activities, or proprietary fund type statement of net position.

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

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

M. Other long-term obligations

Premiums and discounts on bonded debt issuance

Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. The excess of bond amounts issued to refund previously issued debt over the refunded debt are reported as deferred charges and amortized over the term of the related debt.

Compensated absences

Accumulated vacation – Employees may accumulate vacation leave of one and one-half times the employees' annual accrual rate. The annual accrual rate is from 12 to 24 days per year. Vacation leave is accrued when earned in the government-wide and proprietary fund financial statements.

Sick leave – Employees of the County earn sick leave at a rate of one day per month and may accumulate up to 180 days. The right to receive any payments for unused sick leave does not vest with employees during their employment, and no payments for unused sick leave are made upon termination of employment. However, in accordance with the County's collective bargaining agreements, upon retirement from the County or death, employees are paid up to 480 hours of unused sick leave. The County has accrued a liability for the estimated amount of these sick leave payments in the government-wide and proprietary fund statements.

Net pension liability

The net pension liability, measured as of June 30, 2019, is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service, net of the pension plan's fiduciary net position as of that date.

Other postemployment benefits liability

The other postemployment benefits (OPEB) liability is based on actuarial valuations. The latest valuation used to determine the other postemployment obligation was dated July 1, 2019.

N. Deferred outflows / inflows of resources

In addition to assets, the statements of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. These include refunded debt charges, pension related items and other postemployment benefit related items.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents amount that apply to a future periods and so will not be recognized as an inflow of resources (revenue) until that time. Pension and other postemployment benefit related items which are amortized over specified periods are reported as deferred inflows of resources.

The balance sheet of governmental funds reports as deferred inflows unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

O. Interfund loans

Lending and borrowing arrangements between funds, which are outstanding at the end of the year, are presented as either “interfund receivables/payables” for the current portion or advances to/from other funds” for the non-current portion of the interfund loan. All other outstanding balances between funds are reported as due to/from other funds. Advances to other funds are offset by a reservation of fund equity to indicate that they are not available financial resources.

P. Retirement plan

Substantially all of the County’s employees are participants in the Retirement Plan for Certain Employees of Tillamook County, Oregon (the Plan). Contributions to the Plan are made on a current basis as required by the Plan and are charged to expenditures or expenses when due and the employer has made a formal commitment to provide the contribution.

The assets of the Plan are invested in various mutual funds. The County pays the investment expenses of the Plan.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the net position of the Plan and additions to/deductions from the net position of the Plan have been determined on the same basis as reported by the Plan. 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.

Q. Landfill post-closure care liability

The Tillamook County Landfill ceased accepting solid waste in January 1989 and final cover was applied subsequently in conformity with state regulations. A closed landfill permit was issued by the Oregon Department of Environmental Quality in November 1992. State and federal laws and regulations require certain maintenance and monitoring functions at the site for thirty years after closure.

The County has recorded a liability for the estimated cost of landfill post-closure care. Annually, the liability is evaluated by examining the estimated costs needed to perform the post-closure care over the remaining life and the liability is adjusted accordingly. During the current fiscal year, the liability balance did not change. The estimated liability is \$1,200,260 at June 30, 2020.

The estimated future costs to maintain and monitor the landfill may change due to one or more of the following factors: inflation, deflation, changes in technology, or changes to applicable laws or regulations.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

R. Equity classifications

i. Government-wide statements

On the statement of net position, equity is classified as net position and displayed in three components:

Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

In the government-wide and proprietary fund financial statements, when the County has restricted and unrestricted resources available, it is the County’s policy to expend restricted resources first and then unrestricted resources as needed in determining the amounts to report as restricted – net position and unrestricted – net position.

ii. Governmental fund type fund balance reporting

Fund balance amounts are reported within one of the fund balance categories list below:

Non-spendable — Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted — Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed — Fund balance amounts that represents resources whose use is subject to a legally binding constraint by ordinance that is imposed by the Board of County Commissioners, the highest level of decision-making authority for Tillamook County. The same type of formal action that created the constraint is required to change or remove the specified use.

Assigned — Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The County Commissioners have given the County Treasurer has the authority to assign fund balance amounts. The County Commissioners also make assignments when the annual budget is adopted by specifying the intended use of resources.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

Unassigned — the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Additionally, other funds may report negative unassigned fund balance in certain circumstances.

In the governmental fund financial statements, when the County has restricted and unrestricted (committed, assigned or unassigned) resources available, it is the County's policy to expend restricted resources first. Unrestricted resources are then expended in the order of committed, assigned, and unassigned as needed, unless otherwise provided for in actions to commit or assign resources, in determining the amounts to be reported in each of the fund balance categories.

2. Reconciliation of generally accepted accounting principles to budgetary basis

The budget of the County is prepared differently from accounting principles generally accepted in the United States of America. Therefore, the statements of revenues, expenditures and changes in fund balances (budgetary basis) – budget and actual for governmental funds are presented on the budgetary basis and are adjusted to the statement of revenues, expenditures and changes in fund balances - governmental funds in accordance with accounting principles generally accepted in the United States of America. The following is a reconciliation of the differences between the budgetary basis and accounting principles generally accepted in the United States of America for revenues and other financing sources over (under) expenditures and other financing uses for the aforementioned financial statements:

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

2. Reconciliation of generally accepted accounting principles to budgetary basis (continued)

	General	Road	County School	Health Services	Library	Community Corrections
Net change in fund balances - generally accepted accounting principles basis	\$ 944,539	\$ 2,143,605	\$ (1,049,354)	\$ 111,936	\$ 512,034	\$ 80,594
Revenues:						
Revenues of separately budgeted funds which are included in the general fund on the governmental fund statements	(56,110)	-	-	-	-	-
(Increase) decrease in property taxes and other receivables susceptible to accrual, recognized as revenues on the generally accepted accounting principles basis	1,625,122	125,219	1,049,354	140,361	(37,617)	(5,617)
Increase (decrease) in deferred revenues	(3,219)	-	-	-	(2,040)	-
	<u>1,565,793</u>	<u>125,219</u>	<u>1,049,354</u>	<u>140,361</u>	<u>(39,657)</u>	<u>(5,617)</u>
Expenditures:						
Increase (decrease) in accounts and accrued expenditures recognized as expenditures on the generally accepted accounting principles basis	8,610	(263,602)	-	(2,260)	120,552	(10,863)
Net change in fund balances - budgetary basis	<u>\$ 2,518,942</u>	<u>\$ 2,005,222</u>	<u>\$ -</u>	<u>\$ 250,037</u>	<u>\$ 592,929</u>	<u>\$ 64,114</u>

In addition, a reconciliation of the differences between budgetary basis and accounting principles generally accepted in the United States of America in beginning and ending fund balances is as follows:

	General	Road	County School	Health Services	Library	Community Corrections
Beginning fund balances - generally accepted accounting principles basis	\$ 15,755,582	\$ 3,559,156	\$ 2,254,752	\$ 2,646,875	\$ 2,333,173	\$ 1,736,745
Beginning balances of separately budgeted funds which are included in the general fund on the governmental fund statements	(2,301,407)	-	-	-	-	-
Interfund loan				-		
Differences in revenue recognition	(3,420,477)	(274,321)	(2,254,752)	(778,592)	(49,867)	(847)
Differences in expenditure recognition	465,500	340,484	-	251,836	73,185	28,411
Beginning fund balance - budgetary basis	<u>\$ 10,499,198</u>	<u>\$ 3,625,319</u>	<u>\$ -</u>	<u>\$ 2,120,119</u>	<u>\$ 2,356,491</u>	<u>\$ 1,764,309</u>
Ending fund balances - generally accepted accounting principles basis	\$ 16,700,121	\$ 5,702,761	\$ 1,205,398	\$ 2,758,811	\$ 2,845,207	\$ 1,817,339
Ending balances of separately budgeted funds which are included in the general fund on the governmental fund statements	(2,357,517)	-	-	-	-	-
Differences in revenue recognition	(1,798,574)	(149,102)	(1,205,398)	(638,231)	(89,524)	(6,464)
Differences in expenditures recognition	474,110	76,882	-	249,576	193,737	17,548
Ending fund balance - budgetary basis	<u>\$ 13,018,140</u>	<u>\$ 5,630,541</u>	<u>\$ -</u>	<u>\$ 2,370,156</u>	<u>\$ 2,949,420</u>	<u>\$ 1,828,423</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

3. Cash, cash equivalents and investments

Cash and cash equivalents	
Deposits with financial institutions	\$ 2,169,220
State of Oregon Local Government Investment Pool	36,245,725
Money market	688,502
Cash on hand	<u>10,374</u>
Total cash and cash equivalents	<u>\$ 39,113,821</u>
Investments	
US government agency securities	\$ 8,412,561
Corporate bonds	4,095,128
Municipal bonds	512,833
Mutual funds	<u>77,535,288</u>
Total investments	<u>\$ 90,555,810</u>

The County maintains a pool of cash, cash equivalents and investments that are available for use by all funds, except for the Tillamook County Oregon Retirement Plan for Employees Pension Trust (a pension trust fund) and the County Fair Fund (a non-major special revenue fund). Each fund's portion of this pool is displayed on the financial statements as cash and cash equivalents and investments. Interest earned on pooled cash, cash equivalents and investments is allocated to participating funds based upon their combined cash, cash equivalents and investment balances.

A. Deposits with financial institutions

Custodial Credit Risk – Deposits. This is the risk that in the event of a bank failure, the County's deposits may not be returned. The Federal Depository Insurance Corporation (FDIC) provides insurance for the County's deposits with financial institutions up to \$250,000 each for the aggregate of demand deposit accounts and the aggregate of all time and savings accounts at each institution. Deposits in excess of FDIC coverage with institutions participating in the Oregon Public Funds Collateralization Program are collateralized with securities held by the Federal Home Loan Bank of Seattle in the name of the institution. As of June 30, 2020, none of the County's bank balances were exposed to custodial credit risk as they were collateralized with securities held by the pledging financial institution's agent but not in the County's name.

B. State of Oregon Local Government Investment Pool

Balances in the State of Oregon Local Government Investment Pool (LGIP) are stated at fair value. Fair value is determined at the quoted market price, if available; otherwise the fair value is estimated based on the amount at which the balances could be exchanged in a current transaction between willing parties, other than a forced liquidation sale. The Oregon State Treasury administers the LGIP. The LGIP is an unrated, open-ended, no-load, diversified portfolio offered to any agency, political subdivision or public corporation of the state who 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.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

3. Cash, cash equivalents and investments (continued)

C. Investments

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

<u>Investment Type</u>	<u>Rating</u>	<u>Fair Value</u>	<u>Risk Concentration</u>	<u>Weighted Average Maturity (in months)</u>
US Government Agencies	AA+	\$ 8,412,561	9%	18.6
Corporate Bonds				
Apple Inc	AA+	1,043,612	1%	19.4
Toronto Dominion	AA-	1,011,071	1%	5.5
Westpac BKG Corp	AA-	1,011,142	1%	4.8
Royal Bank of Canada	AA-	1,029,303	1%	10
Municipal Bonds				
Coos County School District #13	AA+	512,833	1%	23.5
Mutual Funds	Not Rated	<u>77,535,288</u>	86%	N/A
Total investments		<u>\$ 90,555,810</u>		

Credit Risk: The County's policy on the credit risk of investments is based on Oregon statutes which authorize the County to invest in obligations of the U.S. Treasury and U.S. Agencies, bankers' acceptances, repurchase agreements, commercial paper rated AA or better by Standard & Poor's Corporation or Aa or better by Moody's Commercial Paper Record, and the state treasurer's investment pool. Additionally, the pension trust may invest in equity securities and mutual funds. During the year, the County violated its policy by investing in three commercial bonds with ratings of less than the minimum required.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

3. Cash, cash equivalents and investments (continued)

Concentration of Credit Risk: The County's policy places a limit on the amount that may be invested in any one issuer as follows:

Issue Type	Maximum Holdings (%)	Minimum Ratings (Moody's/S&P/Fitch)
U.S. Treasury Obligations	100%	None
U.S. Agency Securities	100%	
Per Agency (Senior Obligations Only)	33%	N/A
Oregon Short Term Fund	Maximum allowed per ORS 294.810	N/A
Time Deposits/Savings Accounts/ Certificates of Deposit	50%	N/A
Per Institution	25%	N/A
Corporate Debt (Total)	15%	
Corporate Commercial Paper		
Per Issuer	2.5%	A1/P1/F1
Corporate Bonds	10%	
Corporate Bonds Per Issuer	2.5%	Aa/AA/AA
Municipal Debt (Total)	10%	
Municipal Commercial Paper	10%	A1/P1/F1
Municipal Bonds	10%	Aa/AA/AA

Interest Rate Risk: The following strategies will be employed to control and mitigate the adverse changes in the market value of the portfolio due to changes in interest rates:

- Where feasible and prudent, investment maturities should be matched with expected cash outflows to mitigate market risk
- To the extent feasible, investment maturities not matched with cash outflows, including liquidity investments under one year, should be staggered to mitigate re-investment risk
- No commitments to buy or sell securities may be made more than 14 days prior to the anticipated settlement date, or receive a fee other than interest for future deliveries
- The maximum percent of callable securities in the portfolio shall be 35%
- The maximum stated final maturity of individual securities in the portfolio shall be five years, except as otherwise stated in the policy
- The maximum portfolio average maturity (measured with stated final maturity) shall be 2.5 years

Portfolio Credit Ratio: The minimum weighted average credit rating of the portfolio's rated investments shall be Aa/AA/AA by Moody's Investors Service, Standard & Poor's, and Fitch Ratings Service, respectively.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

3. Cash, cash equivalents and investments (continued)

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. Investments, including those held in the Pension Trust, has custodial credit risk because the related securities are uninsured, unregistered and held by the County’s brokerage firm, which is the counterparty to those securities. The County does not have a policy which limits the amount of investments that can be held by counterparties.

Fair Value Measurements: The County categorizes its fair value measurements with the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The County’s investment in equities and mutual funds are measured using level 1 inputs and U.S Agencies, corporate and municipal bonds are measured using the price or yield of a similar bond which are level 2 inputs.

4. Receivables

Receivables at June 30, 2020, are as follows:

	Governmental Funds/Activities							Total
	General	Road	County School	Health Services	Library	Community Corrections	Nonmajor Funds	
Property taxes	\$ 441,040	\$ -	\$ -	\$ -	\$ 181,749	\$ -	\$ 115,855	\$ 738,644
Unsegregated taxes	57,498	-	-	-	24,647	-	16,408	98,553
State timber allotment	1,342,977	-	1,205,398	-	-	-	168,022	2,716,397
Patients and medicaid	-	-	-	807,192	-	-	-	807,192
Other	333,993	149,102	-	-	37,402	6,464	607,838	1,134,799
Less: allowance for uncollectible accounts	-	-	-	(168,961)	-	-	-	(168,961)
	<u>\$ 2,175,508</u>	<u>\$ 149,102</u>	<u>\$ 1,205,398</u>	<u>\$ 638,231</u>	<u>\$ 243,798</u>	<u>\$ 6,464</u>	<u>\$ 908,123</u>	<u>\$ 5,326,624</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

4. Receivables (continued)

	Business-type	
	Activities/	
	<u>Enterprise Fund</u>	<u>Fiduciary Fund</u>
	<u>Solid Waste</u>	<u>Agency</u>
Property taxes	\$ -	\$ 2,417,410
Unsegregated taxes	-	334,798
Assessments	15,809	-
Accounts	354,686	-
State timber allotment	-	2,782,429
Court fines	-	3,877,935
Less: allowance for uncollectible accounts	-	<u>(3,267,693)</u>
	<u>\$ 370,495</u>	<u>\$ 6,144,879</u>

5. Interfund balances and transfers

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General	\$ 469,850	\$ 885,000
Road	1,291,420	25,500
Health Services	165,000	86,200
Nonmajor governmental	<u>5,448,000</u>	<u>6,377,570</u>
	<u>\$ 7,374,270</u>	<u>\$ 7,374,270</u>

As part of the budget process, the County plans to make interfund transfers to move resources between funds to provide resources for specific expenditures that are not supported by other revenues.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

6. Capital assets

A. Capital asset activity for governmental activities for the year ended June 30, 2020 was as follows:

	Balances July 1, 2019	Additions	Reclassifications and Deletions	Balances June 30, 2020
Capital assets not being depreciated				
Land	\$ 7,738,469	\$ -	\$ -	\$ 7,738,469
Construction in progress	<u>16,442,020</u>	<u>2,992,192</u>	<u>17,605,139</u>	<u>1,829,073</u>
Total capital assets not being depreciated	<u>\$ 24,180,489</u>	<u>\$ 2,992,192</u>	<u>\$ 17,605,139</u>	<u>\$ 9,567,542</u>
Capital assets being depreciated				
Land improvements	\$ 2,702,960	\$ 252,191	\$ -	\$ 2,955,151
Buildings	34,993,808	708,042	-	35,701,850
Equipment	11,177,073	354,515	110,780	11,420,808
Infrastructure	<u>31,821,858</u>	<u>16,868,922</u>	<u>-</u>	<u>48,690,780</u>
Total capital assets being depreciated	<u>80,695,699</u>	<u>18,183,670</u>	<u>110,780</u>	<u>98,768,589</u>
Less accumulated depreciation for:				
Land improvements	1,001,347	95,100	-	1,096,447
Buildings	14,024,408	839,589	-	14,863,997
Equipment	8,977,550	477,808	103,256	9,352,102
Infrastructure	<u>9,783,872</u>	<u>672,960</u>	<u>-</u>	<u>10,456,832</u>
Total accumulated depreciation	<u>33,787,177</u>	<u>2,085,457</u>	<u>103,256</u>	<u>35,769,378</u>
Total capital assets being depreciated	<u>\$ 46,908,522</u>	<u>\$ 16,098,213</u>	<u>\$ 7,524</u>	<u>\$ 62,999,211</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

6. Capital assets (continued)

B. Capital asset activity for business-type activities for the year ended June 30, 2020 was as follows:

	Balances July 1, 2019	Additions	Reclassifications and Deletions	Balances June 30, 2020
Capital assets not being depreciated				
Land	\$ 125,000	\$ -	\$ -	\$ 125,000
Capital assets being depreciated				
Land improvements	\$ 625,506	\$ 44,667	\$ -	\$ 670,173
Buildings	3,646,138	-	-	3,646,138
Equipment	315,318	14,775	-	330,093
Total capital assets being depreciated	<u>4,586,962</u>	<u>59,442</u>	<u>-</u>	<u>4,646,404</u>
Less accumulated depreciation for:				
Land improvements	519,193	4,526	-	523,719
Buildings	2,137,760	103,123	-	2,240,883
Equipment	164,770	25,189	-	189,959
Total accumulated depreciation	<u>2,821,723</u>	<u>132,838</u>	<u>-</u>	<u>2,954,561</u>
Total capital assets being depreciated	<u>\$ 1,765,239</u>	<u>\$ (73,396)</u>	<u>\$ -</u>	<u>\$ 1,691,843</u>

C. Depreciation expense charged to functions/programs of the County was as follows:

Governmental activities

General government	\$ 173,539
Public safety	447,804
Highways and streets	794,785
Culture and recreation	330,888
Health and welfare	313,805
Education	<u>24,636</u>
Total governmental activities	<u>\$ 2,085,457</u>

Business-type activities

Solid waste	<u>\$ 132,838</u>
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D. Capital leases

The County has entered into noncancellable lease agreements for equipment. These leases have been recorded at the present value of their future minimum lease payments as of the inception date. Gross assets of \$337,129 and accumulated depreciation of \$38,735 have been recorded under capital leases as of June 30, 2020.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

7. Unavailable revenue

Resources owned by the County, which are measurable but not available in the governmental funds consist of the following:

	<u>General</u>	<u>Library</u>	<u>Nonmajor Funds</u>	<u>Totals</u>
Property taxes	\$ 376,934	\$ 154,274	\$ 97,440	\$ 628,648

8. Long-term obligations

A. Long-term obligation transactions for the year ended June 30, 2020, are as follows:

	Balances July 1, 2019	Additions	Reductions	Balances June 30, 2020	Balances Due Within One Year
<i>Governmental activities</i>					
<u>Long-term debt</u>					
Bonded debt					
2013 General Obligation Refunding	\$ 1,135,000	\$ -	\$ 210,000	\$ 925,000	\$ 220,000
2018 General Obligation Bonds	7,800,000	-	800,000	7,000,000	1,075,000
Premiums on long-term debt	706,091	-	231,174	474,917	133,741
Direct borrowings and placements					
Oregon Economic Development					
Department (OEDD)	34,544	-	34,544	-	-
TLC Federal Credit Union (TLC)	75,000	-	75,000	-	-
Chase Bank	2,275,000	-	230,000	2,045,000	235,000
Capital Lease					
US Bancorp	31,995	-	31,995	-	-
US Bancorp	68,633	-	33,927	34,706	34,706
US Bancorp	78,736	-	18,475	60,261	19,259
US Bancorp	-	154,774	32,920	121,854	29,050
Total long-term debt	12,204,999	154,774	1,698,035	10,661,738	1,746,756
<u>Other long-term obligations</u>					
Compensated absences	1,263,604	836,184	756,662	1,343,126	757,000
Net pension liability	22,147,355	-	354,926	21,792,429	-
Other postemployment benefit liability	12,757,257	649,175	-	13,406,432	-
Total long-term obligations	<u>\$ 48,373,215</u>	<u>\$ 1,640,133</u>	<u>\$ 2,809,623</u>	<u>\$ 47,203,725</u>	<u>\$ 2,503,756</u>
<i>Business-type activities</i>					
<u>Other long-term obligations</u>					
Landfill post-closure care liability	\$ 1,200,260	\$ -	\$ -	\$ 1,200,260	\$ 108,526
Compensated absences	7,455	16,579	15,850	8,184	8,184
Net pension liability	218,448	144,068	-	362,516	-
Other postemployment benefit liability	175,958	40,018	-	215,976	-
Total other long-term obligations	<u>\$ 1,602,121</u>	<u>\$ 200,665</u>	<u>\$ 15,850</u>	<u>\$ 1,786,936</u>	<u>\$ 116,710</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

8. Long-term obligations (continued)

B. Governmental activities long-term debt

2013 General Obligation Refunding Bonds - The County issued bonds in the amount of \$2,075,000 to refund previously issued long-term debt obligations. Interest on outstanding bonds varies, depending on the maturity of principal amounts over 10 years, from 3 to 4 percent.

2018 General Obligation Bonds – The County issued bonds in the amount of \$7,800,000 to finance paving, repair, drainage and other road and bridge improvements and equipment for work on the County road system. Interest on outstanding bonds varies, depending on the maturity of principal amounts over 10 years, from 4 to 5 percent.

OEDD - The County borrowed \$420,000 under the Water / Wastewater Financing Program. Annual payments are \$36,618 for 20 years including interest at 6 percent.

TLC Federal Credit Union - The County borrowed \$750,000 to finance the purchase of grandstands at the fairgrounds. Annual payments are \$75,000 for 10 years with no interest. In the event of a default, interest accrues on the unpaid balance at 8.25 percent. In addition, upon default, the lender may declare the entire unpaid principal balance and all accrued unpaid interest immediately due.

Chase Bank – The County borrowed \$3,150,000 to finance jail improvements. The interest rate is 2.52 percent.

US Bancorp – The County entered into a master tax-exempt lease purchase agreement for the acquisition of 5 vehicles. Annual payments are \$33,137 for 5 years including interest at 2.509 percent. The capital lease is secured by the property purchased with the lease.

US Bancorp – The County entered into a master tax-exempt lease purchase agreement for the acquisition of 6 vehicles. Annual payments are \$35,502 for 5 years including interest at 2.295 percent. The capital lease is secured by the property purchased with the lease.

US Bancorp – The County entered into a master tax-exempt lease purchase agreement for the acquisition of 3 vehicles. Annual payments are \$21,815 for 5 years including interest at 4.242 percent. The capital lease is secured by the property purchased with the lease.

US Bancorp – The County entered into a master tax-exempt lease purchase agreement for the acquisition of 5 vehicles. Annual payments are \$32,920 for 5 years including interest at 3.176 percent. The capital lease is secured by the property purchased with the lease.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

8. Long-term obligations (continued)

C. Future maturities

The future maturities of long-term debt obligations outstanding as of June 30, 2020, are as follows:

i. Bonded debt:

Fiscal Year	2013 Refunding		2018 General Obligation Bonds		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 220,000	\$ 32,600	\$ 1,075,000	\$ 288,875	\$ 1,295,000	\$ 321,475
2022	225,000	23,700	1,190,000	232,250	1,415,000	255,950
2023	235,000	14,500	1,310,000	169,750	1,545,000	184,250
2024	245,000	4,900	1,420,000	108,600	1,665,000	113,500
2025	-	-	280,000	74,600	280,000	74,600
2026-30	-	-	1,725,000	181,700	1,725,000	181,700
	<u>\$ 925,000</u>	<u>\$ 75,700</u>	<u>\$ 7,000,000</u>	<u>\$ 1,055,775</u>	<u>\$ 6,200,000</u>	<u>\$ 949,775</u>

ii. Loans:

Fiscal Year	Chase	
	Principal	Interest
2021	\$ 235,000	\$ 51,534
2022	240,000	45,612
2023	245,000	39,564
2024	250,000	33,390
2025	260,000	27,090
2026-28	815,000	41,454
	<u>\$ 2,045,000</u>	<u>\$ 238,644</u>

iii. Capital leases:

Fiscal Year	US Bancorp		US Bancorp		US Bancorp		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 34,706	\$ 797	19,259	2,556	\$ 29,050	\$ 3,870	\$ 83,015	\$ 7,223
2022	-	-	20,076	1,739	29,973	2,947	50,049	4,686
2023	-	-	20,926	888	30,925	1,995	51,851	2,883
2024	-	-	-	-	31,906	1,013	31,906	1,013
	<u>\$ 34,706</u>	<u>\$ 797</u>	<u>\$ 60,261</u>	<u>\$ 5,183</u>	<u>\$ 121,854</u>	<u>\$ 9,825</u>	<u>\$ 133,064</u>	<u>\$ 11,909</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

8. Long-term obligations (continued)

D. Other long-term obligations

i. Compensated absences

As described in note 1, employees of the County are allowed to accumulate earned vacation leave up to one and one-half times the employee's annual accrual rate. Employees also accumulate 'comp' time and holidays as permitted by County employment policies and agreements. Amounts so accumulated are vested and will be paid upon termination or retirement. The General, Road, Health Services, Parks, and Library Funds have typically been used to liquidate the liability for compensated absences.

As of June 30, 2020 accumulated and unpaid compensated absences amounted to \$1,343,126 for the governmental activities and \$8,184 for the business-type activities.

ii. Net pension liability

Net pension liability represents the difference between the total pension liability for benefits earned by County employees and the net position held in trust for pension benefits of the Tillamook County Retirement Plan for Employees Pension Trust as more fully discussed in note 9 below. The General, Road, Health Services, Parks, Library and Solid Waste Funds have typically been used to liquidate the liability for net pension liability.

iii. Other post-employment benefit liability

Other postemployment benefit liability represents the implicit benefit for the difference between the premiums for health insurance for retirees under the group insurance plan and the premium retirees would pay for comparable benefits under other insurance plans as more fully discussed in note 10 below. The General, Road, Health Services, Parks, Library and Solid Waste Funds have typically been used to liquidate the liability for other postemployment benefits.

iv. Landfill post-closure care liability

The landfill post-closure care liability of \$1,200,260 does not have established future maturities. Currently, management estimates that \$108,526 will mature and be retired within the ensuing fiscal year. However, future maturities are subject to changes due to inflation, changes in technology, or changes to applicable laws or regulations.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

9. Defined benefit pension plan

A. Plan description

Substantially all employees of the County are provided pensions through the Retirement Plan for Certain Employees of Tillamook County, Oregon (the Plan), a single employer defined benefit public employee retirement plan.

The Plan was established by the Tillamook County Commissioners who may amend the plan.

The County does not issue a separate financial report available to the public for this plan.

B. Plan membership

All full-time employees are eligible to participate in the Plan after six months of employment. Benefits generally vest after five years of continuous service. As of June 30, 2019, there were 213 active plan members, 60 inactive plan members entitled to but not yet receiving benefits, 7 disabled plan members receiving benefits, and 202 retired plan members receiving benefits for a total of 482 plan members. Of the 213 active employees covered by the Plan, 87 were non-vested, 112 were vested, and 14 were over retirement age. Of the 60 terminated members, 11 were entitled to their account balances only and 49 were members with vested accrued benefits.

C. Description of benefit terms

Normal retirement

Members are able to receive benefits after attaining age 60 for uniformed members (police) or age 65 for all other members and 5 years of vesting service. Retirement benefits are calculated using a formula of 2.4 percent for uniformed members or 2.25 percent for all other employees times the average highest three consecutive years' July 1 pay rate during the last ten years of employment time the years of service after July 1, 1973. Retirement benefits are subject to annual cost of living adjustments up to 1.5 percent per year.

Additionally, members receive benefits from voluntary or unit contribution, if any.

Early retirement

Members are able to receive early retirement benefits after attaining age 50 for uniformed members or age 55 for all other members and 5 years of vesting service. Members may also retire after 30 years of service. Retirement benefits are reduced based upon the members age at retirement from 92 percent to 60 percent of the benefit that would result if they were of normal retirement age.

Late retirement

Members that continue working beyond the normal retirement age receive increases to their retirement benefits equal to the larger of benefit accruals past the normal retirement age or 7.2 percent for the first 5 years and 3.6 percent thereafter for each year the retirement date follows age 65.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

9. Defined benefit pension plan (continued)

Disability

Uniformed members that become totally and permanently disabled in the course of duty or members with 10 years of service are entitled to disability benefits. The benefit is based on current monthly earnings rate of compensation as of the date of disability and years of service projected to the earliest retirement age, or the early retirement benefit available, whichever is greater but in no event less than \$100 per month.

Death benefits

The beneficiaries of members who have not begun to receive benefits under the plan are entitled to a lump-sum payment of the members account. Otherwise, the beneficiaries are entitled to a monthly benefit equal to 25 percent of the life annuity actuarially equivalent to the monthly benefit payable to the member immediately before the member's death.

D. Contributions

The County is required by the Plan's provisions to pay the employees' contribution to the Plan of seven percent of covered salaries (six percent if monthly base pay is less than \$1,500). In addition the County will contribute additional amount necessary to fund the Plan sufficient to pay benefits when due based on annual actuarial valuations. Plan members are permitted to contribute up to ten percent of their annual covered salary. County contributions to the plan for the year ended June 30, 2020 were \$4,815,203.

E. Net pension liability, changes in net pension liability, pension expense, deferred outflows of resources and deferred inflows of resources related to pensions

At June 30, 2020, the County reported a net pension liability of \$22,154,945. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date as follows:

Total pension liability	\$ 95,455,411
Plan fiduciary net position	<u>73,300,466</u>
Net pension liability	<u>\$ 22,154,945</u>
Fiduciary net position as a percentage of total pension liability	76.79%

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

9. Defined benefit pension plan (continued)

Changes in the net pension liability is as follows:

	Pension Liability	Fiduciary Net Position	Net Pension Liability
Beginning balances	\$90,393,868	\$68,028,065	\$22,365,803
Changes for the year:			
Service cost	2,485,142	-	2,485,142
Interest on total pension liability	5,458,301	-	5,458,301
Effect of economic/demographic losses	932,769	-	932,769
Benefit payments	(4,320,624)	(4,320,624)	-
Administrative expenses	-	(41,978)	41,978
Member contributions	505,955	505,955	-
Net investment income	-	4,696,936	(4,696,936)
Employer contributions	-	4,432,112	(4,432,112)
Ending balances	<u>\$95,455,411</u>	<u>\$73,300,466</u>	<u>\$22,154,945</u>

For the year ended June 30, 2020, the County recognized pension expense of \$5,846,489. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 599,638	\$ 83,478
Changes of assumptions or inputs	1,659,396	--
Net difference between projected and actual earnings on pension plan investments	--	1,595,956
County's contributions subsequent to the measurement date	<u>4,815,203</u>	<u>--</u>
	<u>\$ 7,074,237</u>	<u>\$ 1,679,434</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

9. Defined benefit pension plan (continued)

\$4,815,203 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ends June 30,	
2021	\$ 1,432,209
2022	(431,021)
2023	(301,990)
2024	(119,598)

F. Actuarial valuation

The County contributions are based on the accruing benefit costs measured using the individual entry age normal actuarial cost method. Under this method, a normal cost is determined for each active member. The normal cost is the annual contribution determined as a level percentage of base salary which would be paid from year of entry to year of retirement to fund the projected retirement benefit. The normal cost for the Plan is the sum of the individuals' normal costs. The actuarial accrued liability for active plan members is an accumulation of the normal costs from entry to the valuation date. The actuarial accrued liability for inactive members is the actuarial present value of the accrued benefits. The actuarial accrued liability for the Plan is the sum of the individual actuarial accrued liabilities. The unfunded actuarial liability is the difference between the actuarial accrued liability and the actuarial value of assets, which is amortized over 20 years on a closed level percent of projected payroll basis, assuming payroll increases 2.5 percent per year.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

9. Defined benefit pension plan (continued)

G. Actuarial methods and assumptions used in developing total pension liability

Valuation Date	July 1, 2019
Actuarial Cost Method	Entry Age Normal, Level Percentage of Pay
Amortization Method	Amortized as a level percent of projected payroll, assuming covered payroll increases 2.5 percent per year, over a closed period of 20 years.
Asset Valuation Method	Market value of assets
Actuarial Assumptions:	
Inflation Rate	1.5 percent
Investment rate of return	6 percent
Projected Salary Increases	Salaries for individuals are assumed to grow at 1.5 percent plus assumed rates of merit/longevity increases based on service of 4 percent
Mortality	Healthy retirees and beneficiaries: RP-2000 Sex-distinct, generational per Scale BB, with collar adjustments and set-backs Members with disabilities: 70% of RP 2000 Disabled for males and 95% for females, sex distinct, generational projection per Scale BB

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.

Discount rate

The discount rate used to measure the total pension liability was 6 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Plan was applied to all periods of projected benefit payments to determine the total pension liability.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

9. Defined benefit pension plan (continued)

Depletion date projection

GASB 67 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 Fiduciary Net Position (fair market value of assets) is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 67 will often require that the actuary perform complex projections of future benefit payments and asset values. GASB 67 (paragraph 43) does allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment. Based on these circumstances, it is the Plan's independent actuary's opinion that the detailed depletion date projections outlined in GASB 67 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses. As such, the actuary's detailed projections were not developed.

Long-term expected rate of return

The long-term expected rate of return assumption of 6 percent is based on a blending of the projected return on plan assets and a 20-year tax-exempt, high quality general obligation municipal bond yield or index rate.

Sensitivity of the County net pension liability to changes in the discount rate

The following presents the County net pension liability calculated using the discount rate of 6 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5 percent) or 1-percentage-point higher (7 percent) than the current rate:

	<u>1 Percentage Point Lower</u>	<u>Current Discount Rate</u>	<u>1 Percentage Point Higher</u>
County's net pension liability	\$ 35,470,296	\$ 22,154,945	\$ 11,243,413

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

10. Other postemployment benefits

A. Plan description and benefits provided

The County provides other postemployment benefits (OPEB) for employees, retirees, spouses and dependents through a single employer defined benefit plan in the form of group health insurance benefits. As required by ORS 243.303(2), retirees who were hired after July 1, 2003 are allowed to continue, at the retirees' expense, coverage under the group health insurance plan until age 65. The difference between the premium actually paid by the retirees under the group insurance plan and the premium that they would pay if they were not included in the plan is considered to be an implicit subsidy under the provisions of GASB 75. The plan does not issue a separate stand-alone financial report.

B. Plan membership

As of June 30, 2020, there were 198 active employees, 150 eligible retirees, and 4 spouses of ineligible retirees for a total of 352 plan members.

C. Contributions

The County funds the plan only to the extent of current year insurance premium requirements on a pay-as-you-go basis. The average monthly premium requirements for the County are as follows:

For retirees	\$	790
For spouses of retirees		863

D. Total OPEB liability, changes in total OPEB liability, OPEB expense, deferred outflows of resources and deferred inflows of resources related to OPEB

At June 30, 2020, the County reported a total OPEB liability of \$13,622,408. The total OPEB liability was measured as of June 30, 2019 and determined by an actuarial valuation as of that date.

Changes in the total OPEB liability is as follows:

	<u>Total OPEB Liability</u>
Balances at June 30, 2019	\$ 12,933,215
Changes for the year:	
Service cost	194,273
Interest on total OPEB liability	495,650
Changes in assumptions or other inputs	645,413
Benefit payments	<u>(646,143)</u>
Balances at June 30, 2020	<u>\$ 13,622,408</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

10. Other postemployment benefits (continued)

For the year ended June 30, 2020, the County recognized OPEB revenue of \$837,303. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ --	\$ 402,616
Changes of assumptions	422,857	841,125
County's contributions subsequent to the measurement date	<u>674,389</u>	<u>--</u>
	<u>\$ 1,097,246</u>	<u>\$ 1,243,741</u>

Deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date in the amount of \$674,389 will be recognized as an adjustment to the Total OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ends June 30,	
2021	\$ (1,021,185)
2022	200,301

E. Actuarial valuation

The County contributions are based on the accruing benefit costs measured using the individual entry age normal actuarial cost method. The present value of benefits is allocated over the service for each active employee from their date of hire to their expected retirement age, as a level percent of the employee's pay. This level percent times pay is referred to as the service cost and is that portion of the present value of benefits attributable to an employee's service in a current year. The service cost equals \$0 for retired members. The total OPEB liability is the present value of benefits less the actuarial present value of future normal costs and represents the liabilities allocated to service up to the valuation date. For retirees, the total OPEB liability is equal to the present value of benefits.

F. Actuarial methods and assumptions used in developing total OPEB liability

Valuation Date	July 1, 2019
Actuarial Cost Method	Entry Age Normal, Level Percent of Pay
Actuarial Assumptions:	
Inflation Rate	2.5 percent
Projected Salary Increases	3.5 percent
Mortality	Healthy retirees and beneficiaries: RP-2014 Healthy Annuitant, sex distinct mortality tables blended 50/50 blue collar and white collar, set back one year for males. Mortality is projected on a generational basis using the Unisex Social Security Data Scale.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

10. Other postemployment benefits (continued)

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.

Discount rate

The discount rate used to measure the total OPEB liability was 3.5 percent. The discount rate is based on the Bond Buyer 20-year General Obligation Bond Index. The discount rate at the prior measurement date was 3.87 percent.

Healthcare cost trend rate

The assumed healthcare cost trend for medical and vision costs is as follows:

<u>Year</u>	<u>Pre-65 Trend</u>	<u>Post-65 Trend</u>
2018	6.75%	5.75%
2019	7.00%	6.25%
2020	5.50%	5.25%
2021-2025	5.00%	5.00%
2026	4.75%	5.00%
2027-2029	4.75%	5.25%
2030-2033	5.00%	5.25%
2034	5.25%	5.25%
2035	5.75%	5.25%
2036-2038	6.00%	5.25%
2039-2044	5.75%	5.25%
2045	5.75%	5.00%
2046-2050	5.50%	5.00%
2051-2061	5.25%	4.75%
2062-2064	5.00%	4.75%
2065	5.00%	4.50%
2066+	4.75%	4.50%

Dental costs are assumed to increase 4.5 percent in all future years.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

10. Other postemployment benefits (continued)

Sensitivity of the County total OPEB liability to changes in the discount and healthcare cost trend rates

The following presents the County total OPEB liability calculated using the discount rate of 3.5 percent, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.5 percent) or 1-percentage-point higher (4.5 percent) than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption.

	<u>1 Percentage Point Lower</u>	<u>Current Discount Rate</u>	<u>1 Percentage Point Higher</u>
County's total OPEB liability	\$ 15,680,966	\$ 13,622,408	\$ 11,961,972
	<u>1 Percentage Point Lower</u>	<u>Current Trend Rate</u>	<u>1 Percentage Point Higher</u>
County's total OPEB liability	\$ 11,913,477	\$ 13,622,408	\$ 15,733,715

11. Net position restricted through enabling legislation

Net position restricted through enabling legislation is as follows:

Highways and streets:

The Board of Commissioners enacted a fee, charged to logging operators using Trask Road, for use in making repairs and improvements \$ 41,798

Education:

The 4H Extension Service District has its own taxing authority \$ 787,900

Culture, recreation and tourism (County Library):

The voters of Tillamook County approved a separate levy for library operations \$ 2,999,481

Other purposes:

Transient lodging tax \$ 1,289,128

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

12. Tax abatements

Tillamook County has established an Enterprise Zone under ORS 285C.050-250 that abates property taxes on new business development within the zone. For the fiscal year ended June 30, 2020, the County property taxes revenues have been reduced by \$6,416.

The Oregon Enterprise Zone program is a State of Oregon economic development program that allows property tax exemptions for up to 5 years. In exchange for receiving property tax exemption, participating firms are required to meet program requirements set by state statute and the local sponsor.

The Enterprise Zone program provides qualified firms that will be making a substantial new capital investment within the defined enterprise zone, a waiver of 100% of the amount of real property taxes attributable to the new investment for a period of five years following completion of the new investment. Land or existing machinery or equipment is not tax-exempt.

13. Litigation

The County, in the regular course of business, is named as a defendant in various lawsuits. The likely outcome of these suits is not determinable at this time and the County does not believe that the ultimate resolution of these lawsuits will have a material adverse effect on the County's General Fund.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

14. Governmental fund balances

A. Categories

Fund balance amount for governmental funds have been reported in the categories of nonspendable, restricted, committed, assigned and unassigned. The specific purposes for these amounts are as follows:

Fund balances:							Community	Nonmajor Funds	Total
	General	Road	County School	Health Services	Library	Corrections			
Restricted for:									
Highways and streets	\$ -	\$ 5,702,761	\$ -	\$ -	\$ -	\$ -	\$ 161,153	\$ 5,863,914	
Road improvement projects	-	-	-	-	-	-	3,674,883	3,674,883	
Education	-	-	1,205,398	-	-	-	771,636	1,977,034	
Health services	-	-	-	2,758,811	-	-	101,615	2,860,426	
Library purposes	-	-	-	-	2,845,207	-	-	2,845,207	
Corrections	-	-	-	-	-	1,817,339	-	1,817,339	
Law enforcement	-	-	-	-	-	-	354,703	354,703	
County fair operations	-	-	-	-	-	-	386,910	386,910	
Park operations	-	-	-	-	-	-	2,907,334	2,907,334	
General obligation debt	-	-	-	-	-	-	223,924	223,924	
Tourism	-	-	-	-	-	-	4,705,849	4,705,849	
Other purposes	-	-	-	-	-	-	2,844,955	2,844,955	
Assigned for:									
Building improvements	-	-	-	-	-	-	3,230,047	3,230,047	
Vehicle replacement	-	-	-	-	-	-	94,214	94,214	
Road improvement projects	-	-	-	-	-	-	1,474,358	1,474,358	
Computer replacement	-	-	-	-	-	-	80,162	80,162	
Revenue stabilization	1,693,571	-	-	-	-	-	-	1,693,571	
Post-employment liabilities	663,946	-	-	-	-	-	-	663,946	
Unassigned	<u>14,342,604</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,809)</u>	<u>14,334,795</u>	
Total fund balances	<u>\$ 16,700,121</u>	<u>\$ 5,702,761</u>	<u>\$ 1,205,398</u>	<u>\$ 2,758,811</u>	<u>\$ 2,845,207</u>	<u>\$ 1,817,339</u>	<u>\$ 21,003,934</u>	<u>\$ 52,033,571</u>	

The County has established the Revenue Stabilization Fund to provide financial resources in future periods. The County may provide access to those resources through its annual budget process.

B. Deficit fund balances of nonmajor funds

The following nonmajor funds had deficit balances as of June 30, 2020:

BPS Surcharge \$ (7,809)

REQUIRED SUPPLEMENTARY INFORMATION



TILLAMOOK COUNTY

SCHEDULE OF NET PENSION LIABILITY AND CHANGES IN NET PENSION LIABILITY
Last 10 Plan Years*

	June 30,					
	2019	2018	2017	2016	2015	2014
Beginning of year						
Total pension liability	\$ 90,393,868	\$ 81,589,969	\$ 77,624,280	\$ 75,429,462	\$ 62,740,169	\$ 57,770,013
Fiduciary net position	<u>68,028,065</u>	<u>62,292,304</u>	<u>54,226,826</u>	<u>53,462,427</u>	<u>53,071,797</u>	<u>46,309,270</u>
Net pension liability	<u>\$ 22,365,803</u>	<u>\$ 19,297,665</u>	<u>\$ 23,397,454</u>	<u>\$ 21,967,035</u>	<u>\$ 9,668,372</u>	<u>\$ 11,460,743</u>
Changes in total pension liability						
Service cost	\$ 2,485,142	\$ 2,450,285	\$ 2,291,678	\$ 2,092,168	\$ 1,711,278	\$ 1,728,883
Interest on total pension liability	5,458,301	5,350,765	5,084,829	4,941,849	4,422,266	4,089,355
Effect of economic/demographic losses	932,769	(232,056)	(35,169)	(977,496)	(446,953)	101,325
Effect of assumption changes or inputs	-	4,676,479	-	(875,344)	9,555,140	1,209,681
Benefit payments	(4,320,624)	(3,964,321)	(3,888,052)	(3,487,342)	(3,048,614)	(2,653,815)
Member contributions	<u>505,955</u>	<u>522,747</u>	<u>512,403</u>	<u>500,983</u>	<u>496,176</u>	<u>494,727</u>
Net change in total pension liability	<u>\$ 5,061,543</u>	<u>\$ 8,803,899</u>	<u>\$ 3,965,689</u>	<u>\$ 2,194,818</u>	<u>\$ 12,689,293</u>	<u>\$ 4,970,156</u>
Changes in fiduciary net position						
Employer contributions	\$ 4,432,112	\$ 4,239,301	\$ 5,216,900	\$ 2,911,410	\$ 2,561,276	\$ 2,462,234
Member contributions	505,955	522,747	512,403	500,983	496,175	494,727
Investment income net of expenses	4,696,936	4,985,348	6,277,384	932,483	442,703	6,514,529
Benefit payments	(4,320,624)	(3,964,321)	(3,888,052)	(3,487,342)	(3,048,614)	(2,653,815)
Administrative expenses	<u>(41,978)</u>	<u>(47,314)</u>	<u>(53,157)</u>	<u>(93,135)</u>	<u>(60,910)</u>	<u>(55,148)</u>
Net change in fiduciary net position	<u>\$ 5,272,401</u>	<u>\$ 5,735,761</u>	<u>\$ 8,065,478</u>	<u>\$ 764,399</u>	<u>\$ 390,630</u>	<u>\$ 6,762,527</u>
End of year						
Total pension liability	\$ 95,455,411	\$ 90,393,868	\$ 81,589,969	\$ 77,624,280	\$ 75,429,462	\$ 62,740,169
Fiduciary net position	<u>73,300,466</u>	<u>68,028,065</u>	<u>62,292,304</u>	<u>54,226,826</u>	<u>53,462,427</u>	<u>53,071,797</u>
Net pension liability	<u>\$ 22,154,945</u>	<u>\$ 22,365,803</u>	<u>\$ 19,297,665</u>	<u>\$ 23,397,454</u>	<u>\$ 21,967,035</u>	<u>\$ 9,668,372</u>
Fiduciary net position as a percent of total pension liability	-23.7%	-23.7%	76.4%	69.9%	70.9%	84.6%
Covered payroll	\$ 12,399,372	\$ 12,648,122	\$ 12,527,664	\$ 11,823,780	\$ 12,170,772	\$ 11,452,068
Net pension liability as a percent of covered payroll	178.7%	176.8%	154.0%	197.9%	180.5%	84.4%

*Information will be accumulated until 10 years are presented.

TILLAMOOK COUNTY

SCHEDULE OF EMPLOYER CONTRIBUTIONS
Last 10 Fiscal Years
(Amounts in Thousands)

	June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Actuarially determined contribution	\$ 4,610	\$ 4,623	\$ 4,532	\$ 4,363	\$ 3,042	\$ 3,042	\$ 2,994	\$ 2,717	\$ 2,396	\$ 1,979
Actual employer contribution	4,815	4,432	4,239	5,217	2,911	2,561	2,462	2,311	1,956	1,896
Contribution deficiency (excess)	(205)	191	293	(854)	131	481	532	406	440	83
Covered payroll	12,686	12,399	12,648	12,528	11,824	12,171	11,452	11,770	10,846	10,509
Contribution as a percent of covered payroll	37.96%	35.74%	33.52%	41.64%	24.62%	21.04%	21.50%	19.63%	18.03%	18.04%
Valuation date	7/1/2019	7/1/2018	7/1/2017	7/1/2016	7/1/2015	7/1/2014	7/1/2013	7/1/2012	7/1/2011	7/1/2010
Assumed investment rate of return	6.00%	6.00%	6.50%	6.50%	6.50%	7.00%	7.00%	7.00%	7.00%	7.25%

Notes to schedule

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Individual entry age normal, level percentage of pay
Amortization method	Effective July 1, 2018: Open 20-year amortization, level percent of pay Effective July 1, 2011: Closed 20-year amortization, level dollar Effective July 1, 2008: Open 20-year amortization, level percent of pay
Asset valuation method	Effective July 1, 2008: Market value gains and losses smoothed over five years, with result not less than 80 percent or greater than 120 percent of market value Prior to July 1, 2008: Market value of assets
Healthy mortality	Effective July 1, 2015: RP-2000 blended 25% blue collar/75% white collar, sex distinct, set back 12 months for males and no set back for females, projected generationally using Scale BB Effective July 1, 2014: Healthy combined RP-2000 mortality projected to 2014 Effective July 1, 2011: Healthy combined RP-2000 mortality projected to 2005 Prior to July 1, 2011: 1994 group annuity mortality
Cost of living increases	1.5 percent per year
Salary increases	Effective July 1, 2018: 4 percent per year Through July 1, 2017: 5 percent per year
Investment return	Effective July 1, 2018: 6% Effective July 1, 2015: 6.5% Effective July 1, 2011: 7% Effective July 1, 2006: 7.25%

TILLAMOOK COUNTY

SCHEDULE OF INVESTMENT RATE OF RETURN

Last 10 Fiscal Years

<u>Year Ended June 30,</u>	<u>Percentage Rate of Return</u>
2020	6.65
2019	6.82
2018	10.77
2017	11.44
2016	1.75
2015	0.83
2014	14.02
2013	8.71
2012	2.66
2011	12.13

TILLAMOOK COUNTY

**SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OTHER POSTEMPLOYMENT
BENEFIT LIABILITY AND RELATED RATIOS
Last 10 Plan Years***

	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Service cost	\$ 194,273	\$ 320,828	\$ 358,236
Interest on total OPEB liability	495,650	579,560	508,711
Effect of economic/demographic gains or losses	-	(1,297,318)	-
Effect of assumptions changes or inputs	645,413	(2,176,922)	(1,820,833)
Benefit payments	<u>(646,143)</u>	<u>(715,572)</u>	<u>(625,117)</u>
Net change in total OPEB liability	689,193	(3,289,424)	(1,579,003)
Total OPEB liability - beginning of year	<u>12,933,215</u>	<u>16,222,639</u>	<u>17,801,642</u>
Total OPEB liability - end of year	<u>\$ 13,622,408</u>	<u>\$ 12,933,215</u>	<u>\$ 16,222,639</u>
Covered payroll	\$ 12,399,372	\$ 12,648,122	\$ 12,527,664
Total OPEB liability as a percentage of covered payroll	109.9%	102.3%	129.5%

Notes to schedule

*Information will be accumulated until 10 years are presented.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

**COMBINING FINANCIAL STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**



GENERAL FUNDS

The County has two funds, which are budgeted separately, but do not meet the definition of a special revenue, debt service, capital project or permanent fund as defined in generally accepted accounting principles. Accordingly, these funds have been combined with the General Fund for purposes of the fund financial statements:

Revenue Stabilization – accounts for funds set aside to provide financial resources to future periods, should other sources of revenue not be available.

Post Employment Liability Reserve – accounts for funds set aside to provide financial resources for future post-employment benefits.



TILLAMOOK COUNTY

COMBINING BALANCE SHEET

GENERAL FUNDS

June 30, 2020

	General	Revenue Stabilization	Post Employment Liability Reserve	Totals
ASSETS				
Cash and cash equivalents	\$ 1,579,827	\$ 1,693,571	\$ 663,946	\$ 3,937,344
Investments	11,564,355	-	-	11,564,355
Receivables, net	2,175,508	-	-	2,175,508
Due from other funds	103,733	-	-	103,733
TOTAL ASSETS	\$ 15,423,423	\$ 1,693,571	\$ 663,946	\$ 17,780,940
LIABILITIES				
Accounts payable and accrued liabilities	\$ 703,885	\$ -	\$ -	\$ 703,885
TOTAL LIABILITIES	703,885	-	-	703,885
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	376,934	-	-	376,934
TOTAL DEFERRED INFLOWS OF RESOURCES	376,934	-	-	376,934
FUND BALANCES				
Assigned	-	1,693,571	663,946	2,357,517
Unassigned	14,342,604	-	-	14,342,604
TOTAL FUND BALANCES	14,342,604	1,693,571	663,946	16,700,121
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 15,423,423	\$ 1,693,571	\$ 663,946	\$ 17,780,940

TILLAMOOK COUNTY

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GENERAL FUNDS**

For the Year Ended June 30, 2020

	<u>General</u>	<u>Revenue Stabilization</u>	<u>Post Employment Liability Reserve</u>	<u>Totals</u>
REVENUES				
Property taxes	\$ 7,981,031	\$ -	\$ -	\$ 7,981,031
Licenses, permits and fees	897,128	-	-	897,128
Intergovernmental	1,596,011	-	-	1,596,011
Charges for services	177,571	-	-	177,571
Fines and forfeitures	353,699	-	-	353,699
Timber and land sales	5,746,860	-	-	5,746,860
Interest	426,534	40,308	15,802	482,644
Intercounty charges	1,568,854	-	-	1,568,854
Miscellaneous	339,779	-	-	339,779
TOTAL REVENUES	<u>19,087,467</u>	<u>40,308</u>	<u>15,802</u>	<u>19,143,577</u>
EXPENDITURES				
Current				
General government	10,442,768	-	-	10,442,768
Public safety	6,891,262	-	-	6,891,262
Health and welfare	4,639	-	-	4,639
Capital outlay	47,834	-	-	47,834
Debt service				
Principal	339,544	-	-	339,544
Interest	59,435	-	-	59,435
TOTAL EXPENDITURES	<u>17,785,482</u>	<u>-</u>	<u>-</u>	<u>17,785,482</u>
Excess (deficiency) of revenues over expenditures	<u>1,301,985</u>	<u>40,308</u>	<u>15,802</u>	<u>1,358,095</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	469,850	-	-	469,850
Sale of capital assets	1,594	-	-	1,594
Transfers out	(885,000)	-	-	(885,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(413,556)</u>	<u>-</u>	<u>-</u>	<u>(413,556)</u>
Net change in fund balances	888,429	40,308	15,802	944,539
Fund balances at beginning of year	<u>13,454,175</u>	<u>1,653,263</u>	<u>648,144</u>	<u>15,755,582</u>
Fund balances at end of year	<u>\$ 14,342,604</u>	<u>\$ 1,693,571</u>	<u>\$ 663,946</u>	<u>\$ 16,700,121</u>

TILLAMOOK COUNTY

**REVENUE STABILIZATION - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Investment earnings	\$ 5,000	\$ 40,308	\$ 35,308
TOTAL REVENUES	<u>5,000</u>	<u>40,308</u>	<u>35,308</u>
EXPENDITURES			
Contingency	<u>1,010,000</u>	<u>-</u>	<u>1,010,000</u>
TOTAL EXPENDITURES	<u>1,010,000</u>	<u>-</u>	<u>1,010,000</u>
Excess (deficiency) of revenues over expenditures	<u>(1,005,000)</u>	<u>40,308</u>	<u>1,045,308</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Net change in fund balance	(5,000)	40,308	45,308
Fund balance at beginning of year	<u>1,600,000</u>	<u>1,653,263</u>	<u>53,263</u>
Fund balance at end of year	<u>\$ 1,595,000</u>	<u>\$ 1,693,571</u>	<u>\$ 98,571</u>

TILLAMOOK COUNTY

**POST EMPLOYMENT LIABILITY RESERVE - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Investment earnings	<u>\$ 2,400</u>	<u>\$ 15,802</u>	<u>\$ 13,402</u>
TOTAL REVENUES	<u>2,400</u>	<u>15,802</u>	<u>13,402</u>
EXPENDITURES			
Contingency	<u>632,400</u>	<u>-</u>	<u>632,400</u>
TOTAL EXPENDITURES	<u>632,400</u>	<u>-</u>	<u>632,400</u>
Net change in fund balance	(630,000)	15,802	645,802
Fund balance at beginning of year	<u>630,000</u>	<u>648,144</u>	<u>18,144</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 663,946</u>	<u>\$ 663,946</u>

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds account for revenues derived from specific taxes or other earmarked revenue sources, including federal and state grant awards, which are restricted to finance particular functions or activities. Funds included in this category are:

GENERAL GOVERNMENT

Transient Lodging Tax – accounts for the collection of a 10 percent lodging tax from temporary overnight stays at hotels, motels and other similar establishments within the County.

Community Development – accounts for the activities of the Community Development Department.

Video Lottery – accounts for revenues received from state video lottery funds for gambling enforcement activities, gambling addiction programs and economic development.

Forest Timber Trust – accounts for the distributions of monies to certain agencies for protection of the County's forest lands.

Juvenile Trust – accounts for donated revenues to the Juvenile Department. The revenues are to be used for incentives to help juveniles.

Law Library – accounts for fees in accordance with state statute to provide legal research and reference materials.

Building, Planning and Sanitation (BPS) Surcharge – accounts for surcharges and certain permit fees charged by the state which the County collects.

Public Land Corners Preservation (PLCP) – accounts for fees for the remonumentation of government survey corners.

Clerks Records – to account for monies accumulated to preserve County records.

Federal Title III – to account for grant monies received and expended under Federal Oregon and California Land Grant Title III and Federal Forest Fees Title III.

Veteran's Services – to account for funds from a five-year local option tax levy for programs that benefit veterans who reside in Tillamook County.

Mitigation Grants – accounts for environmental remediation grants.

Technology – to account for a special assessment on traffic citations to fund the purchase of new technology for E-ticketing.

TLT Facilities – accounts for funds set aside for Transient Lodging Tax facilities projects.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

Special Revenue Funds (continued)

PUBLIC SAFETY

Court Security – accounts for revenues and expenditures mandated by the state legislature. The revenues are to be used to develop a court security plan for the courthouse and fund expenditures related to implementation.

Law Enforcement – accounts for fines and forfeitures in accordance with State statute to provide the District Attorney with funds for investigative purposes relating to liquor related offenses through December 31, 2012. Beginning April 24, 2013, the County allocates a portion of fines to this fund.

Sheriff Trust – accounts for donations received by the County Sheriff.

SB 1065 Assessment and Conviction – accounts for fines received by the court systems for purposes of planning, operating and maintaining County juvenile and adult corrections programs and facilities and approved drug and alcohol programs.

Tillamook Narcotics Team – accounts for revenues received from drug forfeitures for expenditures for drug enforcement activities by the Tillamook County Narcotics Team (TNT).

HIGHWAYS AND STREETS

Bike Path – accounts for maintenance activities related to constructing and maintaining bike paths and County roads.

CULTURE AND RECREATION

County Fair – accounts for the operations and management of the fairground facilities and provides various services to the public, including the annual County Fair.

Parks Operations - accounts for the operations and management of County parks.

HEALTH AND WELFARE

Mental Health – accounts for funds received related to the County's responsibility for Mental Health Services.

Mediation Program – accounts for program costs related to a court program for settling domestic disputes outside of the courtroom setting.

EDUCATION

Tillamook County 4-H and Extension Service District – accounts for property tax revenues raised to fund the educational and training activities of the Tillamook County 4-H and Extension Service District.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

Debt Service Funds

Debt service funds account for the payment of principal and interest on the County's general obligation bonds. Revenue is mainly derived from property taxes levied against property owners. Funds included in this category are:

Road – accounts for payment of general obligation bond principal and interest related the construction of improvements to County highways and streets

Library – accounts for payment of general obligation bond principal and interest related to the construction of a new County library.

Capital Projects Funds

These funds account for the resources used for the acquisition, construction or major improvement of County buildings, office meeting rooms and education facilities. Funds included in this category are:

Vehicle Reserve – accounts for funds set aside for replacement of County general fund vehicles.

Library Reserve – provides a reserve for future capital needs of County Library for replacement of the County Bookmobile.

Fair Reserve – accounts for resources to acquire or construct capital improvements to the fairgrounds.

Tillamook County 4-H and Extension Building Reserve – accounts for resources to acquire or construct offices, meeting rooms and educational facilities.

Trask Road Project – accounts for fees received from the Oregon Department of Forestry assessed on Timber sales to be used for repair and maintenance of Trask River Road.

Road Improvement Construction – accounts for the expenditure of general obligation bonds issued to finance improvements to the County roads.

Road Construction Grant Projects – accounts for resources to be used for specific road construction projects.

Building Improvement – accounts for capital improvements to County buildings

Computer Reserve – accounts for resources available to purchase new computers

TILLAMOOK COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020

	<u>Special Revenue Funds</u>					
	<u>General Government</u>	<u>Public Safety</u>	<u>Highways and Streets - Bike Path</u>	<u>Culture and Recreation</u>	<u>Health and Welfare</u>	<u>Education - Tillamook County 4-H and Extension Service District</u>
<u>ASSETS</u>						
Cash and cash equivalents	\$ 6,124,510	\$ 362,167	\$ 161,153	\$ 3,314,278	\$ 101,084	\$ 743,669
Investments	900,000	-	-	-	-	-
Receivables	724,370	3,274	-	35,704	531	48,266
TOTAL ASSETS	<u>\$ 7,748,880</u>	<u>\$ 365,441</u>	<u>\$ 161,153</u>	<u>\$ 3,349,982</u>	<u>\$ 101,615</u>	<u>\$ 791,935</u>
<u>LIABILITIES</u>						
Accounts payable and accrued liabilities	\$ 91,385	\$ 10,738	\$ -	\$ 55,738	\$ -	\$ 4,035
Due to other funds	103,733	-	-	-	-	-
TOTAL LIABILITIES	<u>195,118</u>	<u>10,738</u>	<u>-</u>	<u>55,738</u>	<u>-</u>	<u>4,035</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Unavailable revenue	10,767	-	-	-	-	16,264
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>10,767</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,264</u>
<u>FUND BALANCES</u>						
Restricted	7,550,804	354,703	161,153	3,294,244	101,615	771,636
Assigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>7,542,995</u>	<u>354,703</u>	<u>161,153</u>	<u>3,294,244</u>	<u>101,615</u>	<u>771,636</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 7,748,880</u>	<u>\$ 365,441</u>	<u>\$ 161,153</u>	<u>\$ 3,349,982</u>	<u>\$ 101,615</u>	<u>\$ 791,935</u>

Debt Service Funds

		Capital Projects		
Road	Library	Funds	Totals	
\$ 156,791	\$ 41,564	\$ 8,578,820	\$	19,584,036
-	-	15,200		915,200
<u>78,143</u>	<u>17,835</u>	<u>-</u>		<u>908,123</u>
\$ 234,934	\$ 59,399	\$ 8,594,020	\$	21,407,359
\$ -	\$ -	\$ 40,356	\$	202,252
<u>-</u>	<u>-</u>	<u>-</u>		<u>103,733</u>
<u>-</u>	<u>-</u>	<u>40,356</u>		<u>305,985</u>
<u>56,751</u>	<u>13,658</u>	<u>-</u>		<u>97,440</u>
<u>56,751</u>	<u>13,658</u>	<u>-</u>		<u>97,440</u>
178,183	45,741	3,674,883		16,132,962
<u>-</u>	<u>-</u>	<u>4,878,781</u>		<u>4,878,781</u>
<u>178,183</u>	<u>45,741</u>	<u>8,553,664</u>		<u>21,003,934</u>
\$ 234,934	\$ 59,399	\$ 8,594,020	\$	21,407,359

TILLAMOOK COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020

	Special Revenue Funds					
	General Government	Public Safety	Highways and Streets - Bike Path	Culture and Recreation	Health and Welfare	Education - Tillamook County 4-H and Extension Service District
REVENUES						
Property taxes	\$ 260,304	\$ -	\$ -	\$ -	\$ -	\$ 356,810
Transient lodging taxes	4,101,126	-	-	-	-	-
Timber and land sales	301,500	-	-	7,634	-	108,423
Licenses, permits and fees	1,308,307	-	-	-	-	-
Intergovernmental	569,088	6,004	-	58,714	2,415,839	-
Charges for services	22,692	42,568	-	2,589,994	14,532	-
Fines and forfeitures	2,125	29,255	-	-	-	-
Interest	150,626	8,065	3,491	83,308	2,460	17,944
Miscellaneous	8,304	12,114	-	112,770	-	-
TOTAL REVENUES	<u>6,724,072</u>	<u>98,006</u>	<u>3,491</u>	<u>2,852,420</u>	<u>2,432,831</u>	<u>483,177</u>
EXPENDITURES						
Current:						
General government	3,749,685	-	-	-	-	-
Public safety	-	46,224	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	2,702,008	-	-
Health and welfare	-	-	-	-	2,428,191	-
Education	-	-	-	-	-	342,681
Capital outlay	8,081	4,706	-	121,772	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>3,757,766</u>	<u>50,930</u>	<u>-</u>	<u>2,823,780</u>	<u>2,428,191</u>	<u>342,681</u>
Excess (deficiency) of revenues over expenditures	<u>2,966,306</u>	<u>47,076</u>	<u>3,491</u>	<u>28,640</u>	<u>4,640</u>	<u>140,496</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	3,797,500	-	25,500	-	-	-
Issuance of debt	-	-	-	-	-	-
Transfers out	<u>(5,422,570)</u>	<u>(50,000)</u>	<u>-</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,625,070)</u>	<u>(50,000)</u>	<u>25,500</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,341,236	(2,924)	28,991	23,640	4,640	140,496
Fund balances - beginning	<u>6,201,759</u>	<u>357,627</u>	<u>132,162</u>	<u>3,270,604</u>	<u>96,975</u>	<u>631,140</u>
Fund balances - ending	<u>\$ 7,542,995</u>	<u>\$ 354,703</u>	<u>\$ 161,153</u>	<u>\$ 3,294,244</u>	<u>\$ 101,615</u>	<u>\$ 771,636</u>

Debt Service Funds

Road	Library	Capital Projects Funds	Totals
\$ 1,358,164	\$ 262,609	\$ -	\$ 2,237,887
-	-	-	4,101,126
-	-	-	417,557
-	-	-	1,308,307
-	-	20,539	3,070,184
-	-	-	2,669,786
-	-	-	31,380
4,751	1,389	232,998	505,032
-	-	<u>1,110,825</u>	<u>1,244,013</u>
<u>1,362,915</u>	<u>263,998</u>	<u>1,364,362</u>	<u>15,585,272</u>
-	-	296,898	4,046,583
-	-	-	46,224
-	-	1,261,260	1,261,260
-	-	-	2,702,008
-	-	-	2,428,191
-	-	-	342,681
-	-	3,295,838	3,430,397
800,000	210,000	117,317	1,127,317
<u>510,145</u>	<u>41,200</u>	<u>5,887</u>	<u>557,232</u>
<u>1,310,145</u>	<u>251,200</u>	<u>4,977,200</u>	<u>15,941,893</u>
<u>52,770</u>	<u>12,798</u>	<u>(3,612,838)</u>	<u>(356,621)</u>
-	-	1,625,000	5,448,000
-	-	154,774	154,774
-	-	<u>(900,000)</u>	<u>(6,377,570)</u>
-	-	<u>879,774</u>	<u>(774,796)</u>
52,770	12,798	(2,733,064)	(1,131,417)
<u>125,413</u>	<u>32,943</u>	<u>11,286,728</u>	<u>22,135,351</u>
<u>\$ 178,183</u>	<u>\$ 45,741</u>	<u>\$ 8,553,664</u>	<u>\$ 21,003,934</u>

TILLAMOOK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
GENERAL GOVERNMENT
June 30, 2020

	Transient	Community	Video	Forest	Juvenile	Law	BPS
	Lodging Tax	Development	Lottery	Timber	Trust	Library	Surcharge
<u>ASSETS</u>							
Cash and cash equivalents	\$ -	\$ 1,550,137	\$ 44,150	\$ 98,831	\$ 19,451	\$ 86,651	\$ 20,858
Investments	900,000	-	-	-	-	-	-
Receivables	492,861	1,056	73,935	141,500	-	-	58
TOTAL ASSETS	<u>\$ 1,392,861</u>	<u>\$ 1,551,193</u>	<u>\$ 118,085</u>	<u>\$ 240,331</u>	<u>\$ 19,451</u>	<u>\$ 86,651</u>	<u>\$ 20,916</u>
<u>LIABILITIES</u>							
Accounts payable and accrued liabilities	\$ -	\$ 34,396	\$ -	\$ 10,000	\$ -	\$ 1,166	\$ 28,725
Due to other funds	103,733	-	-	-	-	-	-
TOTAL LIABILITIES	<u>103,733</u>	<u>34,396</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>1,166</u>	<u>28,725</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>							
Unavailable revenue	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>							
Restricted	1,289,128	1,516,797	118,085	230,331	19,451	85,485	-
Unassigned	-	-	-	-	-	-	(7,809)
TOTAL FUND BALANCES	<u>1,289,128</u>	<u>1,516,797</u>	<u>118,085</u>	<u>230,331</u>	<u>19,451</u>	<u>85,485</u>	<u>(7,809)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 1,392,861</u>	<u>\$ 1,551,193</u>	<u>\$ 118,085</u>	<u>\$ 240,331</u>	<u>\$ 19,451</u>	<u>\$ 86,651</u>	<u>\$ 20,916</u>

<u>PLCP</u>	<u>Clerks Records</u>	<u>Federal Title III</u>	<u>Veteran's Services</u>	<u>Mitigation Grants</u>	<u>Technology</u>	<u>TLT Facilities</u>	<u>Totals</u>
\$ 47,323	\$ 54,803	\$ 324,021	\$ 227,470	\$ 96,620	\$ 137,474	\$ 3,416,721	\$ 6,124,510
-	-	-	-	-	-	-	900,000
<u>360</u>	<u>60</u>	<u>-</u>	<u>14,540</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>724,370</u>
<u>\$ 47,683</u>	<u>\$ 54,863</u>	<u>\$ 324,021</u>	<u>\$ 242,010</u>	<u>\$ 96,620</u>	<u>\$ 137,474</u>	<u>\$ 3,416,721</u>	<u>\$ 7,748,880</u>
\$ 1,027	\$ -	\$ -	\$ 15,196	\$ -	\$ 875	\$ -	\$ 91,385
-	-	-	-	-	-	-	103,733
<u>1,027</u>	<u>-</u>	<u>-</u>	<u>15,196</u>	<u>-</u>	<u>875</u>	<u>-</u>	<u>195,118</u>
-	-	-	10,767	-	-	-	10,767
-	-	-	10,767	-	-	-	10,767
46,656	54,863	324,021	216,047	96,620	136,599	3,416,721	7,550,804
-	-	-	-	-	-	-	(7,809)
<u>46,656</u>	<u>54,863</u>	<u>324,021</u>	<u>216,047</u>	<u>96,620</u>	<u>136,599</u>	<u>3,416,721</u>	<u>7,542,995</u>
<u>\$ 47,683</u>	<u>\$ 54,863</u>	<u>\$ 324,021</u>	<u>\$ 242,010</u>	<u>\$ 96,620</u>	<u>\$ 137,474</u>	<u>\$ 3,416,721</u>	<u>\$ 7,748,880</u>



TILLAMOOK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
PUBLIC SAFETY
June 30, 2020

	Court	Law	Sheriff	SB 1065	Tillamook	Totals
	Security	Enforcement	Trust	Assessment and Conviction	Narcotics Team	
<u>ASSETS</u>						
Cash and cash equivalents	\$ 151,657	\$ 45,838	\$ 127,409	\$ 7,989	\$ 29,274	\$ 362,167
Receivables	<u>242</u>	<u>2,989</u>	<u>-</u>	<u>43</u>	<u>-</u>	<u>3,274</u>
TOTAL ASSETS	<u>\$ 151,899</u>	<u>\$ 48,827</u>	<u>\$ 127,409</u>	<u>\$ 8,032</u>	<u>\$ 29,274</u>	<u>\$ 365,441</u>
<u>LIABILITIES</u>						
Accounts payable and accrued liabilities	\$ -	\$ 4,730	\$ 4,710	\$ -	\$ 1,298	\$ 10,738
TOTAL LIABILITIES	<u>-</u>	<u>4,730</u>	<u>4,710</u>	<u>-</u>	<u>1,298</u>	<u>10,738</u>
<u>FUND BALANCES</u>						
Restricted	<u>151,899</u>	<u>44,097</u>	<u>122,699</u>	<u>8,032</u>	<u>27,976</u>	<u>354,703</u>
TOTAL FUND BALANCES	<u>151,899</u>	<u>44,097</u>	<u>122,699</u>	<u>8,032</u>	<u>27,976</u>	<u>354,703</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 151,899</u>	<u>\$ 48,827</u>	<u>\$ 127,409</u>	<u>\$ 8,032</u>	<u>\$ 29,274</u>	<u>\$ 365,441</u>

TILLAMOOK COUNTY

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
CULTURE AND RECREATION
June 30, 2020**

		Parks	
	County Fair	Operations	Totals
<u>ASSETS</u>			
Cash and cash equivalents	\$ 386,910	\$ 2,927,368	\$ 3,314,278
Receivables	<u> -</u>	<u> 35,704</u>	<u> 35,704</u>
TOTAL ASSETS	<u> 386,910</u>	<u> 2,963,072</u>	<u> 3,349,982</u>
 <u>LIABILITIES</u>			
Accounts payable and accrued liabilities	<u> -</u>	<u> 55,738</u>	<u> 55,738</u>
TOTAL LIABILITIES	<u> -</u>	<u> 55,738</u>	<u> 55,738</u>
 <u>FUND BALANCES</u>			
Restricted	<u> 386,910</u>	<u> 2,907,334</u>	<u> 3,294,244</u>
TOTAL FUND BALANCES	<u> 386,910</u>	<u> 2,907,334</u>	<u> 3,294,244</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u> 386,910</u>	 <u> 2,963,072</u>	 <u> 3,349,982</u>

TILLAMOOK COUNTY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
HEALTH AND WELFARE
June 30, 2020

	<u>Mental Health</u>	<u>Mediation Program</u>	<u>Totals</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ -	\$ 101,084	\$ 101,084
Receivables	<u>531</u>	<u>-</u>	<u>531</u>
TOTAL ASSETS	<u>\$ 531</u>	<u>\$ 101,084</u>	<u>\$ 101,615</u>
<u>FUND BALANCES</u>			
Restricted	<u>531</u>	<u>101,084</u>	<u>101,615</u>
TOTAL FUND BALANCES	<u>531</u>	<u>101,084</u>	<u>101,615</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 531</u>	<u>\$ 101,084</u>	<u>\$ 101,615</u>

TILLAMOOK COUNTY
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
June 30, 2020

	Vehicle Reserve	Library Reserve	Fair Reserve	Tillamook County 4-H and Extension Building Reserve	Trask Road Project
<u>ASSETS</u>					
Cash and cash equivalents	\$ 94,214	\$ 1,064,311	\$ 25,170	\$ 129,441	\$ 41,798
Investments	-	-	-	-	-
TOTAL ASSETS	<u>\$ 94,214</u>	<u>\$ 1,064,311</u>	<u>\$ 25,170</u>	<u>\$ 129,441</u>	<u>\$ 41,798</u>
<u>LIABILITIES</u>					
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>					
Restricted	-	-	-	-	41,798
Assigned	94,214	1,064,311	25,170	129,441	-
TOTAL FUND BALANCES	<u>94,214</u>	<u>1,064,311</u>	<u>25,170</u>	<u>129,441</u>	<u>41,798</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 94,214</u>	<u>\$ 1,064,311</u>	<u>\$ 25,170</u>	<u>\$ 129,441</u>	<u>\$ 41,798</u>

<u>Road Improvement Construction</u>	<u>Road Construction Grant Projects</u>	<u>Building Improvement</u>	<u>Computer Reserve</u>	<u>Totals</u>
\$ 3,633,085	\$ 1,513,238	\$ 1,995,925	\$ 81,638	\$ 8,578,820
-	-	15,200	-	15,200
<u>\$ 3,633,085</u>	<u>\$ 1,513,238</u>	<u>\$ 2,011,125</u>	<u>\$ 81,638</u>	<u>\$ 8,594,020</u>
\$ -	\$ 38,880	\$ -	\$ 1,476	\$ 40,356
-	38,880	-	1,476	40,356
3,633,085	-	-	-	3,674,883
-	1,474,358	2,011,125	80,162	4,878,781
<u>3,633,085</u>	<u>1,474,358</u>	<u>2,011,125</u>	<u>80,162</u>	<u>8,553,664</u>
<u>\$ 3,633,085</u>	<u>\$ 1,513,238</u>	<u>\$ 2,011,125</u>	<u>\$ 81,638</u>	<u>\$ 8,594,020</u>

TILLAMOOK COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
GENERAL GOVERNMENT
For the Year Ended June 30, 2020

	Transient Lodging Tax	Community Development	Video Lottery	Forest Timber Trust	Juvenile Trust	Law Library	BPS Surcharge
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transient lodging taxes	4,101,126	-	-	-	-	-	-
Timber and land sales	-	-	-	301,500	-	-	-
Licenses, permits and fees	-	1,198,394	-	-	-	20,678	-
Intergovernmental	-	3,767	243,711	-	-	-	114,214
Charges for services	-	13,152	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Interest	67,799	31,858	1,707	-	464	-	-
Miscellaneous	-	7,527	-	-	338	-	-
TOTAL REVENUES	<u>4,168,925</u>	<u>1,254,698</u>	<u>245,418</u>	<u>301,500</u>	<u>802</u>	<u>20,678</u>	<u>114,214</u>
EXPENDITURES							
Current:							
General government	1,429,827	873,137	79,905	176,497	323	13,478	142,830
Capital outlay	-	4,482	-	-	-	-	-
TOTAL EXPENDITURES	<u>1,429,827</u>	<u>877,619</u>	<u>79,905</u>	<u>176,497</u>	<u>323</u>	<u>13,478</u>	<u>142,830</u>
Excess (deficiency) of revenues over expenditures	<u>2,739,098</u>	<u>377,079</u>	<u>165,513</u>	<u>125,003</u>	<u>479</u>	<u>7,200</u>	<u>(28,616)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	(5,272,570)	-	(150,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,272,570)</u>	<u>-</u>	<u>(150,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(2,533,472)	377,079	15,513	125,003	479	7,200	(28,616)
Fund balances - beginning	3,822,600	1,139,718	102,572	105,328	18,972	78,285	20,807
Fund balances - ending	<u>\$ 1,289,128</u>	<u>\$ 1,516,797</u>	<u>\$ 118,085</u>	<u>\$ 230,331</u>	<u>\$ 19,451</u>	<u>\$ 85,485</u>	<u>\$ (7,809)</u>

<u>PLCP</u>	<u>Clerks Records</u>	<u>Federal Title III</u>	<u>Veteran's Services</u>	<u>Mitigation Grants</u>	<u>Technology</u>	<u>TLT Facilities</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ 260,304	\$ -	\$ -	\$ -	\$ 260,304
-	-	-	-	-	-	-	4,101,126
-	-	-	-	-	-	-	301,500
77,096	12,139	-	-	-	-	-	1,308,307
-	-	59,995	92,581	54,820	-	-	569,088
-	-	-	-	9,540	-	-	22,692
-	-	-	-	-	2,125	-	2,125
826	1,152	7,044	5,840	-	-	33,936	150,626
<u>266</u>	<u>-</u>	<u>-</u>	<u>173</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,304</u>
<u>78,188</u>	<u>13,291</u>	<u>67,039</u>	<u>358,898</u>	<u>64,360</u>	<u>2,125</u>	<u>33,936</u>	<u>6,724,072</u>
58,992	754	45,030	336,935	65,767	111,495	414,715	3,749,685
<u>-</u>	<u>115</u>	<u>-</u>	<u>3,484</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,081</u>
<u>58,992</u>	<u>869</u>	<u>45,030</u>	<u>340,419</u>	<u>65,767</u>	<u>111,495</u>	<u>414,715</u>	<u>3,757,766</u>
<u>19,196</u>	<u>12,422</u>	<u>22,009</u>	<u>18,479</u>	<u>(1,407)</u>	<u>(109,370)</u>	<u>(380,779)</u>	<u>2,966,306</u>
-	-	-	-	-	-	3,797,500	3,797,500
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,422,570)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,797,500</u>	<u>(1,625,070)</u>
19,196	12,422	22,009	18,479	(1,407)	(109,370)	3,416,721	1,341,236
<u>27,460</u>	<u>42,441</u>	<u>302,012</u>	<u>197,568</u>	<u>98,027</u>	<u>245,969</u>	<u>-</u>	<u>6,201,759</u>
<u>\$ 46,656</u>	<u>\$ 54,863</u>	<u>\$ 324,021</u>	<u>\$ 216,047</u>	<u>\$ 96,620</u>	<u>\$ 136,599</u>	<u>\$ 3,416,721</u>	<u>\$ 7,542,995</u>



TILLAMOOK COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
PUBLIC SAFETY

For the Year Ended June 30, 2020

	SB 1065					
	Assessment					
	Court	Law		and	Tillamook	
	Security	Enforcement	Sheriff Trust	Conviction	Narcotics Team	Totals
REVENUES						
Intergovernmental	\$ -	\$ 6,004	\$ -	\$ -	\$ -	\$ 6,004
Charges for services	-	-	42,568	-	-	42,568
Fines and forfeitures	21,393	-	-	1,670	6,192	29,255
Interest	4,590	-	2,423	169	883	8,065
Miscellaneous	-	11,046	699	-	369	12,114
TOTAL REVENUES	<u>25,983</u>	<u>17,050</u>	<u>45,690</u>	<u>1,839</u>	<u>7,444</u>	<u>98,006</u>
EXPENDITURES						
Current:						
Public safety	2,989	19,665	4,973	-	18,597	46,224
Capital outlay	-	4,706	-	-	-	4,706
TOTAL EXPENDITURES	<u>2,989</u>	<u>24,371</u>	<u>4,973</u>	<u>-</u>	<u>18,597</u>	<u>50,930</u>
Excess (deficiency) of revenues over expenditures	<u>22,994</u>	<u>(7,321)</u>	<u>40,717</u>	<u>1,839</u>	<u>(11,153)</u>	<u>47,076</u>
OTHER FINANCING SOURCES (USES)						
Transfers out	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>
Net change in fund balances	(27,006)	(7,321)	40,717	1,839	(11,153)	(2,924)
Fund balances - beginning	<u>178,905</u>	<u>51,418</u>	<u>81,982</u>	<u>6,193</u>	<u>39,129</u>	<u>357,627</u>
Fund balances - ending	<u>\$ 151,899</u>	<u>\$ 44,097</u>	<u>\$ 122,699</u>	<u>\$ 8,032</u>	<u>\$ 27,976</u>	<u>\$ 354,703</u>

TILLAMOOK COUNTY

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
CULTURE AND RECREATION
For the Year Ended June 30, 2020**

	<u>County Fair</u>	<u>Parks Operations</u>	<u>Totals</u>
REVENUES			
Timber and land sales	\$ -	\$ 7,634	\$ 7,634
Intergovernmental	53,167	5,547	58,714
Charges for services	918,018	1,671,976	2,589,994
Interest	7,987	75,321	83,308
Miscellaneous	<u>109,939</u>	<u>2,831</u>	<u>112,770</u>
TOTAL REVENUES	<u>1,089,111</u>	<u>1,763,309</u>	<u>2,852,420</u>
EXPENDITURES			
Culture and recreation	1,017,789	1,684,219	2,702,008
Capital outlay	<u>52,140</u>	<u>69,632</u>	<u>121,772</u>
TOTAL EXPENDITURES	<u>1,069,929</u>	<u>1,753,851</u>	<u>2,823,780</u>
Excess (deficiency) of revenues over expenditures	<u>19,182</u>	<u>9,458</u>	<u>28,640</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(5,000)</u>	<u>-</u>	<u>(5,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,000)</u>	<u>-</u>	<u>(5,000)</u>
Net change in fund balances	14,182	9,458	23,640
Fund balances - beginning	<u>372,728</u>	<u>2,897,876</u>	<u>3,270,604</u>
Fund balances - ending	<u>\$ 386,910</u>	<u>\$ 2,907,334</u>	<u>\$ 3,294,244</u>

TILLAMOOK COUNTY

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
HEALTH AND WELFARE**

For the Year Ended June 30, 2020

	<u>Mental Health</u>	<u>Mediation Program</u>	<u>Totals</u>
REVENUES			
Intergovernmental	\$ 2,415,839	\$ -	\$ 2,415,839
Charges for services	-	14,532	14,532
Interest	-	2,460	2,460
	<u>2,415,839</u>	<u>16,992</u>	<u>2,432,831</u>
TOTAL REVENUES	<u>2,415,839</u>	<u>16,992</u>	<u>2,432,831</u>
EXPENDITURES			
Health and welfare	<u>2,415,308</u>	<u>12,883</u>	<u>2,428,191</u>
TOTAL EXPENDITURES	<u>2,415,308</u>	<u>12,883</u>	<u>2,428,191</u>
Net change in fund balances	531	4,109	4,640
Fund balances - beginning	<u>-</u>	<u>96,975</u>	<u>96,975</u>
Fund balances - ending	<u>\$ 531</u>	<u>\$ 101,084</u>	<u>\$ 101,615</u>

TILLAMOOK COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
For the Year Ended June 30, 2020

	Vehicle Reserve	Library Reserve	Fair Reserve	Tillamook County 4-H and Extension Building Reserve	Trask Road Project
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	745	25,331	-	3,088	1,026
Miscellaneous	-	-	-	-	-
TOTAL REVENUES	<u>745</u>	<u>25,331</u>	<u>-</u>	<u>3,088</u>	<u>1,026</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Highways and streets	-	-	-	-	1,232
Capital outlay	157,512	-	-	-	-
Debt service					
Principal	117,317	-	-	-	-
Interest	5,887	-	-	-	-
TOTAL EXPENDITURES	<u>280,716</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,232</u>
Excess (deficiency) of revenues over expenditures	<u>(279,971)</u>	<u>25,331</u>	<u>-</u>	<u>3,088</u>	<u>(206)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	170,000	-	5,000	-	-
Issuance of debt	154,774	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>324,774</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	44,803	25,331	5,000	3,088	(206)
Fund balances - beginning	49,411	1,038,980	20,170	126,353	42,004
Fund balances - ending	<u>\$ 94,214</u>	<u>\$ 1,064,311</u>	<u>\$ 25,170</u>	<u>\$ 129,441</u>	<u>\$ 41,798</u>

Road Improvement Construction	Road Construction Grant Projects	Building Improvement	Computer Reserve	Totals
\$ -	\$ -	\$ -	\$ 20,539	\$ 20,539
143,663	15,283	43,862	-	232,998
<u>1,109,982</u>	<u>843</u>	<u>-</u>	<u>-</u>	<u>1,110,825</u>
<u>1,253,645</u>	<u>16,126</u>	<u>43,862</u>	<u>20,539</u>	<u>1,364,362</u>
-	-	254,199	42,699	296,898
1,260,028	-	-	-	1,261,260
3,049,995	88,331	-	-	3,295,838
-	-	-	-	117,317
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,887</u>
<u>4,310,023</u>	<u>88,331</u>	<u>254,199</u>	<u>42,699</u>	<u>4,977,200</u>
<u>(3,056,378)</u>	<u>(72,205)</u>	<u>(210,337)</u>	<u>(22,160)</u>	<u>(3,612,838)</u>
-	900,000	500,000	50,000	1,625,000
-	-	-	-	154,774
<u>(900,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(900,000)</u>
<u>(900,000)</u>	<u>900,000</u>	<u>500,000</u>	<u>50,000</u>	<u>879,774</u>
(3,956,378)	827,795	289,663	27,840	(2,733,064)
<u>7,589,463</u>	<u>646,563</u>	<u>1,721,462</u>	<u>52,322</u>	<u>11,286,728</u>
<u>\$ 3,633,085</u>	<u>\$ 1,474,358</u>	<u>\$ 2,011,125</u>	<u>\$ 80,162</u>	<u>\$ 8,553,664</u>

TILLAMOOK COUNTY

**TRANSIENT LODGING TAX - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Transient lodging tax	\$ 3,500,000	\$ 3,756,500	\$ 4,146,701	\$ 390,201
Investment earnings	<u>6,000</u>	<u>6,000</u>	<u>67,799</u>	<u>61,799</u>
TOTAL REVENUES	<u>3,506,000</u>	<u>3,762,500</u>	<u>4,214,500</u>	<u>452,000</u>
EXPENDITURES				
Materials and services	1,154,500	1,462,000	1,460,014	1,986
Contingency	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
TOTAL EXPENDITURES	<u>1,158,500</u>	<u>1,466,000</u>	<u>1,460,014</u>	<u>5,986</u>
Excess (deficiency) of revenues over expenditures	<u>2,347,500</u>	<u>2,296,500</u>	<u>2,754,486</u>	<u>457,986</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(4,847,500)</u>	<u>(5,276,500)</u>	<u>(5,272,570)</u>	<u>(3,930)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,847,500)</u>	<u>(5,276,500)</u>	<u>(5,272,570)</u>	<u>(3,930)</u>
Net change in fund balance	(2,500,000)	(2,980,000)	(2,518,084)	461,916
Fund balance at beginning of year	<u>2,500,000</u>	<u>2,980,000</u>	<u>3,314,351</u>	<u>334,351</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 796,267</u>	<u>\$ 796,267</u>

TILLAMOOK COUNTY

**COMMUNITY DEVELOPMENT - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ -	\$ 3,767	\$ 3,767
Licenses, permits and fees	1,008,550	1,204,566	196,016
Charges for services	8,000	13,052	5,052
Investment earnings	100	31,858	31,758
Miscellaneous	<u>600</u>	<u>7,560</u>	<u>6,960</u>
TOTAL REVENUES	<u>1,017,250</u>	<u>1,260,803</u>	<u>243,553</u>
EXPENDITURES			
Personal services	769,900	665,853	104,047
Materials and services	250,050	211,886	38,164
Capital outlay	8,000	4,482	3,518
Contingency	<u>48,500</u>	<u>-</u>	<u>48,500</u>
TOTAL EXPENDITURES	<u>1,076,450</u>	<u>882,221</u>	<u>194,229</u>
Net change in fund balance	(59,200)	378,582	437,782
Fund balance at beginning of year	<u>371,400</u>	<u>1,159,017</u>	<u>787,617</u>
Fund balance at end of year	<u>\$ 312,200</u>	<u>\$ 1,537,599</u>	<u>\$ 1,225,399</u>

TILLAMOOK COUNTY

**VIDEO LOTTERY - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budget	Actual	Variance
REVENUES			
Intergovernmental	\$ 190,000	\$ 235,919	\$ 45,919
Investment earnings	<u>100</u>	<u>1,707</u>	<u>1,607</u>
TOTAL REVENUES	<u>190,100</u>	<u>237,626</u>	<u>47,526</u>
EXPENDITURES			
Materials and services	<u>80,100</u>	<u>79,905</u>	<u>195</u>
TOTAL EXPENDITURES	<u>80,100</u>	<u>79,905</u>	<u>195</u>
Excess (deficiency) of revenues over expenditures	<u>110,000</u>	<u>157,721</u>	<u>47,721</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>
Net change in fund balance	(40,000)	7,721	47,721
Fund balance at beginning of year	<u>40,000</u>	<u>36,429</u>	<u>(3,571)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 44,150</u>	<u>\$ 44,150</u>

TILLAMOOK COUNTY

**FOREST TIMBER TRUST - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Timber and land sales	<u>\$ 240,000</u>	<u>\$ 240,000</u>	<u>\$ -</u>
TOTAL REVENUES	<u>240,000</u>	<u>240,000</u>	<u>-</u>
EXPENDITURES			
Materials and services	<u>250,000</u>	<u>181,441</u>	<u>68,559</u>
TOTAL EXPENDITURES	<u>250,000</u>	<u>181,441</u>	<u>68,559</u>
Net change in fund balance	(10,000)	58,559	68,559
Fund balance at beginning of year	<u>10,000</u>	<u>40,272</u>	<u>30,272</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 98,831</u>	<u>\$ 98,831</u>

TILLAMOOK COUNTY

**JUVENILE TRUST - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budget	Actual	Variance
REVENUES			
Investment earnings	\$ -	\$ 464	\$ 464
Miscellaneous	500	338	(162)
TOTAL REVENUES	500	802	302
EXPENDITURES			
Materials and services	10,000	323	9,677
TOTAL EXPENDITURES	10,000	323	9,677
Net change in fund balance	(9,500)	479	9,979
Fund balance at beginning of year	16,000	18,972	2,972
Fund balance at end of year	\$ 6,500	\$ 19,451	\$ 12,951

TILLAMOOK COUNTY

**LAW LIBRARY - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budget	Actual	Variance
REVENUES			
Licenses, permits and fees	\$ 15,000	\$ 20,678	\$ 5,678
TOTAL REVENUES	15,000	20,678	5,678
EXPENDITURES			
Materials and services	40,000	12,312	27,688
TOTAL EXPENDITURES	40,000	12,312	27,688
Net change in fund balance	(25,000)	8,366	33,366
Fund balance at beginning of year	50,000	78,285	28,285
Fund balance at end of year	\$ 25,000	\$ 86,651	\$ 61,651

TILLAMOOK COUNTY

**BUILDING, PLANNING AND SANITATION (BPS) SURCHARGE
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 150,000	\$ 114,932	\$ (35,068)
TOTAL REVENUES	<u>150,000</u>	<u>114,932</u>	<u>(35,068)</u>
EXPENDITURES			
Materials and services	<u>150,000</u>	<u>118,605</u>	<u>31,395</u>
TOTAL EXPENDITURES	<u>150,000</u>	<u>118,605</u>	<u>31,395</u>
Net change in fund balance	-	(3,673)	(3,673)
Fund balance at beginning of year	<u>-</u>	<u>24,531</u>	<u>24,531</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 20,858</u>	<u>\$ 20,858</u>

TILLAMOOK COUNTY

**PUBLIC LAND CORNER PRESERVATION (PLCP) - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Licenses, permits and fees	\$ 70,000	\$ 76,736	\$ 6,736
Investment earnings	100	826	726
Miscellaneous	<u>-</u>	<u>266</u>	<u>266</u>
TOTAL REVENUES	<u>70,100</u>	<u>77,828</u>	<u>7,728</u>
EXPENDITURES			
Personal services	60,200	50,330	9,870
Materials and services	12,100	8,670	3,430
Capital outlay	2,800	-	2,800
Contingency	<u>25,000</u>	<u>-</u>	<u>25,000</u>
TOTAL EXPENDITURES	<u>100,100</u>	<u>59,000</u>	<u>41,100</u>
Net change in fund balance	(30,000)	18,828	48,828
Fund balance at beginning of year	<u>30,000</u>	<u>27,472</u>	<u>(2,528)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 46,300</u>	<u>\$ 46,300</u>

TILLAMOOK COUNTY

**CLERKS RECORDS - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budget	Actual	Variance
REVENUES			
Licenses, permits and fees	\$ 10,000	\$ 12,079	\$ 2,079
Investment earnings	100	1,152	1,052
TOTAL REVENUES	10,100	13,231	3,131
EXPENDITURES			
Materials and services	25,000	868	24,132
Capital outlay	10,100	115	9,985
TOTAL EXPENDITURES	35,100	983	34,117
Net change in fund balance	(25,000)	12,248	37,248
Fund balance at beginning of year	25,000	42,555	17,555
Fund balance at end of year	\$ -	\$ 54,803	\$ 54,803

TILLAMOOK COUNTY

**FEDERAL TITLE III - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budget	Actual	Variance
REVENUES			
Intergovernmental	\$ 50,000	\$ 59,995	\$ 9,995
Investment earnings	<u>900</u>	<u>7,044</u>	<u>6,144</u>
TOTAL REVENUES	<u>50,900</u>	<u>67,039</u>	<u>16,139</u>
EXPENDITURES			
Materials and services	<u>310,900</u>	<u>45,030</u>	<u>265,870</u>
TOTAL EXPENDITURES	<u>310,900</u>	<u>45,030</u>	<u>265,870</u>
Net change in fund balance	(260,000)	22,009	282,009
Fund balance at beginning of year	<u>260,000</u>	<u>302,012</u>	<u>42,012</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ 324,021</u></u>	<u><u>\$ 324,021</u></u>

TILLAMOOK COUNTY

**VETERAN'S SERVICES - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budget	Actual	Variance
REVENUES			
Property taxes	\$ 239,500	\$ 259,863	\$ 20,363
Intergovernmental	84,260	92,581	8,321
Investment earnings	500	5,840	5,340
Miscellaneous	100	173	73
TOTAL REVENUES	324,360	358,457	34,097
EXPENDITURES			
Personal services	353,000	287,893	65,107
Materials and services	52,180	48,757	3,423
Capital outlay	3,500	3,484	16
Contingency	45,000	-	45,000
TOTAL EXPENDITURES	453,680	340,134	113,546
Net change in fund balance	(129,320)	18,323	147,643
Fund balance at beginning of year	200,000	201,619	1,619
Fund balance at end of year	\$ 70,680	\$ 219,942	\$ 149,262

TILLAMOOK COUNTY

**MITIGATION GRANTS - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 54,820	\$ 4,820
Charges for services	9,540	9,540	9,540	-
Miscellaneous	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
TOTAL REVENUES	<u>69,540</u>	<u>69,540</u>	<u>64,360</u>	<u>(5,180)</u>
EXPENDITURES				
Materials and services	<u>94,540</u>	<u>94,540</u>	<u>65,767</u>	<u>28,773</u>
TOTAL EXPENDITURES	<u>94,540</u>	<u>94,540</u>	<u>65,767</u>	<u>28,773</u>
Net change in fund balance	(25,000)	(25,000)	(1,407)	23,593
Fund balance at beginning of year	<u>25,000</u>	<u>25,000</u>	<u>98,027</u>	<u>73,027</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,620</u>	<u>\$ 96,620</u>

TILLAMOOK COUNTY

**TECHNOLOGY - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budget	Actual	Variance
REVENUES			
Fines and forfeitures	\$ 40,000	\$ 2,125	\$ (37,875)
TOTAL REVENUES	40,000	2,125	(37,875)
EXPENDITURES			
Materials and services	125,000	111,500	13,500
Capital outlay	115,000	-	115,000
TOTAL EXPENDITURES	240,000	111,500	128,500
Net change in fund balance	(200,000)	(109,375)	90,625
Fund balance at beginning of year	250,000	246,849	(3,151)
Fund balance at end of year	\$ 50,000	\$ 137,474	\$ 87,474

TILLAMOOK COUNTY

**TLT FACILITIES - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Investment earnings	\$ -	\$ 33,936	\$ 33,936
TOTAL REVENUES	<u>-</u>	<u>33,936</u>	<u>33,936</u>
EXPENDITURES			
Materials and services	<u>3,797,500</u>	<u>414,715</u>	<u>3,382,785</u>
TOTAL EXPENDITURES	<u>3,797,500</u>	<u>414,715</u>	<u>3,382,785</u>
Excess (deficiency) of revenues over expenditures	<u>(3,797,500)</u>	<u>(380,779)</u>	<u>3,416,721</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>3,797,500</u>	<u>3,797,500</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,797,500</u>	<u>3,797,500</u>	<u>-</u>
Net change in fund balance	-	3,416,721	3,416,721
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 3,416,721</u>	<u>\$ 3,416,721</u>

TILLAMOOK COUNTY

**COURT SECURITY - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budget	Actual	Variance
REVENUES			
Fines and forfeitures	\$ 30,000	\$ 21,514	\$ (8,486)
Investment earnings	<u>1,200</u>	<u>4,590</u>	<u>3,390</u>
TOTAL REVENUES	<u>31,200</u>	<u>26,104</u>	<u>(5,096)</u>
EXPENDITURES			
Materials and services	13,000	2,989	10,011
Capital outlay	<u>138,200</u>	<u>-</u>	<u>138,200</u>
TOTAL EXPENDITURES	<u>151,200</u>	<u>2,989</u>	<u>148,211</u>
Excess (deficiency) of revenues over expenditures	<u>(120,000)</u>	<u>23,115</u>	<u>143,115</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
Net change in fund balance	(170,000)	(26,885)	143,115
Fund balance at beginning of year	<u>170,000</u>	<u>178,542</u>	<u>8,542</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ 151,657</u></u>	<u><u>\$ 151,657</u></u>

TILLAMOOK COUNTY

**LAW ENFORCEMENT - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budget	Actual	Variance
REVENUES			
Intergovernmental	\$ -	\$ 6,004	\$ 6,004
Miscellaneous	30,000	10,617	(19,383)
TOTAL REVENUES	30,000	16,621	(13,379)
EXPENDITURES			
Materials and services	45,200	15,361	29,839
Capital outlay	4,800	4,706	94
TOTAL EXPENDITURES	50,000	20,067	29,933
Net change in fund balance	(20,000)	(3,446)	16,554
Fund balance at beginning of year	20,000	49,284	29,284
Fund balance at end of year	\$ -	\$ 45,838	\$ 45,838

TILLAMOOK COUNTY

**SHERIFF TRUST - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for services	\$ 34,000	\$ 42,568	\$ 8,568
Investment earnings	-	2,423	2,423
Miscellaneous	<u>5,000</u>	<u>699</u>	<u>(4,301)</u>
TOTAL REVENUES	<u>39,000</u>	<u>45,690</u>	<u>6,690</u>
EXPENDITURES			
Materials and services	49,000	4,973	44,027
Capital outlay	<u>20,000</u>	<u>-</u>	<u>20,000</u>
TOTAL EXPENDITURES	<u>69,000</u>	<u>4,973</u>	<u>64,027</u>
Net change in fund balance	(30,000)	40,717	70,717
Fund balance at beginning of year	<u>30,000</u>	<u>81,982</u>	<u>51,982</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 122,699</u>	<u>\$ 122,699</u>

TILLAMOOK COUNTY

**SB 1065 ASSESSMENT AND CONVICTION - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budget	Actual	Variance
REVENUES			
Fines and forfeitures	\$ 2,000	\$ 1,766	\$ (234)
Investment earnings	50	169	119
TOTAL REVENUES	2,050	1,935	(115)
EXPENDITURES			
Materials and services	2,050	-	2,050
TOTAL EXPENDITURES	2,050	-	2,050
Net change in fund balance	-	1,935	1,935
Fund balance at beginning of year	-	6,054	6,054
Fund balance at end of year	\$ -	\$ 7,989	\$ 7,989

TILLAMOOK COUNTY

**TILLAMOOK NARCOTICS TEAM - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines and forfeitures	\$ 10,000	\$ 6,192	\$ (3,808)
Investment earnings	-	883	883
Miscellaneous	-	369	369
	<u>10,000</u>	<u>7,444</u>	<u>(2,556)</u>
TOTAL REVENUES			
EXPENDITURES			
Materials and services	<u>50,000</u>	<u>17,299</u>	<u>32,701</u>
TOTAL EXPENDITURES	<u>50,000</u>	<u>17,299</u>	<u>32,701</u>
Net change in fund balance	(40,000)	(9,855)	30,145
Fund balance at beginning of year	<u>40,000</u>	<u>39,129</u>	<u>(871)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 29,274</u>	<u>\$ 29,274</u>

TILLAMOOK COUNTY

**BIKE PATH - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Investment earnings	\$ 300	\$ 3,491	\$ 3,191
TOTAL REVENUES	<u>300</u>	<u>3,491</u>	<u>3,191</u>
EXPENDITURES			
Capital outlay	110,000	-	110,000
Contingency	<u>20,000</u>	<u>-</u>	<u>20,000</u>
TOTAL EXPENDITURES	<u>130,000</u>	<u>-</u>	<u>130,000</u>
Excess (deficiency) of revenues over expenditures	<u>(129,700)</u>	<u>3,491</u>	<u>133,191</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>25,500</u>	<u>25,500</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>25,500</u>	<u>25,500</u>	<u>-</u>
Net change in fund balance	(104,200)	28,991	133,191
Fund balance at beginning of year	<u>110,000</u>	<u>132,162</u>	<u>22,162</u>
Fund balance at end of year	<u><u>\$ 5,800</u></u>	<u><u>\$ 161,153</u></u>	<u><u>\$ 155,353</u></u>

TILLAMOOK COUNTY

**COUNTY FAIR - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 53,000	\$ 53,167	\$ 167
Charges for services	903,850	918,018	14,168
Investment earnings	6,600	7,987	1,387
Miscellaneous	<u>118,500</u>	<u>109,939</u>	<u>(8,561)</u>
TOTAL REVENUES	<u>1,081,950</u>	<u>1,089,111</u>	<u>7,161</u>
EXPENDITURES			
Personal services	323,500	281,597	41,903
Materials and services	826,650	736,192	90,458
Capital outlay	150,000	52,140	97,860
Contingency	<u>40,000</u>	<u>-</u>	<u>40,000</u>
TOTAL EXPENDITURES	<u>1,340,150</u>	<u>1,069,929</u>	<u>270,221</u>
Excess (deficiency) of revenues over expenditures	<u>(258,200)</u>	<u>19,182</u>	<u>277,382</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Net change in fund balance	(263,200)	14,182	277,382
Fund balance at beginning of year	<u>320,000</u>	<u>372,728</u>	<u>52,728</u>
Fund balance at end of year	<u>\$ 56,800</u>	<u>\$ 386,910</u>	<u>\$ 330,110</u>

TILLAMOOK COUNTY

**PARKS OPERATIONS - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budget	Actual	Variance
REVENUES			
Timber and land sales	\$ 7,600	\$ 7,634	\$ 34
Intergovernmental	380,330	125,917	(254,413)
Charges for services	2,289,160	1,745,923	(543,237)
Investment earnings	2,000	75,321	73,321
Miscellaneous	3,100	3,089	(11)
TOTAL REVENUES	2,682,190	1,957,884	(724,306)
EXPENDITURES			
Personal services	780,500	615,562	164,938
Materials and services	1,686,510	1,099,589	586,921
Capital outlay	2,801,430	86,888	2,714,542
Contingency	25,000	-	25,000
TOTAL EXPENDITURES	5,293,440	1,802,039	3,491,401
Net change in fund balance	(2,611,250)	155,845	2,767,095
Fund balance at beginning of year	2,785,000	2,754,805	(30,195)
Fund balance at end of year	\$ 173,750	\$ 2,910,650	\$ 2,736,900

TILLAMOOK COUNTY

**MENTAL HEALTH - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budget	Actual	Variance
REVENUES			
Intergovernmental	\$ 2,600,000	\$ 2,415,308	\$ (184,692)
TOTAL REVENUES	2,600,000	2,415,308	(184,692)
EXPENDITURES			
Materials and services	2,600,000	2,415,308	184,692
TOTAL EXPENDITURES	2,600,000	2,415,308	184,692
Net change in fund balance	-	-	-
Fund balance at beginning of year	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -

TILLAMOOK COUNTY

**MEDIATION PROGRAM - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budget	Actual	Variance
REVENUES			
Charges for services	\$ 13,000	\$ 14,532	\$ 1,532
Investment earnings	<u>300</u>	<u>2,460</u>	<u>2,160</u>
TOTAL REVENUES	<u>13,300</u>	<u>16,992</u>	<u>3,692</u>
EXPENDITURES			
Materials and services	<u>104,300</u>	<u>14,008</u>	<u>90,292</u>
TOTAL EXPENDITURES	<u>104,300</u>	<u>14,008</u>	<u>90,292</u>
Net change in fund balance	(91,000)	2,984	93,984
Fund balance at beginning of year	<u>91,000</u>	<u>98,100</u>	<u>7,100</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ 101,084</u></u>	<u><u>\$ 101,084</u></u>

TILLAMOOK COUNTY

**TILLAMOOK COUNTY 4-H AND EXTENSION SERVICE DISTRICT
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Property taxes	\$ 324,200	\$ 356,504	\$ 32,304
Timber and land sales	79,500	131,512	52,012
Investment earnings	<u>2,500</u>	<u>17,944</u>	<u>15,444</u>
TOTAL REVENUES	<u>406,200</u>	<u>505,960</u>	<u>99,760</u>
EXPENDITURES			
Personal services	306,200	250,200	56,000
Materials and services	171,900	104,112	67,788
Capital outlay	20,000	-	20,000
Contingency	<u>91,000</u>	<u>-</u>	<u>91,000</u>
TOTAL EXPENDITURES	<u>589,100</u>	<u>354,312</u>	<u>234,788</u>
Net change in fund balance	(182,900)	151,648	334,548
Fund balance at beginning of year	<u>639,600</u>	<u>588,655</u>	<u>(50,945)</u>
Fund balance at end of year	<u>\$ 456,700</u>	<u>\$ 740,303</u>	<u>\$ 283,603</u>

TILLAMOOK COUNTY

**ROAD - DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Property taxes	\$ 1,311,170	\$ 1,357,570	\$ 46,400
Investment earnings	<u>-</u>	<u>4,751</u>	<u>4,751</u>
TOTAL REVENUES	<u>1,311,170</u>	<u>1,362,321</u>	<u>51,151</u>
EXPENDITURES			
Debt service	<u>1,310,670</u>	<u>1,310,145</u>	<u>525</u>
TOTAL EXPENDITURES	<u>1,310,670</u>	<u>1,310,145</u>	<u>525</u>
Net change in fund balance	500	52,176	51,676
Fund balance at beginning of year	<u>-</u>	<u>104,615</u>	<u>104,615</u>
Fund balance at end of year	<u>\$ 500</u>	<u>\$ 156,791</u>	<u>\$ 156,291</u>

TILLAMOOK COUNTY

**LIBRARY - DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budget	Actual	Variance
REVENUES			
Property taxes	\$ 251,700	\$ 262,593	\$ 10,893
Investment earnings	-	1,389	1,389
	251,700	263,982	12,282
TOTAL REVENUES	251,700	263,982	12,282
EXPENDITURES			
Debt service	251,200	251,200	-
	251,200	251,200	-
TOTAL EXPENDITURES	251,200	251,200	-
Net change in fund balance	500	12,782	12,282
Fund balance at beginning of year	-	28,782	28,782
	500	41,564	41,064
Fund balance at end of year	\$ 500	\$ 41,564	\$ 41,064

TILLAMOOK COUNTY

**VEHICLE RESERVE - CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budget	Actual	Variance
REVENUES			
Investment earnings	\$ 1,000	\$ 745	\$ (255)
TOTAL REVENUES	1,000	745	(255)
EXPENDITURES			
Capital outlay	314,600	280,887	33,713
Contingency	26,400	-	26,400
TOTAL EXPENDITURES	341,000	280,887	60,113
Excess (deficiency) of revenues over expenditures	(340,000)	(280,142)	59,858
OTHER FINANCING SOURCES (USES)			
Transfers in	170,000	170,000	-
Issuance of debt	170,000	154,945	(15,055)
TOTAL OTHER FINANCING SOURCES (USES)	340,000	324,945	(15,055)
Net change in fund balance	-	44,803	44,803
Fund balance at beginning of year	-	49,411	49,411
Fund balance at end of year	\$ -	\$ 94,214	\$ 94,214

TILLAMOOK COUNTY

**LIBRARY RESERVE - CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budget	Actual	Variance
REVENUES			
Investment earnings	\$ 2,000	\$ 25,331	\$ 23,331
TOTAL REVENUES	2,000	25,331	23,331
EXPENDITURES			
Materials and services	500,000	-	500,000
Capital outlay	200,000	-	200,000
Contingency	312,000	-	312,000
TOTAL EXPENDITURES	1,012,000	-	1,012,000
Net change in fund balance	(1,010,000)	25,331	1,035,331
Fund balance at beginning of year	1,010,000	1,038,980	28,980
Fund balance at end of year	\$ -	\$ 1,064,311	\$ 1,064,311

TILLAMOOK COUNTY

**FAIR RESERVE - CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES			
Capital outlay	\$ 10,000	\$ -	\$ 10,000
TOTAL EXPENDITURES	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Excess (deficiency) of revenues over expenditures	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>5,000</u>	<u>5,000</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net change in fund balance	(5,000)	5,000	10,000
Fund balance at beginning of year	<u>20,170</u>	<u>20,170</u>	<u>-</u>
Fund balance at end of year	<u>\$ 15,170</u>	<u>\$ 25,170</u>	<u>\$ 10,000</u>

TILLAMOOK COUNTY

**TILLAMOOK COUNTY 4-H AND EXTENSION BUILDING RESERVE
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budget	Actual	Variance
REVENUES			
Investment earnings	\$ -	\$ 3,088	\$ 3,088
TOTAL REVENUES	-	3,088	3,088
EXPENDITURES			
Materials and services	5,400	-	5,400
Capital outlay	120,000	-	120,000
TOTAL EXPENDITURES	125,400	-	125,400
Net change in fund balance	(125,400)	3,088	128,488
Fund balance at beginning of year	125,400	126,353	953
Fund balance at end of year	\$ -	\$ 129,441	\$ 129,441

TILLAMOOK COUNTY

**TRASK ROAD PROJECT - CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Investment earnings	<u>\$ 500</u>	<u>\$ 1,026</u>	<u>\$ 526</u>
TOTAL REVENUES	<u>500</u>	<u>1,026</u>	<u>526</u>
EXPENDITURES			
Materials and services	<u>45,500</u>	<u>9,432</u>	<u>36,068</u>
TOTAL EXPENDITURES	<u>45,500</u>	<u>9,432</u>	<u>36,068</u>
Net change in fund balance	(45,000)	(8,406)	36,594
Fund balance at beginning of year	<u>45,000</u>	<u>50,204</u>	<u>5,204</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 41,798</u>	<u>\$ 41,798</u>

TILLAMOOK COUNTY

**ROAD IMPROVEMENT CONSTRUCTION - CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Investment earnings	\$ 136,000	\$ 143,663	\$ 7,663
Miscellaneous	<u>1,109,000</u>	<u>1,109,982</u>	<u>982</u>
TOTAL REVENUES	<u>1,245,000</u>	<u>1,253,645</u>	<u>8,645</u>
EXPENDITURES			
Materials and services	2,864,000	2,859,608	4,392
Capital outlay	<u>1,829,000</u>	<u>1,637,833</u>	<u>191,167</u>
TOTAL EXPENDITURES	<u>4,693,000</u>	<u>4,497,441</u>	<u>195,559</u>
Excess (deficiency) of revenues over expenditures	<u>(3,448,000)</u>	<u>(3,243,796)</u>	<u>204,204</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(900,000)</u>	<u>(900,000)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(900,000)</u>	<u>(900,000)</u>	<u>-</u>
Net change in fund balance	(4,348,000)	(4,143,796)	204,204
Fund balance at beginning of year	<u>7,550,000</u>	<u>7,776,881</u>	<u>226,881</u>
Fund balance at end of year	<u>\$ 3,202,000</u>	<u>\$ 3,633,085</u>	<u>\$ 431,085</u>

TILLAMOOK COUNTY

**ROAD CONSTRUCTION GRANT PROJECTS - CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Investment earnings	\$ 1,000	\$ 15,283	\$ 14,283
Miscellaneous	-	843	843
TOTAL REVENUES	<u>1,000</u>	<u>16,126</u>	<u>15,126</u>
EXPENDITURES			
Capital outlay	<u>1,587,500</u>	<u>78,620</u>	<u>1,508,880</u>
TOTAL EXPENDITURES	<u>1,587,500</u>	<u>78,620</u>	<u>1,508,880</u>
Excess (deficiency) of revenues over expenditures	<u>(1,586,500)</u>	<u>(62,494)</u>	<u>1,524,006</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>900,000</u>	<u>900,000</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>900,000</u>	<u>900,000</u>	<u>-</u>
Net change in fund balance	(686,500)	837,506	1,524,006
Fund balance at beginning of year	<u>690,000</u>	<u>675,732</u>	<u>(14,268)</u>
Fund balance at end of year	<u>\$ 3,500</u>	<u>\$ 1,513,238</u>	<u>\$ 1,509,738</u>

TILLAMOOK COUNTY

**BUILDING IMPROVEMENT - CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budget	Actual	Variance
REVENUES			
Investment earnings	\$ 2,000	\$ 43,862	\$ 41,862
TOTAL REVENUES	2,000	43,862	41,862
EXPENDITURES			
Materials and services	1,200,500	261,034	939,466
Capital outlay	701,500	-	701,500
TOTAL EXPENDITURES	1,902,000	261,034	1,640,966
Excess (deficiency) of revenues over expenditures	(1,900,000)	(217,172)	1,682,828
OTHER FINANCING SOURCES (USES)			
Transfers in	500,000	500,000	-
TOTAL OTHER FINANCING SOURCES (USES)	500,000	500,000	-
Net change in fund balance	(1,400,000)	282,828	1,682,828
Fund balance at beginning of year	1,400,000	1,728,297	328,297
Fund balance at end of year	\$ -	\$ 2,011,125	\$ 2,011,125

TILLAMOOK COUNTY

**COMPUTER RESERVE - CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budget	Actual	Variance
REVENUES			
Intergovernmental	\$ -	\$ 20,539	\$ 20,539
Investment earnings	100	-	(100)
	100	20,539	20,439
TOTAL REVENUES	100	20,539	20,439
EXPENDITURES			
Materials and services	75,100	41,223	33,877
	75,100	41,223	33,877
TOTAL EXPENDITURES	75,100	41,223	33,877
Excess (deficiency) of revenues over expenditures	(75,000)	(20,684)	54,316
OTHER FINANCING SOURCES (USES)			
Transfers in	50,000	50,000	-
	50,000	50,000	-
TOTAL OTHER FINANCING SOURCES (USES)	50,000	50,000	-
Net change in fund balance	(25,000)	29,316	54,316
Fund balance at beginning of year	25,000	52,322	27,322
Fund balance at end of year	\$ -	\$ 81,638	\$ 81,638



Proprietary Funds

Proprietary funds provide services and charge for those services on a cost recovery basis, including capital costs. The budget to actual comparisons for those funds are presented to comply with legal requirements.

Solid Waste - accounts for the operation of three solid waste transfer stations.

Solid Waste Sinking - accounts for funds set aside for capital improvements to the transfer stations.

Solid Waste Post Closure Reserve - accounts for funds set aside for potential costs of environmental remediation of the closed County landfill.



TILLAMOOK COUNTY
COMBINING STATEMENT OF NET POSITION
SOLID WASTE FUNDS
June 30, 2020

	<u>Solid Waste</u>	<u>Solid Waste Sinking</u>	<u>Solid Waste Post Closure Reserve</u>	<u>Total Solid Waste Fund</u>
<u>ASSETS</u>				
Current assets				
Cash and cash equivalents	\$ 324,779	\$ 548,233	\$ 1,063,044	\$ 1,936,056
Receivables	<u>370,495</u>	<u>-</u>	<u>-</u>	<u>370,495</u>
Total current assets	<u>695,274</u>	<u>548,233</u>	<u>1,063,044</u>	<u>2,306,551</u>
Capital assets				
Land and construction in progress	125,000	-	-	125,000
Other capital assets, net	<u>1,691,843</u>	<u>-</u>	<u>-</u>	<u>1,691,843</u>
Total capital assets	<u>1,816,843</u>	<u>-</u>	<u>-</u>	<u>1,816,843</u>
TOTAL ASSETS	<u>2,512,117</u>	<u>548,233</u>	<u>1,063,044</u>	<u>4,123,394</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
Pension related items	115,754	-	-	115,754
Other postemployment benefit related items	<u>17,396</u>	<u>-</u>	<u>-</u>	<u>17,396</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>133,150</u>	<u>-</u>	<u>-</u>	<u>133,150</u>
<u>LIABILITIES</u>				
Current liabilities				
Accounts payable and accrued liabilities	220,058	-	-	220,058
Accumulated compensated absences	8,184	-	-	8,184
Current portion of landfill post-closure care liability	<u>108,526</u>	<u>-</u>	<u>-</u>	<u>108,526</u>
Total current liabilities	<u>336,768</u>	<u>-</u>	<u>-</u>	<u>336,768</u>
Long-term obligations				
Other postemployment benefit liability	215,976	-	-	215,976
Net pension liability	362,516	-	-	362,516
Landfill post-closure care liability	<u>1,091,734</u>	<u>-</u>	<u>-</u>	<u>1,091,734</u>
Total long-term obligations	<u>1,670,226</u>	<u>-</u>	<u>-</u>	<u>1,670,226</u>
TOTAL LIABILITIES	<u>2,006,994</u>	<u>-</u>	<u>-</u>	<u>2,006,994</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Pension related items	27,480	-	-	27,480
Other postemployment benefit related items	<u>19,719</u>	<u>-</u>	<u>-</u>	<u>19,719</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>47,199</u>	<u>-</u>	<u>-</u>	<u>47,199</u>
<u>NET POSITION</u>				
Investment in capital assets	1,816,843	-	-	1,816,843
Unrestricted	<u>(1,225,769)</u>	<u>548,233</u>	<u>1,063,044</u>	<u>385,508</u>
TOTAL NET POSITION	<u>\$ 591,074</u>	<u>\$ 548,233</u>	<u>\$ 1,063,044</u>	<u>\$ 2,202,351</u>

TILLAMOOK COUNTY

**COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
SOLID WASTE FUNDS
For the Year Ended June 30, 2020**

	<u>Solid Waste</u>	<u>Solid Waste Sinking</u>	<u>Solid Waste Post Closure Reserve</u>	<u>Total Solid Waste Fund</u>
REVENUES				
Charges for services	\$ 2,906,378	\$ -	\$ -	\$ 2,906,378
Miscellaneous	<u>138,756</u>	<u>-</u>	<u>-</u>	<u>138,756</u>
Total revenues	<u>3,045,134</u>	<u>-</u>	<u>-</u>	<u>3,045,134</u>
OPERATING EXPENSES				
Personal services	522,035	-	-	522,035
Other supplies and expenses	2,432,256	825	-	2,433,081
Depreciation	<u>132,838</u>	<u>-</u>	<u>-</u>	<u>132,838</u>
Total operating expenses	<u>3,087,129</u>	<u>825</u>	<u>-</u>	<u>3,087,954</u>
Operating (loss)	<u>(41,995)</u>	<u>(825)</u>	<u>-</u>	<u>(42,820)</u>
NONOPERATING REVENUES (EXPENSES)				
Assessments	239,058	-	-	239,058
Grants	4,040	-	-	4,040
Interest and investment earnings	<u>4,885</u>	<u>11,791</u>	<u>25,315</u>	<u>41,991</u>
Total nonoperating revenue (expenses)	<u>247,983</u>	<u>11,791</u>	<u>25,315</u>	<u>285,089</u>
Income (loss) before transfers and capital contributions	205,988	10,966	25,315	242,269
Capital contributions	8,000	-	-	8,000
Transfers in (out)	<u>(48,558)</u>	<u>48,558</u>	<u>-</u>	<u>-</u>
Change in net position	165,430	59,524	25,315	250,269
Net position - beginning	<u>425,644</u>	<u>488,709</u>	<u>1,037,729</u>	<u>1,952,082</u>
Net position - ending	<u>\$ 591,074</u>	<u>\$ 548,233</u>	<u>\$ 1,063,044</u>	<u>\$ 2,202,351</u>

TILLAMOOK COUNTY

COMBINING STATEMENT OF CASH FLOWS
SOLID WASTE FUNDS
For the Year Ended June 30, 2020

	Solid Waste	Solid Waste Sinking	Solid Waste Post Closure Reserve	Total Solid Waste Fund
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 2,744,532	\$ -	\$ -	\$ 2,744,532
Payments to suppliers	(2,400,406)	(825)	-	(2,401,231)
Payments to employees	(390,284)	-	-	(390,284)
Other	138,756	-	-	138,756
Net cash provided by (used in) operating activities	<u>92,598</u>	<u>(825)</u>	<u>-</u>	<u>91,773</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Assessments of property owners	239,058	-	-	239,058
Grants	4,040	-	-	4,040
Transfers in (out)	(100,000)	100,000	-	-
Net cash provided by non-capital financing activities	<u>143,098</u>	<u>100,000</u>	<u>-</u>	<u>243,098</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchases of capital assets	-	(51,442)	-	(51,442)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest	4,885	11,791	25,315	41,991
Net increase (decrease) in cash and cash equivalents	240,581	59,524	25,315	325,420
Cash and cash equivalents - beginning of year	84,198	488,709	1,037,729	1,610,636
Cash and cash equivalents - end of year	<u>\$ 324,779</u>	<u>\$ 548,233</u>	<u>\$ 1,063,044</u>	<u>\$ 1,936,056</u>
Reconciliation of operating (loss) to net cash provided by (used in) operating activities				
Operating (loss)	\$ (41,995)	\$ (825)	\$ -	\$ (42,820)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities				
Depreciation	132,838	-	-	132,838
(Increase) in receivables	(161,846)	-	-	(161,846)
(Increase) in deferred outflow of resources	(50,132)	-	-	(50,132)
Increase (decrease) in liabilities				
Accounts payable and accrued liabilities	31,850	-	-	31,850
Accumulated compensated absences	729	-	-	729
Other postemployment benefit liability	40,018	-	-	40,018
Net pension liability	144,068	-	-	144,068
(Decrease) in deferred inflows of resources	(2,932)	-	-	(2,932)
Net cash provided by (used in) operating activities	<u>\$ 92,598</u>	<u>\$ (825)</u>	<u>\$ -</u>	<u>\$ 91,773</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES				
Transfers in (out)	\$ 51,442	\$ (51,442)	\$ -	\$ -
Capital contribution of equipment	\$ 8,000	\$ -	\$ -	\$ 8,000

TILLAMOOK COUNTY

**SOLID WASTE - ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budget	Actual	Variance
REVENUES			
Assessments	\$ 235,000	\$ 239,038	\$ 4,038
Intergovernmental	10,000	4,040	(5,960)
Charges for services	3,030,000	2,744,752	(285,248)
Investment earnings	3,500	4,885	1,385
Miscellaneous	105,000	138,556	33,556
TOTAL REVENUES	3,383,500	3,131,271	(252,229)
EXPENDITURES			
Personal services	471,400	394,906	76,494
Materials and services	2,764,600	2,390,378	374,222
Capital outlay	22,500	1,823	20,677
Contingency	100,000	-	100,000
TOTAL EXPENDITURES	3,358,500	2,787,107	571,393
Excess (deficiency) of revenues over expenditures	25,000	344,164	319,164
OTHER FINANCING SOURCES (USES)			
Transfers out	(100,000)	(100,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	(100,000)	(100,000)	-
Net change in fund balance	(75,000)	244,164	319,164
Fund balance at beginning of year	100,000	75,972	(24,028)
Fund balance at end of year	\$ 25,000	320,136	\$ 295,136
Reconciliation to generally accepted accounting principles:			
Receivables		370,495	
Capital assets, net		1,816,843	
Deferred outflows of resources		133,150	
Accounts payable and accrued liabilities		(215,415)	
Accumulated compensated absences		(8,184)	
Other postemployment benefit liability		(215,976)	
Net pension liability		(362,516)	
Landfill post-closure care liability		(1,200,260)	
Deferred inflows of resources		(47,199)	
Net position at end of year		\$ 591,074	

TILLAMOOK COUNTY

**SOLID WASTE SINKING - ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Investment earnings	\$ 5,000	\$ 11,791	\$ 6,791
TOTAL REVENUES	<u>5,000</u>	<u>11,791</u>	<u>6,791</u>
EXPENDITURES			
Capital outlay	<u>440,000</u>	<u>52,267</u>	<u>387,733</u>
TOTAL EXPENDITURES	<u>440,000</u>	<u>52,267</u>	<u>387,733</u>
Excess (deficiency) of revenues over expenditures	<u>(435,000)</u>	<u>(40,476)</u>	<u>394,524</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>100,000</u>	<u>100,000</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Net change in fund balance	(335,000)	59,524	394,524
Fund balance at beginning of year	<u>480,000</u>	<u>488,709</u>	<u>8,709</u>
Fund balance at end of year	<u>\$ 145,000</u>	<u>\$ 548,233</u>	<u>\$ 403,233</u>

TILLAMOOK COUNTY

**SOLID WASTE POST CLOSURE RESERVE - ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Investment earnings	\$ 15,000	\$ 25,315	\$ 10,315
TOTAL REVENUES	<u>15,000</u>	<u>25,315</u>	<u>10,315</u>
Net change in fund balance	15,000	25,315	10,315
Fund balance at beginning of year	<u>1,030,000</u>	<u>1,037,729</u>	<u>7,729</u>
Fund balance at end of year	<u>\$ 1,045,000</u>	<u>\$ 1,063,044</u>	<u>\$ 18,044</u>

Agency Fund

This fund accounts for resources received and held by the County in a fiduciary capacity. The fund accounts for various monies and other assets held by the County Treasurer for other taxing districts and other departments.



TILLAMOOK COUNTY

**AGENCY FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Year Ended June 30, 2020**

	Balances July 1, 2019	Additions	Deductions	Balances June 30, 2020
ASSETS				
Cash and investments	\$ 1,107,209	\$ 99,047,197	\$ 99,613,439	\$ 540,967
Receivables	8,189,265	78,536,275	80,580,661	6,144,879
TOTAL ASSETS	\$ 9,296,474	\$ 177,583,472	\$ 180,194,100	\$ 6,685,846
LIABILITIES				
Due to other governments	\$ 9,296,474	\$ 177,583,472	\$ 180,194,100	\$ 6,685,846



**CAPITAL ASSETS USED IN
GOVERNMENTAL ACTIVITIES**



TILLAMOOK COUNTY

**SCHEDULE OF CAPITAL ASSETS
GOVERNMENTAL ACTIVITIES**

June 30, 2020

CAPITAL ASSETS

Land	\$ 7,738,469
Land improvements	2,955,151
Buildings	35,701,850
Equipment	11,420,808
Infrastructure	48,690,780
Construction in progress	<u>1,829,073</u>

TOTAL CAPITAL ASSETS \$ 108,336,131

INVESTMENT IN CAPITAL ASSETS

General fund	\$ 17,154,954
Special revenue funds	48,448,305
Capital project funds	<u>42,732,872</u>

TOTAL INVESTMENT IN CAPITAL ASSETS \$ 108,336,131

TILLAMOOK COUNTY

**SCHEDULE OF CAPITAL ASSETS BY FUNCTION AND ACTIVITY
GOVERNMENTAL ACTIVITIES
June 30, 2020**

<u>Function and Activity</u>	<u>Totals</u>	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>
General government:							
Board of County Commissioners	\$ 5,576	\$ -	\$ -	\$ -	\$ 5,576	\$ -	\$ -
District Attorney	71,512	-	-	-	71,512	-	-
County Clerk	272,513	-	-	-	272,513	-	-
County Assessor	168,830	-	-	-	168,830	-	-
Courthouse	2,951,571	702,367	-	2,113,209	115,914	11,581	8,500
County Surveyor	55,991	-	-	-	55,991	-	-
Community Development	786,367	550,186	-	-	236,181	-	-
Data processing	708,250	-	-	33,782	674,468	-	-
Juvenile	57,709	-	-	-	57,709	-	-
Personnel	18,578	-	-	-	18,578	-	-
Other - unclassified	1,836,496	345,056	-	555,791	935,649	-	-
Total general government	<u>6,933,393</u>	<u>1,597,609</u>	<u>-</u>	<u>2,702,782</u>	<u>2,612,921</u>	<u>11,581</u>	<u>8,500</u>
Public safety							
County Sheriff	1,891,320	-	42,678	-	1,848,642	-	-
Communications	70,288	-	-	31,258	39,030	-	-
Corrections	12,292,359	-	-	11,686,115	583,204	-	23,040
Courts	261,837	-	-	225,316	36,521	-	-
Total public safety	<u>14,515,804</u>	<u>-</u>	<u>42,678</u>	<u>11,942,689</u>	<u>2,507,397</u>	<u>-</u>	<u>23,040</u>
Highways and streets	<u>56,195,950</u>	<u>1,475,557</u>	<u>159,804</u>	<u>534,212</u>	<u>4,446,888</u>	<u>47,799,307</u>	<u>1,780,182</u>
Culture and recreation							
Parks	8,144,546	2,227,960	2,424,396	2,239,588	518,786	716,465	17,351
Library	661,724	97,155	-	123,715	277,427	163,427	-
Fair	4,738,332	54,156	88,128	4,195,491	400,557	-	-
Total culture and recreation	<u>13,544,602</u>	<u>2,379,271</u>	<u>2,512,524</u>	<u>6,558,794</u>	<u>1,196,770</u>	<u>879,892</u>	<u>17,351</u>
Health and welfare	<u>15,419,765</u>	<u>2,286,032</u>	<u>12,545</u>	<u>12,469,825</u>	<u>651,363</u>	<u>-</u>	<u>-</u>
Education	<u>1,726,617</u>	<u>-</u>	<u>227,600</u>	<u>1,493,548</u>	<u>5,469</u>	<u>-</u>	<u>-</u>
Total capital assets	<u>\$ 108,336,131</u>	<u>\$ 7,738,469</u>	<u>\$ 2,955,151</u>	<u>\$ 35,701,850</u>	<u>\$ 11,420,808</u>	<u>\$ 48,690,780</u>	<u>\$ 1,829,073</u>

TILLAMOOK COUNTY

SCHEDULE OF CHANGES IN CAPITAL ASSETS BY FUNCTION AND ACTIVITY
 GOVERNMENT ACTIVITIES
 For the Year Ended June 30, 2020

<u>Function and Activity</u>	<u>Balances</u> <u>July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances</u> <u>June 30, 2020</u>
General government				
Board of County Commissioners	\$ 5,576	\$ -	\$ -	\$ 5,576
District Attorney	71,512	-	-	71,512
County Clerk	272,513	-	-	272,513
County Assessor	168,830	-	-	168,830
Courthouse	2,951,571	-	-	2,951,571
County Surveyor	55,991	-	-	55,991
Community Development	762,510	23,857	-	786,367
Data processing	708,250	-	-	708,250
Juvenile	57,709	-	-	57,709
Personnel	18,578	-	-	18,578
Other - unclassified	1,844,496	-	8,000	1,836,496
Total general government	<u>6,917,536</u>	<u>23,857</u>	<u>8,000</u>	<u>6,933,393</u>
Public safety				
County Sheriff	1,780,572	213,528	102,780	1,891,320
Communications	70,288	-	-	70,288
Corrections	12,292,359	-	-	12,292,359
Courts	261,837	-	-	261,837
Total public safety	<u>14,405,056</u>	<u>213,528</u>	<u>102,780</u>	<u>14,515,804</u>
Highways and streets	<u>53,199,862</u>	<u>2,996,088</u>	<u>-</u>	<u>56,195,950</u>
Culture and recreation				
Parks	8,063,894	80,652	-	8,144,546
Library	661,724	-	-	661,724
Fair	4,738,332	-	-	4,738,332
Total culture and recreation	<u>13,463,950</u>	<u>80,652</u>	<u>-</u>	<u>13,544,602</u>
Health and welfare	<u>15,163,167</u>	<u>256,598</u>	<u>-</u>	<u>15,419,765</u>
Education	<u>1,726,617</u>	<u>-</u>	<u>-</u>	<u>1,726,617</u>
Total capital assets	<u>\$104,876,188</u>	<u>\$ 3,570,723</u>	<u>\$ 110,780</u>	<u>\$ 108,336,131</u>



**LONG-TERM OBLIGATIONS OF
OF GOVERNMENTAL ACTIVITIES**



TILLAMOOK COUNTY

SCHEDULE OF LONG-TERM OBLIGATIONS PRINCIPAL AND INTEREST TRANSACTIONS
 GOVERNMENTAL ACTIVITIES
 For the Year Ended June 30, 2020

Obligation	Interest Rates	Date of Issue	Principal			Interest Matured and Paid	
			Outstanding July 1, 2019	Issued Current Year	Matured and Paid		Outstanding June 30, 2020
General obligation bond issues							
2013 Refunding	3.0% -4.1%	9/23/2013	\$ 1,135,000	\$ -	\$ 210,000	\$ 925,000	\$ 41,200
2018 Bonds	4.0%-5.0%	12/18/2018	7,800,000	-	800,000	7,000,000	509,745
Total general obligation bond issues			8,935,000	-	1,010,000	7,925,000	550,945
Loans							
OEDD	6.00%	3/1/2000	34,544	-	34,544	-	2,073
TLC	0%	2/25/2008	75,000	-	75,000	-	-
Chase	2.52%	9/3/2015	2,275,000	-	230,000	2,045,000	57,330
Total loans			2,384,544	-	339,544	2,045,000	59,403
Capital leases							
US Bancorp	2.509%	11/30/2015	31,995	-	31,995	-	811
US Bancorp	2.295%	8/15/2016	68,633	-	33,927	34,706	1,575
US Bancorp	4.242%	10/12/2018	78,736	-	18,475	60,261	3,340
US Bancorp	3.176%	9/1/2019	-	154,774	32,920	121,854	-
Total capital leases			179,364	154,774	117,317	216,821	5,726
Total			\$ 11,498,908	\$ 154,774	\$ 1,466,861	\$ 10,186,821	\$ 616,074

TILLAMOOK COUNTY

SCHEDULE OF LONG-TERM OBLIGATIONS FUTURE DEBT SERVICE REQUIREMENTS
 GOVERNMENTAL ACTIVITIES
 June 30, 2020

	General Obligation Bond Issues				Loans	
	2013 Refunding		2018 Bonds		Chase	
	Principal	Interest	Principal	Interest	Principal	Interest
2020-21	\$ 220,000	\$ 32,600	\$ 1,075,000	\$ 288,875	\$ 235,000	\$ 51,534
2021-22	225,000	23,700	1,190,000	232,250	240,000	45,612
2022-23	235,000	14,500	1,310,000	169,750	245,000	39,564
2023-24	245,000	4,900	1,420,000	108,600	250,000	33,390
2024-25	-	-	280,000	74,600	260,000	27,090
2025-26	-	-	300,000	63,000	265,000	20,538
2026-27	-	-	320,000	50,600	270,000	13,860
2027-28	-	-	345,000	37,300	280,000	7,056
2028-29	-	-	370,000	23,000	-	-
2029-30	-	-	390,000	7,800	-	-
	<u>\$ 925,000</u>	<u>\$ 75,700</u>	<u>\$ 7,000,000</u>	<u>\$ 1,055,775</u>	<u>\$ 2,045,000</u>	<u>\$ 238,644</u>

Capital Leases

US Bank		US Bank		US Bank		Totals	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
\$ 34,706	\$ 797	\$ 19,259	\$ 2,556	\$ 29,050	\$ 3,870	\$ 1,613,015	\$ 376,362
-	-	20,076	1,739	29,973	2,947	1,705,049	303,301
-	-	20,926	888	30,925	1,995	1,841,851	224,702
-	-	-	-	31,906	1,013	1,946,906	146,890
-	-	-	-	-	-	540,000	101,690
-	-	-	-	-	-	565,000	83,538
-	-	-	-	-	-	590,000	64,460
-	-	-	-	-	-	625,000	44,356
-	-	-	-	-	-	370,000	23,000
-	-	-	-	-	-	390,000	7,800
<u>\$ 34,706</u>	<u>\$ 797</u>	<u>\$ 60,261</u>	<u>\$ 5,183</u>	<u>\$ 121,854</u>	<u>\$ 9,825</u>	<u>\$ 10,186,821</u>	<u>\$ 1,376,099</u>

TILLAMOOK COUNTY

**SCHEDULE OF ACCOUNTABILITY FOR INDEPENDENTLY ELECTED OFFICIALS
As of and for the Year Ended June 30, 2020**

Elected Officials	Cash and Investments Balances July 1, 2019	Cash Receipts	Cash Turnovers and Disbursements to County Treasurer and Others	Cash and Investments Balances June 30, 2020
County Clerk	\$ -	\$ 348,033	\$ 348,033	\$ -
Justice of the Peace	-	284,878	284,878	-
Sheriff	55,242	52,352	50,516	57,078
Tax Collector	-	56,712,007	56,712,007	-
Treasurer	46,879,377	204,958,227	200,835,751	51,001,853
Totals	<u>\$46,934,619</u>	<u>\$262,355,497</u>	<u>\$258,231,185</u>	<u>\$51,058,931</u>
Cash and investments as of June 30, 2020				
Deposits with financial institutions				\$ 1,782,310
Cash on hand				10,374
U.S. Government Agencies				8,412,561
Corporate debt obligation securities				4,095,128
Municipal bonds				512,833
State treasurer's investment pool				<u>36,245,725</u>
Cash and investments for elected officials				51,058,931
Cash held by County Fair Board				386,910
Held by custodian under pension plan, primarily mutual funds				<u>78,223,790</u>
Total cash and investments				<u>\$129,669,631</u>
Reported in the basic financial statements as:				
Governmental activities - cash and cash equivalents				\$ 36,489,263
Business-type activities - cash and cash equivalents				1,936,056
Governmental activities - investments				12,479,555
Pension trust				
Cash and cash equivalents				688,502
Investments				77,535,288
Agency funds				
Investments				<u>540,967</u>
				<u>\$129,669,631</u>

STATISTICAL SECTION



STATISTICAL SECTION

This section of Tillamook County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

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 revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current level of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which 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.



TILLAMOOK COUNTY

**NET POSITION BY COMPONENT
Last Ten Fiscal Years**

	Fiscal Year Ended June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Governmental activities										
Net investment capital assets	\$65,405,831	\$66,926,025	\$58,914,012	\$47,823,024	\$48,975,851	\$45,742,856	\$43,587,827	\$42,719,867	\$42,615,214	\$44,019,014
Restricted	27,669,717	23,825,583	20,631,880	16,716,526	16,377,192	15,968,746	10,267,130	9,988,891	9,150,515	9,617,647
Unrestricted	(9,937,060)	(13,110,226)	(17,954,689)	(10,705,727)	(10,609,267)	(8,701,669)	6,006,435	7,527,068	9,038,864	5,672,012
Total governmental activities net position	<u>\$83,138,488</u>	<u>\$77,641,382</u>	<u>\$61,591,203</u>	<u>\$53,833,823</u>	<u>\$54,743,776</u>	<u>\$53,009,933</u>	<u>\$59,861,392</u>	<u>\$60,235,826</u>	<u>\$60,804,593</u>	<u>\$59,308,673</u>
Business-type activities										
Net investment capital assets	\$ 1,816,843	\$ 1,890,239	\$ 1,896,323	\$ 2,019,882	\$ 2,247,807	\$ 2,167,459	\$ 2,252,799	\$ 2,360,555	\$ 2,455,401	\$ 2,156,940
Unrestricted	385,508	61,843	157,893	68,487	(160,260)	156,971	352,704	122,246	219,089	659,708
Total business-type activities net position	<u>\$ 2,202,351</u>	<u>\$ 1,952,082</u>	<u>\$ 2,054,216</u>	<u>\$ 2,088,369</u>	<u>\$ 2,087,547</u>	<u>\$ 2,324,430</u>	<u>\$ 2,605,503</u>	<u>\$ 2,482,801</u>	<u>\$ 2,674,490</u>	<u>\$ 2,816,648</u>
Totals - all activities										
Net investment capital assets	\$67,222,674	\$68,816,264	\$60,810,335	\$49,842,906	\$51,223,658	\$47,910,315	\$45,840,626	\$45,080,422	\$45,070,615	\$46,175,954
Restricted	27,669,717	23,825,583	20,631,880	16,716,526	16,377,192	15,968,746	10,267,130	9,988,891	9,150,515	9,617,647
Unrestricted	(9,551,552)	(13,048,383)	(17,796,796)	(10,637,240)	(10,769,527)	(8,544,698)	6,359,139	7,649,314	9,257,953	6,331,720
Total net position	<u>\$85,340,839</u>	<u>\$79,593,464</u>	<u>\$63,645,419</u>	<u>\$55,922,192</u>	<u>\$56,831,323</u>	<u>\$55,334,363</u>	<u>\$62,466,895</u>	<u>\$62,718,627</u>	<u>\$63,479,083</u>	<u>\$62,125,321</u>

The beginning net position of the governmental activities and business-type activities as of July 1, 2014 was adjusted for the implementation of GASB 68 in the amount of \$(9,589,455) and \$(63,590), respectively

The beginning net position of the governmental activities as of July 1, 2016 was adjusted for a correction in capital assets in the amount of \$(4,992,510)

The beginning net position of the governmental activities and business-type activities as of July 1, 2017 was adjusted for the implementation of GASB 75 in the amount of \$(7,677,087) and \$(158,795), respectively

The beginning net position of the governmental activities as of July 1, 2018 was adjusted for a correction in capital assets in the amount of \$(2,059,861)

TILLAMOOK COUNTY

CHANGES IN NET POSITION
Last Ten Fiscal Years

	Fiscal Year Ended June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Expenses										
Governmental activities										
General government	\$ 14,571,609	\$ 12,874,256	\$ 13,574,920	\$ 17,334,354	\$ 14,426,926	\$ 13,188,777	\$ 11,560,270	\$ 10,453,790	\$ 9,934,062	\$ 10,897,384
Public safety	8,226,154	7,667,402	8,116,563	7,995,194	8,576,618	7,503,407	7,912,221	7,616,317	7,719,096	7,754,878
Highways and streets	6,461,369	3,987,484	4,488,096	4,503,377	6,702,265	4,691,512	5,495,551	4,746,759	4,431,828	4,825,966
Culture and recreation	6,192,397	5,916,513	6,762,342	6,626,056	6,267,088	5,727,138	5,533,318	5,028,281	4,951,190	4,490,789
Health and welfare	10,180,913	8,880,977	9,693,664	9,518,753	8,501,652	7,296,419	7,074,190	6,199,816	5,703,431	5,290,597
Education	6,567,083	5,516,777	4,106,960	4,011,849	3,892,709	3,110,258	3,748,080	3,420,184	2,355,043	2,887,100
Interest	210,032	301,726	152,207	187,662	197,854	187,015	214,280	363,477	393,364	454,086
Total governmental activities	52,409,557	45,145,135	46,894,752	50,177,245	48,565,112	41,704,526	41,537,910	37,828,624	35,488,014	36,600,800
Business-type activities										
Solid waste	3,087,954	2,907,309	2,657,787	2,761,474	2,567,958	2,213,733	1,842,483	1,986,866	1,997,550	1,863,490
Total expenses	\$ 55,497,511	\$ 48,052,444	\$ 49,552,539	\$ 52,938,719	\$ 51,133,070	\$ 43,918,259	\$ 43,380,393	\$ 39,815,490	\$ 37,485,564	\$ 38,464,290
Program revenues										
Governmental activities										
Charges for services										
General government	\$ 3,929,097	\$ 3,805,032	\$ 3,792,869	\$ 3,615,482	\$ 3,461,057	\$ 3,037,348	\$ 2,912,809	\$ 2,730,216	\$ 3,268,622	\$ 3,350,795
Public safety	777,110	928,390	921,514	902,971	1,055,835	891,028	798,203	916,654	827,688	812,281
Highways and streets	66,895	137,190	123,302	123,557	118,038	639,894	1,106,357	549,505	574,350	533,556
Culture and recreation	2,605,991	3,260,539	3,210,426	2,851,834	2,645,248	2,564,708	2,207,786	2,123,390	1,756,832	1,844,767
Health and welfare	3,519,897	3,666,868	4,259,743	3,860,933	4,152,013	4,452,280	2,804,328	1,783,411	1,818,001	1,684,237
Education	-	-	-	-	-	-	-	-	-	29
Operating grants and contributions	11,617,721	12,332,584	11,436,960	11,054,934	11,956,385	8,542,630	8,174,975	7,846,715	8,194,060	8,476,992
Capital grants and contributions	988,266	2,920,777	12,015,458	2,019,080	81,151	65,661	134,813	125,774	2,506,529	1,275,535
Total governmental activities	23,504,977	27,051,380	35,760,272	24,428,791	23,469,727	20,193,549	18,139,271	16,075,665	18,946,082	17,978,192
Business-type activities										
Charges for services										
Operating grants	8,434	-	-	25,000	-	-	1,371	-	1,000	46,200
Capital grants	8,000	-	-	116,860	-	-	-	19,800	70,000	-
Total business-type activities	3,161,870	2,724,547	2,733,663	2,722,315	2,299,767	1,984,955	1,947,484	1,787,838	1,849,065	1,756,889
Total program revenues	\$ 26,666,847	\$ 29,775,927	\$ 38,493,935	\$ 27,151,106	\$ 25,769,494	\$ 22,178,504	\$ 20,086,755	\$ 17,863,503	\$ 20,795,147	\$ 19,735,081
Net (expense) / revenue										
Governmental activities	\$ (28,904,580)	\$ (18,093,755)	\$ (11,134,480)	\$ (25,748,454)	\$ (25,095,385)	\$ (21,510,977)	\$ (23,398,639)	\$ (21,752,959)	\$ (16,541,932)	\$ (18,622,608)
Business-type activities	73,916	(182,762)	75,876	(39,159)	(268,191)	(228,778)	105,001	(199,028)	(148,485)	(106,601)
Total net (expense) / revenue	\$ (28,830,664)	\$ (18,276,517)	\$ (11,058,604)	\$ (25,787,613)	\$ (25,363,576)	\$ (21,739,755)	\$ (23,293,638)	\$ (21,951,987)	\$ (16,690,417)	\$ (18,729,209)
General revenues										
Governmental activities										
Property taxes	\$ 13,606,592	\$ 12,913,585	\$ 12,439,328	\$ 11,740,726	\$ 11,920,575	\$ 12,169,570	\$ 12,682,828	\$ 10,907,719	\$ 10,712,390	\$ 10,414,096
Other taxes	4,459,687	4,515,072	4,023,197	3,158,895	2,990,229	2,626,521	644,452	187,171	179,630	161,778
Unrestricted grants and contributions	1,184,036	1,554,753	1,616,791	1,051,485	1,480,359	1,501,277	1,692,103	1,506,904	3,465,267	4,746,992
Timber and land sales	11,097,991	12,858,399	9,013,375	12,378,847	9,278,590	6,959,813	6,781,116	7,636,245	2,342,060	2,789,366
Unrestricted investment earnings	1,251,436	906,199	432,019	231,618	126,604	95,435	93,112	86,255	86,692	98,664
Miscellaneous	2,801,944	1,395,926	1,104,098	1,269,440	1,032,871	896,357	1,130,594	858,761	1,235,353	1,214,859
Gain (loss) on disposition of property	-	-	-	-	-	-	-	1,137	16,460	2,420
Total governmental activities	34,401,686	34,143,934	28,628,808	29,831,011	26,829,228	24,248,973	23,024,205	21,184,192	18,037,852	19,428,175
Business-type activities										
Unrestricted investment earnings	41,991	33,239	21,611	10,389	6,420	5,279	4,742	5,056	5,068	7,351
Miscellaneous	134,362	47,389	27,155	29,592	24,888	6,016	12,959	2,283	1,259	105,932
Total business-type activities	176,353	80,628	48,766	39,981	31,308	11,295	17,701	7,339	6,327	113,283
Total general revenues	\$ 34,578,039	\$ 34,224,562	\$ 28,677,574	\$ 29,870,992	\$ 26,860,536	\$ 24,260,268	\$ 23,041,906	\$ 21,191,531	\$ 18,044,179	\$ 19,541,458
Change in net position										
Governmental activities	\$ 5,497,106	\$ 16,050,179	\$ 17,494,328	\$ 4,082,557	\$ 1,733,843	\$ 2,737,996	\$ (374,434)	\$ (568,767)	\$ 1,495,920	\$ 805,567
Business-type activities	250,269	(102,134)	124,642	822	(236,883)	(217,483)	122,702	(191,689)	(142,158)	6,682
Total change in net position	\$ 5,747,375	\$ 15,948,045	\$ 17,618,970	\$ 4,083,379	\$ 1,496,960	\$ 2,520,513	\$ (251,732)	\$ (760,456)	\$ 1,353,762	\$ 812,249

TILLAMOOK COUNTY

**FUND BALANCES - GOVERNMENTAL FUNDS
Last Ten Fiscal Years**

	Fiscal Year Ended June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Fund										
Assigned	\$ 2,357,517	\$ 2,301,407	\$ 2,255,217	\$ 2,224,813	\$ 2,207,567	\$ 2,197,426	\$ 2,687,585	\$ 2,678,311	\$ -	\$ -
Unassigned	<u>14,342,604</u>	<u>13,454,175</u>	<u>10,107,555</u>	<u>8,432,803</u>	<u>7,787,620</u>	<u>6,554,855</u>	<u>6,538,976</u>	<u>7,508,823</u>	<u>10,416,940</u>	<u>10,718,830</u>
Total general fund	<u>\$16,700,121</u>	<u>\$15,755,582</u>	<u>\$12,362,772</u>	<u>\$10,657,616</u>	<u>\$ 9,995,187</u>	<u>\$ 8,752,281</u>	<u>\$ 9,226,561</u>	<u>\$10,187,134</u>	<u>\$10,416,940</u>	<u>\$10,718,830</u>
All other governmental funds										
Restricted	\$30,462,478	\$31,010,791	\$19,994,063	\$16,498,708	\$16,105,425	\$15,669,130	\$15,797,133	\$ 9,392,145	\$ 8,907,041	\$ 9,477,736
Assigned	4,878,781	3,655,261	2,956,165	3,328,954	1,965,513	2,628,863	2,410,145	1,589,910	1,644,400	1,458,727
Unassigned	<u>(7,809)</u>	<u>-</u>	<u>(4,033)</u>	<u>(2,090)</u>	<u>(1,304)</u>	<u>(21,784)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,370)</u>
Total all other governmental funds	<u>\$35,333,450</u>	<u>\$34,666,052</u>	<u>\$22,946,195</u>	<u>\$19,825,572</u>	<u>\$18,069,634</u>	<u>\$18,276,209</u>	<u>\$18,207,278</u>	<u>\$10,982,055</u>	<u>\$10,551,441</u>	<u>\$10,932,093</u>

TILLAMOOK COUNTY

**CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
Last Ten Fiscal Years**

	Fiscal Year Ended June 30,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Revenues										
Property taxes	\$ 13,617,885	\$ 12,911,461	\$ 12,506,373	\$ 11,778,226	\$ 11,880,354	\$ 12,246,061	\$ 12,665,784	\$ 10,943,530	\$ 10,714,016	\$ 10,333,210
Transient lodging tax	4,101,126	4,220,898	3,638,113	2,971,997	2,805,887	2,431,178	468,760	-	-	-
Licences, permits and fees	2,272,270	2,079,830	2,101,998	1,927,988	652,098	1,348,248	1,201,714	1,180,674	627,586	600,973
Intergovernmental	13,242,654	14,498,063	13,790,277	12,742,189	11,203,780	10,587,649	10,009,799	9,530,283	11,963,865	14,536,914
Charges for services	6,433,494	7,299,608	7,839,014	7,180,057	11,079,655	8,025,166	6,981,153	5,148,972	5,612,304	5,381,155
Fines and forfeitures	392,828	532,351	478,792	423,681	595,486	417,618	426,011	436,745	552,940	630,989
Timber and land sales	11,091,440	12,854,315	9,009,611	12,378,847	9,134,224	6,863,904	6,677,739	7,522,718	2,292,024	2,743,241
Interest	1,251,436	906,199	432,019	231,618	126,604	95,435	93,112	86,350	86,692	98,664
Intercounty charges	1,580,595	1,583,436	1,603,807	1,632,026	1,510,300	1,354,772	1,297,306	1,213,233	1,348,615	1,409,253
Miscellaneous	2,950,234	1,540,485	1,243,736	1,495,410	1,278,312	1,123,423	1,337,303	1,091,354	3,029,694	1,679,046
Total revenues	56,933,962	58,426,646	52,643,740	52,762,039	50,266,700	44,493,454	41,158,681	37,153,859	36,227,736	37,413,445
Expenditures										
Current:										
General government	14,489,351	13,031,978	12,954,793	16,431,519	13,022,505	12,582,032	10,905,793	9,980,713	9,265,504	10,528,662
Public safety	8,023,001	7,529,206	7,255,820	6,884,329	6,822,402	6,730,679	6,900,868	6,848,038	6,796,559	7,121,264
Highways and streets	4,720,784	4,596,478	3,880,229	3,481,735	4,341,151	4,255,633	4,922,296	3,255,373	3,949,224	4,262,450
Culture and recreation	5,775,602	5,752,496	6,194,801	5,827,293	5,078,232	4,951,594	4,723,601	4,399,019	4,150,125	3,945,989
Health and welfare	10,051,906	8,811,184	8,884,283	8,785,587	7,968,572	7,038,666	6,761,274	6,002,697	5,507,666	5,193,134
Education	6,542,447	5,487,634	4,090,945	4,031,341	3,886,065	3,103,615	3,741,437	3,413,540	2,348,399	2,880,506
Capital outlay	3,791,774	4,598,919	2,500,805	3,026,850	8,793,087	3,837,408	1,319,309	1,139,566	2,977,910	1,665,946
Debt service:										
Principal	1,466,861	1,945,954	1,854,638	1,832,413	2,297,558	2,273,000	2,997,751	1,612,974	1,582,031	1,522,159
Interest	616,667	147,671	216,283	278,508	343,687	371,310	386,385	302,268	366,414	425,377
Total expenditures	55,478,393	51,901,520	47,832,597	50,579,575	52,553,259	45,143,937	42,658,714	36,954,188	36,943,832	37,545,487
Excess (deficiency) of revenues over expenditures	1,455,569	6,525,126	4,811,143	2,182,464	(2,286,559)	(650,483)	(1,500,033)	199,671	(716,096)	(132,042)
Other financing sources (uses)										
Transfers in	7,374,270	2,802,034	1,688,761	2,229,332	1,548,231	1,962,253	1,532,089	987,965	596,881	1,403,034
Transfers (out)	(7,374,270)	(2,802,034)	(1,688,761)	(2,229,332)	(1,548,231)	(1,962,253)	(1,532,089)	(987,965)	(596,881)	(1,403,034)
Issuance of debt	154,774	7,900,551	-	169,721	3,307,772	228,684	9,275,000	-	22,882	-
Premium on issuance of debt	-	668,755	-	-	-	-	713,930	-	-	-
Payments to refund bond escrow agent	-	-	-	-	-	-	(2,227,146)	-	-	-
Sale of capital assets	1,594	18,235	14,636	66,182	15,118	16,450	2,899	1,137	10,672	1,765
Total other financing sources (uses)	156,368	8,587,541	14,636	235,903	3,322,890	245,134	7,764,683	1,137	33,554	1,765
Net change in fund balances	\$ 1,611,937	\$ 15,112,667	\$ 4,825,779	\$ 2,418,367	\$ 1,036,331	\$ (405,349)	\$ 6,264,650	\$ 200,808	\$ (682,542)	\$ (130,277)
Debt service as a percentage of non-capital expenditures	3.94%	4.54%	4.57%	4.41%	5.91%	6.43%	8.22%	5.21%	5.77%	5.43%

TILLAMOOK COUNTY

GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
Last Ten Fiscal Years

<u>Fiscal Year</u> <u>Ended June 30,</u>	<u>Property</u> <u>Taxes</u>	<u>State Fuel</u> <u>Taxes</u>	<u>Other</u> <u>Taxes</u>	<u>Totals</u>
2011	\$ 10,712,390	\$ 1,695,486	\$ 179,630	\$ 12,587,506
2012	10,907,719	1,772,683	187,171	12,867,573
2013	10,907,719	1,787,725	187,171	12,882,615
2014	12,682,828	1,869,562	644,452	15,196,842
2015	12,169,570	1,932,030	2,626,521	16,728,121
2016	11,920,575	1,985,843	2,990,229	16,896,647
2017	11,778,226	2,017,849	3,158,895	16,954,970
2018	12,439,328	2,207,337	4,023,197	18,669,862
2019	12,913,585	2,558,719	4,515,072	19,987,376
2020	13,606,592	2,460,418	4,459,687	20,526,697

TILLAMOOK COUNTY

ASSESSED VALUE AND

ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years

Fiscal Year Ended June 30,	Real Property		Personal Property	Less Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate Per \$1,000	Estimated True Cash Value	Total Taxable Assessed Value as a Percent of Estimated True Cash Value
	Residential	Commercial						
2011	\$ 3,662,030,160	\$ 231,781,361	\$ 32,730,571	\$ 29,478,600	\$ 3,897,063,492	\$ 2.73831	\$ 6,103,214,368	63.85%
2012	3,787,401,830	234,540,379	31,261,564	27,447,136	4,025,756,637	2.72053	5,775,140,616	69.71%
2013	3,884,369,104	249,835,018	31,527,484	31,435,222	4,134,296,384	2.68420	5,467,447,448	75.62%
2014	3,997,673,288	251,397,292	35,069,514	24,192,049	4,259,948,045	2.95079	5,544,895,609	76.83%
2015	4,040,798,636	258,864,131	33,874,020	30,314,241	4,363,851,028	2.76728	5,572,553,028	78.31%
2016	4,168,153,220	263,197,404	37,666,740	32,274,450	4,501,291,814	2.61732	5,818,778,712	77.36%
2017	4,298,671,912	269,478,259	39,198,590	36,419,778	4,643,768,539	2.50279	6,008,465,936	77.29%
2018	4,461,674,006	286,227,156	39,601,190	34,725,452	4,822,227,804	2.52436	6,438,143,587	74.90%
2019	4,647,270,014	309,437,635	44,539,300	48,201,646	5,049,448,595	2.51927	6,878,155,304	73.41%
2020	4,870,988,979	328,855,716	52,754,250	45,251,112	5,297,850,057	2.50247	7,491,782,516	70.72%

Source: Tillamook County Department of Assessment and Taxation

TILLAMOOK COUNTY

**PROPERTY TAX RATES -
DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATION)
Last Ten Fiscal Years**

Fiscal Year Ended June 30,	Tillamook County			Overlapping Rates			Total Direct and Overlapping Tax Rates
	Operating	Debt Service	Totals	Cities	Schools	Other Districts	
2011	\$ 2.2433	\$ 0.4950	\$ 2.7383	\$ 0.4699	\$ 5.9601	\$ 1.9295	\$ 11.0978
2012	2.2399	0.4806	2.7205	0.4432	5.9871	1.9517	11.1025
2013	2.2268	0.4574	2.6842	0.4315	5.8299	1.9004	10.8461
2014	2.1688	0.7820	2.9508	0.4350	5.8231	2.1189	11.3278
2015	2.1680	0.5993	2.7673	0.4424	5.8590	2.0090	11.0777
2016	2.1679	0.4494	2.6173	0.4316	5.8909	2.0916	11.0314
2017	2.1670	0.3358	2.5028	0.4290	5.8901	2.0568	10.8787
2018	2.1847	0.3397	2.5244	0.4547	5.9003	2.0704	10.9498
2019	2.2471	0.2722	2.5193	0.4638	6.1396	2.0479	11.1707
2020	2.2423	0.2602	2.5025	0.4627	6.1298	2.1758	11.2708

Source: Tillamook County Department of Assessment and Taxation

Overlapping rates are those of other governments that apply to property owners within Tillamook 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.

TILLAMOOK COUNTY
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Ten Years Ago

<u>Taxpayer</u>	<u>2019-20 Assessed Valuation</u>	<u>Rank</u>	<u>Percentage of Total Assessed Value</u>	<u>2009-10 Assessed Valuation</u>	<u>Rank</u>	<u>Percentage of Total Assessed Value</u>
Private Enterprises:						
Tillamook County Creamery Association	\$ 103,467,744	1	1.953 %	\$ 50,289,118	2	1.335 %
Stimson Lumber	70,488,761	3	1.331	33,809,166	3	0.897
Hampton Lumber	18,118,520	6	0.342	21,886,723	4	0.581
Port of Tillamook Bay	-	n/a	n/a	16,348,430	6	0.434
Texas Commerce Bank National Association	-	n/a	n/a	13,036,050	7	0.346
Nestucca Ridge Development Inc.	-	n/a	n/a	9,674,310	8	0.257
Pacific Carriage Limited	14,719,000	9	0.278	-	n/a	n/a
Tillamook Country Smoker Inc.	-	n/a	n/a	9,308,150	9	0.247
Fred Meyer Stores Inc.	17,442,520	7	0.329	-	n/a	n/a
Kiwanda Lodge LLC	10,978,290	10	0.207	-	n/a	n/a
Store Capital Acquisitions, LLC	<u>15,004,700</u>	8	<u>0.283</u>	-	n/a	<u>n/a</u>
Subtotal	<u>250,219,535</u>		<u>4.723</u>	<u>154,351,947</u>		<u>4.096</u>
Public Utilities:						
Tillamook Public Utility District	84,242,650	2	1.590	65,481,070	1	1.738
United Telephone Co. of NW	-	n/a	n/a	18,581,200	5	0.493
Nehalem Telecommunications Inc.	-	n/a	n/a	8,838,400	10	0.235
Centurylink	35,986,000	4	0.679	-	n/a	n/a
Charter Communications	<u>23,498,200</u>	5	<u>0.444</u>	-	n/a	<u>n/a</u>
Subtotal	<u>143,726,850</u>		<u>2.713</u>	<u>92,900,670</u>		<u>2.466</u>
All other	<u>4,903,903,672</u>		<u>92.564</u>	<u>3,520,672,038</u>		<u>93.438</u>
Total	<u>\$5,297,850,057</u>		<u>100.000 %</u>	<u>\$3,767,924,655</u>		<u>100.000 %</u>

n/a - not among top ten taxpayers

Source: Tillamook County Department of Assessment and Taxation

TILLAMOOK COUNTY

**PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years**

Fiscal Year Ended June 30,	Certified Taxes Levies				Collected Within the		Collections in Subsequent Years	Total Collections to Date	
	General	Special/ Local Option Levies	Debt Service	Totals	Fiscal Year of the Levy			Amount	Percentage of Levy
					Amount	Percentage of Levy			
2011	\$5,803,056	\$2,649,644	\$1,865,052	\$10,317,752	\$9,712,049	94.13%	\$ 602,854	\$10,314,903	99.97%
2012	5,991,857	2,737,136	1,873,083	10,602,076	9,849,650	92.90%	748,939	10,598,589	99.97%
2013	6,153,490	2,810,936	1,841,518	10,805,944	10,321,146	95.51%	459,518	10,780,664	99.77%
2014	6,342,504	2,896,381	3,331,328	12,570,213	12,102,656	96.28%	428,063	12,530,719	99.69%
2015	6,493,637	2,966,993	2,615,387	12,076,017	11,707,616	96.95%	364,194	12,071,810	99.97%
2016	6,698,082	3,060,487	2,022,774	11,781,343	11,421,305	96.94%	347,387	11,768,692	99.89%
2017	6,905,652	3,157,356	1,559,376	11,622,384	11,297,035	97.20%	292,016	11,589,051	99.71%
2018	7,159,951	3,375,157	1,637,937	12,173,045	11,862,646	97.45%	229,855	12,092,501	99.34%
2019	7,535,706	3,810,916	1,374,298	12,720,920	12,375,100	97.28%	180,373	12,555,473	98.70%
2020	7,895,335	3,983,806	1,378,550	13,257,691	12,928,005	97.51%	-	12,928,005	97.51%

Source: Tillamook County Assessment and Taxation Department

This schedule does not include the Tillamook County 4-H and Extension Service District tax levy and the Solid Waste Service District assessment.

TILLAMOOK COUNTY

**RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Years**

Fiscal Year Ended June 30,	Governmental Activities					Percentage of Personal Income	Debt Per Capita
	General Obligation Bonds	Bond Premiums	Loans and Notes	Capital Leases	Total		
2011	\$ 8,060,000	\$ -	\$ 1,151,551	\$ 1,940	\$ 9,213,491	1.06%	364.89
2012	6,615,000	-	1,017,418	21,925	7,654,343	0.84%	301.32
2013	5,813,930	-	881,794	16,700	6,712,424	0.72%	265.45
2014	9,908,363	427,865	744,603	11,140	11,091,971	1.20%	438.12
2015	7,657,800	392,800	605,762	180,665	8,837,027	0.89%	348.71
2016	5,660,312	250,312	3,390,183	261,458	9,562,265	0.91%	372.75
2017	4,040,000	142,669	3,037,878	321,071	7,541,618	0.68%	288.48
2018	2,615,000	71,208	2,717,133	212,178	5,615,519	0.47%	210.40
2019	8,935,000	706,091	2,384,544	179,364	12,204,999	1.01%	455.63
2020	7,925,000	474,917	2,045,000	216,821	10,661,738	n/a	394.35

n/a - Personal income information not available

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

Percentage of personal income and per capita information is derived from demographic information presented on page 140.

The County's business-type activities have been debt free the last 10 years.

TILLAMOOK COUNTY

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING
Last Ten Fiscal Years
(Amounts expressed in thousands, except for per capita amount)**

Fiscal Year	General Obligation Bonds	Bond Premiums	Less: Amounts Available in Debt Service Fund	Totals	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2011	\$ 8,060,000	\$ -	\$ 194,893	\$ 7,865,107	0.202%	311
2012	6,615,000	-	200,426	6,414,574	0.159%	253
2013	5,813,930	-	187,741	5,626,189	0.136%	222
2014	9,908,363	427,865	125,883	10,210,345	0.240%	403
2015	7,657,800	392,800	185,647	7,864,953	0.180%	310
2016	5,660,312	250,312	73,145	5,837,479	0.130%	228
2017	4,040,000	142,669	43,538	4,139,131	0.089%	158
2018	2,615,000	71,208	97,071	2,589,137	0.054%	97
2019	8,935,000	706,091	158,356	9,482,735	0.188%	354
2020	7,925,000	474,917	223,924	8,175,993	0.154%	302

Per capita information is derived from demographic statistics presented on page 140.

TILLAMOOK COUNTY

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

As of June 30, 2020

Governmental Unit	Debt Outstanding	Estimated Percent Applicable	Estimated Share of Overlapping Debt
Beaver Water District	\$ 100,000	100.00%	\$ 100,000
City of Bay City	351,858	100.00%	351,858
City of Garibaldi	525,431	100.00%	525,431
City of Manzanita	3,871,242	100.00%	3,871,242
City of Nehalem	2,065,058	100.00%	2,065,058
City of Rockaway Beach	1,738,637	100.00%	1,738,637
City of Tillamook	15,172,188	100.00%	15,172,188
City of Wheeler	857,994	100.00%	857,994
Falcon Cove Beach Water District	83,798	24.66%	20,666
Neahkahnie Water District	1,044,367	100.00%	1,044,367
Nehalem Bay Fire & Rescue	1,960,000	99.51%	1,950,371
Neskowin Regional Water District	319,235	100.00%	319,235
Nestucca RFPD	65,022	100.00%	65,022
Netarts-Oceanside Sanitary District	12,859,302	100.00%	12,859,302
North Lincoln Fire & Rescue District 1	9,065,000	0.96%	87,169
Northwest Regional ESD	2,643,426	5.34%	141,238
Pacific City Joint Water - Sanitary Authority	2,616,306	100.00%	2,616,306
Port of Tillamook Bay	6,468,384	100.00%	6,468,384
Tillamook Bay Community College	6,490,015	100.00%	6,490,015
Tillamook City SD 101 (Nestucca Valley)	34,193,620	99.91%	34,162,983
Tillamook City SD 56 (Neah-Kah-Nie)	6,715,000	100.00%	6,715,000
Tillamook City SD 9 (Tillamook)	16,753,496	100.00%	16,753,496
Tillamook City Transportation District	301,978	100.00%	301,978
Twin Rocks Sanitary District	95,739	100.00%	95,739
Willamette ESD	19,489,455	0.01%	1,423
Yamhill City SD 30J (Willamina)	2,890,000	0.71%	20,412
Total overlapping debt			114,795,514
Tillamook County direct debt	10,661,738	100.0000	10,661,738
Total			<u>\$ 125,457,252</u>

Source: Oregon State Treasury, Debt Management Division

Note: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of Tillamook County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers 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.

TILLAMOOK COUNTY

**LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt limit	\$ 122,064,287	\$ 115,502,812	\$ 109,348,949	\$ 110,897,912	\$ 111,451,061	\$ 116,375,574	\$ 120,169,319	\$ 128,762,872	\$ 137,563,106	\$ 149,835,650
Total net debt applicable to limit	<u>8,060,000</u>	<u>6,615,000</u>	<u>5,100,000</u>	<u>9,340,000</u>	<u>7,657,800</u>	<u>5,660,312</u>	<u>4,040,000</u>	<u>2,615,000</u>	<u>8,935,000</u>	<u>7,925,000</u>
Legal debt margin	<u>\$ 114,004,287</u>	<u>\$ 108,887,812</u>	<u>\$ 104,248,949</u>	<u>\$ 101,557,912</u>	<u>\$ 103,793,261</u>	<u>\$ 110,715,262</u>	<u>\$ 116,129,319</u>	<u>\$ 126,147,872</u>	<u>\$ 128,628,106</u>	<u>\$ 141,910,650</u>
Legal debt margin as a percentage of debt limit	93.40%	94.27%	95.34%	91.58%	93.13%	95.14%	96.64%	97.97%	93.50%	94.71%

Under Oregon law, the County's outstanding general obligation debt may not exceed 2 percent of the total true cash value of property assessed for taxation.

TILLAMOOK COUNTY

**DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years**

Fiscal Year	Population	Personal Income (amounts expressed in thousands)	Per Capita Personal Income	Public School Enrollment	Unemployment Rate
2011	25,250	868,635	34,194	3,239	8.6%
2012	25,403	906,876	35,863	3,232	8.2%
2013	25,287	931,826	36,806	3,184	7.3%
2014	25,317	926,616	36,564	3,168	5.9%
2015	25,342	997,588	39,365	3,292	5.7%
2016	25,653	1,047,155	40,820	3,324	5.2%
2017	26,143	1,111,313	42,509	3,351	4.2%
2018	26,690	1,187,491	44,492	3,418	4.1%
2019	26,787	1,207,049	45,061	3,511	3.9%
2020	27,036	n/a	n/a	3,555	12.5%

n/a - Information is not currently available

Source: Population, personal income and per capita personal income estimates are from the U.S. Census Bureau. Public school enrollment is from the Oregon Department of Education.

TILLAMOOK COUNTY

PRINCIPAL EMPLOYERS Current Year and Nine Years Ago

Employer	2020			2011		
	Employees	Rank	Percent of Total County Employment	Employees	Rank	Percent of Total County Employment
Tillamook County Creamery Association	500	1	6.89%	500	1	4.06%
Tillamook Regional Medical Center	400	2	5.51%	345	2	2.80%
Tillamook School District #9	276	3	3.80%	298	3	2.42%
Tillamook County	251	4	3.46%	234	5	1.90%
Tillamook Country Smoker	250	5	3.44%	250	4	2.03%
Fred Meyer	220	6	3.03%	220	7	1.79%
Tillamook Lumber	215	7	2.96%	215	6	1.74%
Nestucca Ridge Development	150	8	2.07%	150	8	1.22%
Neah-Kah-Nie School District	131	9	1.80%	135	9	1.10%
Stimson Lumber	117	10	1.61%	120	11	0.97%
Fallon Logging	82	11	1.13%	130	10	1.06%
Total number of individuals employed	7,259			12,322		

Source: Tillamook County Treasurer

TILLAMOOK COUNTY
FULL-TIME EQUIVALENT
EMPLOYEES BY FUNCTION
Last Ten Fiscal Years

<u>Function</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General government	60.94	61.94	63.50	66.25	71.65	62.86	58.50	61.00	57.00	63.00
Public safety	78.77	73.00	74.75	75.75	73.00	70.38	70.50	68.00	70.50	68.00
Highways and streets	24.00	25.00	24.00	26.50	22.00	22.00	25.00	22.00	25.00	25.00
Culture and recreation	39.83	44.33	44.83	28.45	26.83	29.25	33.00	29.00	30.50	28.00
Health and welfare	34.08	36.10	37.50	35.28	39.23	43.51	47.75	43.00	42.50	49.00
Solid waste	1.50	1.75	2.50	1.50	1.80	2.55	2.50	2.75	6.00	4.00
	<u>239.12</u>	<u>242.12</u>	<u>247.08</u>	<u>233.73</u>	<u>234.51</u>	<u>230.55</u>	<u>237.25</u>	<u>225.75</u>	<u>231.50</u>	<u>237.00</u>

Source: Tillamook County Human Resources

TILLAMOOK COUNTY

**OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years**

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public safety										
Arrests	1,418	697	563	638	1,178	1,826	1,697	816	954	513
Highways and streets										
Resurfacing (miles)	7.7	5.0	2.6	6.8	10.4	6.1	2.8	8.5	3.7	8.7
Culture and recreation										
Library books checked out	432,742	407,016	392,097	427,104	349,276	371,247	506,949	520,700	542,638	447,824
County fair attendance	70,762	72,269	72,000	76,798	74,610	74,176	74,982	72,914	77,049	77,217
Health and welfare										
Health department encounters	17,019	13,521	16,071	16,031	16,267	17,197	16,645	17,298	16,037	15,813
Solid waste										
Refuse collected (tons)	20,142	19,712	20,160	20,243	23,514	24,956	26,817	27,613	27,319	28,697

* Includes miles paved by federal and state agencies.

Indicators are not available for the general government function.

Source: Various County departments and State of Oregon

TILLAMOOK COUNTY

**CAPITAL ASSET STATISTICS BY FUNCTION
Last Ten Fiscal Years**

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public safety										
Justice centers	1	1	1	1	1	1	1	1	1	1
Patrol units	30	17	20	22	22	20	23	19	22	23
Inmate beds	120	120	120	120	96	96	96	96	96	96
Highways and streets										
Miles of paved roads	281	281	280	280	280	280	262	262	262	272
Miles of gravel roads	96	96	96	96	96	96	96	96	96	92
Bridges	99	99	100	101	101	103	103	105	110	113
Culture and recreation										
Parks acreage	2,765	2,765	2,700	2,700	2,700	2,700	1,882	1,881	1,881	1,881
Library branches	6	6	6	6	6	6	6	6	5	5
Library book titles	209,333	185,000	122,174	157,051	165,658	168,905	197,041	152,754	160,000	220,376
Museums	1	1	1	1	1	1	1	1	1	1
Fairground acreage	63	63	63	63	68	68	68	64	64	64
Health and welfare										
Clinics	3	3	3	3	3	3	3	3	3	3
Solid waste										
Transfer stations	3	3	3	3	3	3	3	3	3	3

Source: Various County departments

No capital asset indicators are available for the general government function

COMPLIANCE SECTION





INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Board of County Commissioners
TILLAMOOK COUNTY
Tillamook, Oregon

We have audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of **TILLAMOOK COUNTY** as of and for the year ended June 30, 2020, and have issued our report thereon dated October 31, 2020.

Compliance

As part of obtaining reasonable assurance about whether the 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 162-10-000 through 162-10-320 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:

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

In connection with our testing nothing came to our attention that caused us to believe that **TILLAMOOK 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 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

**INDEPENDENT AUDITOR'S REPORT REQUIRED BY
OREGON STATE REGULATIONS (Continued)**

Internal Control OAR 162-10-0230

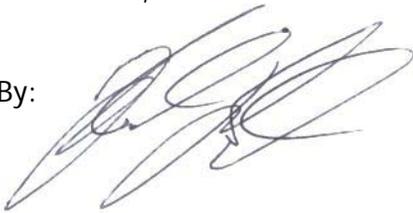
In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose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

Restriction on Use

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

Boldt Carlisle + Smith
Certified Public Accountants
Salem, Oregon
October 31, 2020

By:



Bradley G. Bingenheimer, Member



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
TILLAMOOK COUNTY
Tillamook, Oregon

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, the business-type activities, each major fund, and the aggregate remaining fund information of **TILLAMOOK COUNTY** as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated October 31, 2020.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 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. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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*

Purpose of this Report

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

Boldt Carlisle & Smith

Boldt Carlisle + Smith
Certified Public Accountants
Salem, Oregon
October 31, 2020



**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
TILLAMOOK COUNTY
Tillamook, Oregon

Report on Compliance for Each Major Federal Program

We have audited Tillamook County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the County's compliance.

Basis for Qualified Opinion on Opioid STR

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding CFDA 93.788 Opioid STR as described in finding 2020-001 for subrecipient monitoring. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

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

Qualified Opinion on Opioid STR

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Tillamook County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Opioid STR for the year ended June 30, 2020.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Tillamook 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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2020.

Report on Internal Control over Compliance

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

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

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

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

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Boldt Carlisle & Smith

Boldt Carlisle + Smith
Certified Public Accountants
Salem, Oregon
October 31, 2020



TILLAMOOK COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2020**

Section I Summary of Auditors' Results

Financial Statements

Type of auditor's report issued:	Unmodified
Were financial statements prepared in accordance with generally accepted accounting principles	Yes
Internal controls over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies)	No
Noncompliance material to financial statements noted?	No

Federal awards

Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported

Type of auditor's report issued on compliance for major federal programs:	
93.224 / 93.527 Health Center Cluster	Unmodified
93.788 Opioid STR	Qualified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes
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Identification of major federal programs:

CFDA Number(s)	Name of Federal Program or Cluster
93.224 / 93.527	Health Center Cluster
93.788	Opioid STR

Dollar threshold used to distinguish between type A and type B programs:	\$ 750,000
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Auditee qualified as a low-risk auditee:	Yes
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Section II - Financial Statement Findings

None reported

TILLAMOOK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through To Subrecipients</u>
<u>Department of Agriculture</u>				
Food and Nutrition Service				
<i>Passed through Oregon State Health Authority</i>				
Special Supplemental Nutrition Program for Women, Infants and Children	10.557		\$ 120,446	\$ -
Total Department of Agriculture			<u>120,446</u>	<u>-</u>
<u>Department of Commerce</u>				
National Oceanic and Atmospheric Administration				
<i>Passed through Oregon Department of Land Conservation and Development</i>				
Coastal Zone Management Administration Awards	11.419	TA-PSM TSU-16-003	7,000	-
Total Department of Commerce			<u>7,000</u>	<u>-</u>
<u>Department of the Interior</u>				
U.S. Fish and Wildlife Service				
Fish and Wildlife Management Assistance	15.608		54,819	-
Total Department of the Interior			<u>54,819</u>	<u>-</u>
<u>Department of Justice</u>				
Office of Victims of Crime				
<i>Passed through Oregon State Criminal Justice Division</i>				
Crime Victims Assistance	16.575	VOCA OT-20167	83	
		VOCA NC-FR-2017	9,262	
		VOCA NC-FR-2019	<u>26,709</u>	
Total 16.575 Crime Victims Assistance			36,054	-
Office of Justice Programs				
Bulletproof Vest Partnership Program	16.607		2,150	-
Total Department of Justice			<u>38,204</u>	<u>-</u>
<u>Department of the Treasury</u>				
<i>Passed through Oregon State Department of Administrative Services</i>				
Coronavirus Relief Fund	21.019	1028	88,029	-
Total Department of the Treasury			<u>88,029</u>	<u>-</u>
<u>General Services Administration</u>				
<i>Passed through Oregon State Department of Administrative Services</i>				
Donation of Federal Surplus Personal Property	39.003		20,253	-
Total General Services Administration			<u>20,253</u>	<u>-</u>
<u>Department of Homeland Security</u>				
U.S. Coast Guard				
<i>Passed through Oregon State Marine Board</i>				
Boating Safety Financial Assistance	97.012	3320FAS200141	142,193	-
Federal Emergency Management Agency				
<i>Passed through Oregon State Police Office of Emergency Management</i>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		4,864	-
Hazard Mitigation Grant	97.039		54,766	-
Emergency Management Performance Grants	97.042		<u>87,096</u>	<u>-</u>
Total Department of Homeland Security			<u>288,919</u>	<u>-</u>
<u>Department of Health and Human Services</u>				
Office of Population Affairs				
<i>Passed through Oregon Health Authority</i>				
Family Planning - Services	93.217		3,387	-
Administration for Children and Families				
<i>Passed through Oregon Department of Justice</i>				
Child Support Enforcement	93.563		73,377	-

Continued on next page

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through To Subrecipients</u>
Centers for Disease Control and Prevention -				
<i>Passed through Oregon State Health Authority</i>				
Public Health Emergency Preparedness	93.069		\$ 78,328	\$ -
Environmental Public Health and Emergency Response	93.070		15,276	-
Public Health Emergency Response: Cooperative Agreement for Response: Public Health Crisis Response	93.354		58,875	-
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421		741	-
Improving the Health of Americans through Prevention and Management Diabetes and Heart Disease and Stroke	93.426		31,077	-
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance - financed in part by the Prevention and Public Health Fund (PPHF)	93.733		1,279	-
Organized Approaches to Increase Colorectal Cancer Screening	93.800		62,650	-
Health Resources and Services Administration				
Health Center Cluster				
Health Center Program (Community Health Centers, Migrant Health Health Care for the Homeless, and Public Housing Primary Care)	93.224		884,472	
Grants for New and Expanded Services under the Health Center Program	93.527		<u>1,711,451</u>	
Total Health Center Program Cluster			2,595,923	-
<i>Passed through Oregon State Health Authority</i>				
HIV Care Formula Grants	93.917		807	-
Maternal and Child Health Services Block Grant to the States	93.994		29,042	-
Substance Abuse and Mental Health Services Administration				
<i>Passed through Oregon State Health Authority</i>				
Opioid STR	93.788		325,000	325,000
Block Grants for Community Mental Health Services	93.958		109,194	109,194
Block Grants for Prevention and Treatment of Substance Abuse	93.959		<u>15,067</u>	<u>15,067</u>
Total Department of Health and Human Services			<u>3,400,023</u>	<u>449,261</u>
Total Expenditures of Federal Awards			<u>\$4,017,693</u>	<u>\$ 449,261</u>

TILLAMOOK COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2020

1. *Basis of presentation*

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Tillamook County under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Tillamook County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Tillamook County.

2. *Summary of significant accounting policies*

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The County has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance. Indirect costs are only charged to the Health Center Program Cluster which may not exceed 10 percent.