



Astoria, Oregon

**ANNUAL FINANCIAL REPORT
For the Year Ended June 30, 2014**

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CLATSOP COUNTY
OFFICERS AND MEMBERS OF THE GOVERNING BODY
For the Year Ended June 30, 2014

<u>District No.</u>	<u>Name and Address</u>	<u>Term Expires December 31,</u>
1	Scott Lee 800 Exchange St., Suite 410 Astoria, OR 97103	2014
2	Sarah Nebeker 800 Exchange St., Suite 410 Astoria, OR 97103	2016
3	Peter Huhtala 800 Exchange St., Suite 410 Astoria, OR 97103	2014
4	Dirk Rohne 800 Exchange St., Suite 410 Astoria, OR 97103	2016
5	Matt Samuelson (Appointed February 2014) 800 Exchange St., Suite 410 Astoria, OR 97103	2014
5	Debra Birkby (Resigned January 2014) 800 Exchange St., Suite 410 Astoria, OR 97103	2014

County Manager

Scott Somers
800 Exchange St., Suite 410
Astoria, OR 97103

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CLATSOP COUNTY
TABLE OF CONTENTS
For the Year Ended June 30, 2014

	<u>Page</u>
TRANSMITTAL LETTER	<i>i</i>
INDEPENDENT AUDITOR’S REPORT	A - C
MANAGEMENT’S DISCUSSION AND ANALYSIS	a - i
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Position.....	1
Statement of Activities.....	2
Fund Financial Statements:	
Governmental Funds	
Balance Sheet.....	3
Statement of Revenues, Expenditures and Changes in Fund Balances	4
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	5
Statements of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual: General.....	6 – 10
General Roads.....	11
Industrial Development Revolving.....	12
Proprietary Funds	
Statement of Net Position.....	13
Statement of Revenues, Expenses and Changes in Net Position	14
Statement of Cash Flows.....	15
Fiduciary Funds	
Statement of Net Position.....	16
Notes to Basic Financial Statements	17 - 41
COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES	
General Funds	
Combining Balance Sheet.....	42
Combining Statement of Revenues, Expenditures and Changes in Fund Balance.....	43
Schedules of Revenues, Expenditures and Changes in Fund Balance (Budgetary Basis) – Budget and Actual:	
Juvenile Detention Center.....	44
Insurance Reserve.....	45
Carlyle Apartments.....	46
Special Projects Fund Schedule of Revenue, Expenditures and Changes in Fund Balance.....	47
Nonmajor Governmental Funds	
Combining Balance Sheet.....	48, 49
Combining Statement of Revenues, Expenditures and Changes in Fund Balance.....	50, 51

TABLE OF CONTENTS (Continued)

Page

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

Nonmajor Governmental Funds (continued)

Combining Balance Sheets

Special Revenue Funds

General Government.....	52
Public Safety.....	53, 54
Land Use, Housing and Transportation.....	55
Economic Development.....	56
Health and Human Services	57
Education	58

Debt Service Funds.....	59
-------------------------	----

Capital Project Funds.....	60
----------------------------	----

Combining Statements of Revenues, Expenditures and Changes in Fund Balance

Special Revenue Funds

General Government.....	61
Public Safety.....	62, 63
Land Use, Housing and Transportation.....	64
Economic Development.....	65
Health and Human Services	66
Education	67

Debt Service Funds.....	68
-------------------------	----

Capital Project Funds.....	69
----------------------------	----

Schedules of Revenues, Expenditures and Changes in Fund Balance (Budgetary Basis) –

Budget and Actual:

Special Revenue Funds

General Government

County Clerk Records	70
Animal Shelter Donations	71

Public Safety

Rural Law Enforcement.....	72
Child Support.....	73
Juvenile Crime Prevention.....	74
Community Corrections Parole and Probation.....	75
Marine Patrol	76
Gambling/Drug Task Force	77
Child Custody Mediation and Drug Project	78
Liquor Enforcement.....	79
Courthouse Security.....	80
Emergency Communication	81
State Timber Enforcement.....	82

TABLE OF CONTENTS (Continued)

Page

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

Nonmajor Governmental Funds (continued)

Schedules of Revenues, Expenditures and Changes in Fund Balance (Budgetary Basis) –

Budget and Actual (continued)

Special Revenue Funds (continued)

Land Use, Housing and Transportation

Building Codes 83

Land Corner Preservation 84

Bike Paths 85

Road District #1 86

Fair Board 87

Economic Development

CEDC Fisheries 88

Video Lottery 89

Health and Human Services

Public Health 90 - 92

Commission on Children and Families 93

Mental Health Grants 94

Education

Law Library 95

4-H and Extension 96

Debt Service Funds

Bond Proceeds and Retirement 97

Bond and UAL Reserve 98

Capital Project Funds

General Roads Equipment Replacement 99

Park and Land Acquisition and Maintenance 100

Enterprise Funds:

Schedules of Revenues, Expenditures and Changes in Fund Balance (Budgetary Basis) –

Budget and Actual:

Westport Sewer Operating 101

Westport Sewer Equipment Replacement 102

Jail Commissary 103

Agency Funds:

Schedule of Changes in Assets and Liabilities 104

Schedule of Cash Receipts for Elected Officials 105

TABLE OF CONTENTS (Continued)

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS	106, 107
 GRANT COMPLIANCE – SINGLE AUDIT	
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.....	108, 109
Independent Auditor's Report on Compliance For Each Major Program and on Internal Control Over Compliance Required By OMB Circular A-133.....	110, 111
Schedule of Findings and Questioned Costs	112-114
Schedule of Expenditures of Federal Awards	115,116
Note to Schedule of Expenditures of Federal Awards	117



Clatsop County

Budget & Finance

800 Exchange St., Suite 310
Astoria, Oregon 97103
www.co.clatsop.or.us

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

December 23, 2014

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

Submitted herein is Clatsop County's Annual Financial Report for the year ended June 30, 2014. The County's financial report is in compliance with Oregon Revised Statutes which establish that the County's fiscal affairs be audited at least annually by an independent organization of certified public accountants. The County worked with the accounting firm throughout this process to ensure that all necessary information requested by the firm was submitted in a timely and comprehensive manner. The independent audit of the County's financial statements is only a part of a broader, federally mandated 'single audit' process. Standards governing the 'single audit' require the independent auditor to report not only on the fair presentation of the financial statements, but also on the County's system of internal controls and compliance with legal requirements.

Responsibility for the accuracy, completeness, and fairness of the information presented in the financial statements, notes, and disclosures resides with the County. To the best of our knowledge and belief, the financial data and associated information enclosed in this report is accurate in all material respects and is reported in a manner that presents fairly the financial position of the County and the results of operations of the County's governmental and business-type activities at June 30, 2014.

I am pleased to report that the accounting firm Boldt, Carlisle & Smith has finished their independent audit of the County and is issuing an 'unmodified opinion' of the County finances. An 'unmodified opinion' is issued when the independent auditor believes the County's finances are sound and the financial statements are fairly and appropriately presented and are in accordance with Generally Accepted Accounting Principles (GAAP).

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

Finally, I want to thank the Board of County Commissioners and the County Manager whose leadership, interest in, and support of, the County's financial obligations have contributed significantly to the quality of the County's fiscal operations.

Sincerely,

A handwritten signature in blue ink, appearing to read "Monica Steele".

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

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
CLATSOP COUNTY
Astoria, Oregon

Report On The Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, a discretely presented component unit, each major fund, and the aggregate remaining fund information of **CLATSOP COUNTY** as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Clatsop County Housing Authority, which represent 4.19 percent, 1.61 percent, and 3.33 percent, respectively, of the assets, net position, and revenues of the total primary government. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Clatsop County Housing Authority, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

INDEPENDENT AUDITOR'S REPORT (Continued)

Auditor's Responsibility (continued)

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.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, a discretely presented component unit, each major fund, and the aggregate remaining fund information of **CLATSOP COUNTY**, as of June 30, 2014, the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparisons for the General, General Roads and Industrial Development Revolving 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 - i* 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 transmittal letter and the combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the basic financial statements.

INDEPENDENT AUDITOR'S REPORT (Continued)

Other Information (continued)

The combining and individual fund financial statements and 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 and individual fund financial statements and 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.

The transmittal letter has 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 it.

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 December 29, 2014, on our consideration of the 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Other Reporting Required by Oregon Minimum Standards

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated December 29, 2014, 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 not to provide an opinion on compliance.

Boldt Carlisle + Smith
Certified Public Accountants
Salem, Oregon
December 29, 2014
By:



Bradley G. Bingenheimer, Member

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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CLATSOP COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2014

As management of Clatsop County, Oregon, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2014. We encourage readers to consider this information in conjunction with the financial statements.

FINANCIAL HIGHLIGHTS

- Clatsop County's assets exceeded its liabilities at the close of the current fiscal year by \$202,603,874 (*net position*). Of this amount, \$180,796,965 is net investment in capital assets and \$7,593,588 (*unrestricted*) may be used to meet the County's ongoing obligations.
- The County's total net position decreased by \$6,762,228 from the prior year primarily due to depreciation of capital assets.
- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balance of \$21,973,379; a decrease of \$1,339,345 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$4,014,382; an increase of \$810,098 in comparison with the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

- The *statement of net position* presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.
- The *statement of activities* presents information detailing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenue and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

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

The County financial statements include the financial information for four blended component units: Clatsop County Road District #1, Clatsop County 4-H Extension Service District, Clatsop County Rural Law Enforcement, and Westport Sewer Service District. In addition, the County financial statements include the financial information for the Clatsop County Housing Authority, which is shown as a discrete component unit.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental, proprietary, and fiduciary.

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

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

Information on the County's major governmental funds is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances (General, General Roads, Industrial Development Revolving and Special Projects). Data for the remaining governmental funds (non-major governmental funds) are combined into a single aggregate presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget for all funds. A budgetary comparison statement has been provided to demonstrate compliance with the budget.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Proprietary funds. The County maintains three proprietary (*enterprise*) funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its sewer operations and equipment, as well as jail commissary.

Enterprise funds provide the same type of information as the government-wide financial statements, only in more detail. Individual fund data for the enterprise funds is provided elsewhere in this report.

Fiduciary funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. The County has approximately twenty fiduciary funds; these funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support County programs. The accounting used in fiduciary funds is similar to that used for enterprise funds.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the financial data provided in the government-wide and fund financial statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. The County's assets exceeded liabilities by \$202,603,874 (*net position*) at the close of the most recent fiscal year.

By far, the largest portion of the County's total net position (88%) is the net investment in capital assets (e.g. infrastructure, buildings, machinery and equipment). The County uses these capital assets to provide services to citizens. These assets are *not* available for future spending. At June 30, 2014, the County's net investment in capital assets was \$180,796,965.

At the end of the current fiscal year, the County reports positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

STATEMENT OF NET POSITION

	Governmental Activities		Business-type Activities		Totals	
	2014	2013	2014	2013	2014	2013
Assets						
Current and other assets	\$ 24,964,209	\$ 27,600,365	\$ 131,602	\$ 126,629	\$ 25,095,811	\$ 27,726,994
Capital assets, net	<u>180,838,665</u>	<u>186,143,835</u>	<u>657,037</u>	<u>747,547</u>	<u>181,495,702</u>	<u>186,891,382</u>
Total assets	<u>205,802,874</u>	<u>213,744,200</u>	<u>788,639</u>	<u>874,176</u>	<u>206,591,513</u>	<u>214,618,376</u>
Liabilities						
Long-term obligations	2,562,483	3,737,158	81,381	86,502	2,643,864	3,823,660
Other liabilities	<u>1,336,429</u>	<u>1,425,113</u>	<u>7,346</u>	<u>3,501</u>	<u>1,343,775</u>	<u>1,428,614</u>
Total liabilities	<u>3,898,912</u>	<u>5,162,271</u>	<u>88,727</u>	<u>90,003</u>	<u>3,987,639</u>	<u>5,252,274</u>
Net Position						
Net investments in						
capital assets	180,221,309	185,526,479	575,656	661,045	180,796,965	186,187,524
Restricted	14,213,321	15,972,394	-	-	14,213,321	15,972,394
Unrestricted	<u>7,469,332</u>	<u>7,083,056</u>	<u>124,256</u>	<u>123,128</u>	<u>7,593,588</u>	<u>7,206,184</u>
Total net position	<u>\$ 201,903,962</u>	<u>\$ 208,581,929</u>	<u>\$ 699,912</u>	<u>\$ 784,173</u>	<u>\$ 202,603,874</u>	<u>\$ 209,366,102</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

STATEMENT OF ACTIVITIES

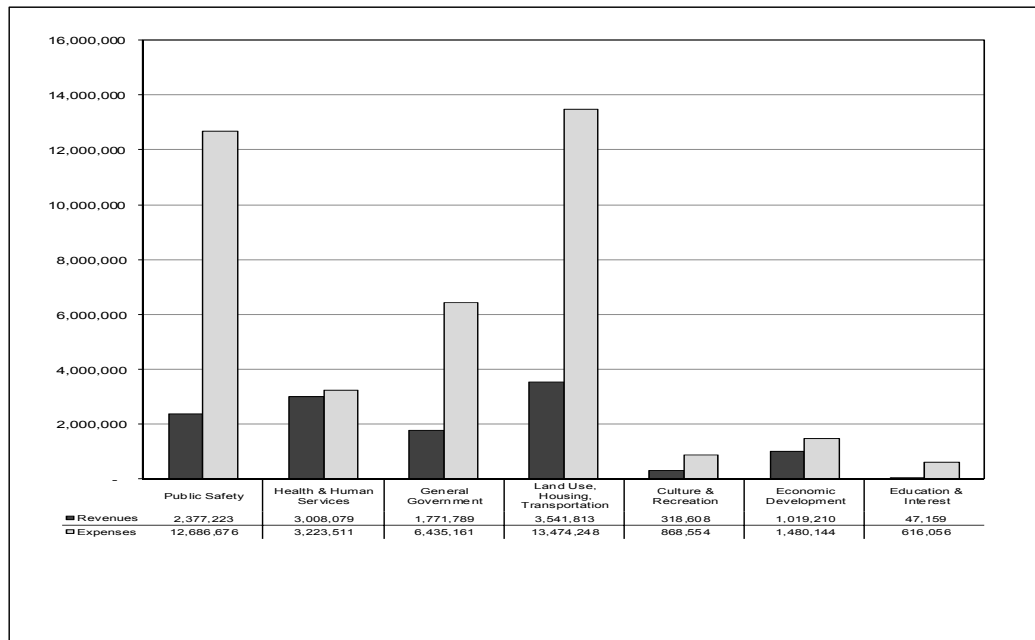
	Governmental Activities		Business-type Activities		Totals	
	2014	2013	2014	2013	2014	2013
Revenues						
Charges for services	\$ 3,721,981	\$ 4,311,098	\$ 129,023	\$ 119,385	\$ 3,851,004	\$ 4,430,483
Operating grants and contributions	8,297,588	9,058,686	-	-	8,297,588	9,058,686
Capital grants and contributions	64,312	115,058	-	-	64,312	115,058
Taxes	11,721,531	11,740,619	-	-	11,721,531	11,740,619
Other taxes	1,098,391	1,074,080	-	-	1,098,391	1,074,080
Timber and land sales	6,730,775	4,996,352	-	-	6,730,775	4,996,352
Interest earnings	177,758	159,433	573	553	178,331	159,986
Other	273,860	240,780	176	221	274,036	241,001
Gain/(loss) on sales of capital assets	8,187	(768,051)	-	-	8,187	(768,051)
Total revenue	32,094,383	30,928,055	129,772	120,159	32,224,155	31,048,214
Expenses						
General government	6,435,161	6,500,917	-	-	6,435,161	6,500,917
Public safety and justice	12,686,676	12,667,349	-	-	12,686,676	12,667,349
Land use housing and transportation	13,474,248	13,332,524	-	-	13,474,248	13,332,524
Culture and recreation	868,554	932,680	-	-	868,554	932,680
Economic development	1,480,144	1,483,807	-	-	1,480,144	1,483,807
Health and human services	3,223,511	3,307,104	-	-	3,223,511	3,307,104
Education	546,688	516,545	-	-	546,688	516,545
Interest on long-term obligations	69,368	144,109	-	-	69,368	144,109
Sewer	-	-	138,034	138,785	138,034	138,785
Jail commissary	-	-	63,999	52,241	63,999	52,241
Total expenses	38,784,350	38,885,035	202,033	191,026	38,986,383	39,076,061
Increase/(decrease) in net position						
before transfers:	(6,689,967)	(7,956,980)	(72,261)	(70,867)	(6,762,228)	(8,027,847)
Transfers	12,000	12,000	(12,000)	(12,000)	-	-
Change in net position	(6,677,967)	(7,944,980)	(84,261)	(82,867)	(6,762,228)	(8,027,847)
Beginning net position	208,581,929	216,526,909	784,173	867,040	209,366,102	217,393,949
Ending net position	\$ 201,903,962	\$ 208,581,929	\$ 699,912	\$ 784,173	\$ 202,603,874	\$ 209,366,102

For the most part, increases in expenses closely parallel inflation and growth in the demand for services. Additionally, where expenses decreased from prior years, this can be directly attributed to the decrease in revenues in the governmental activities.

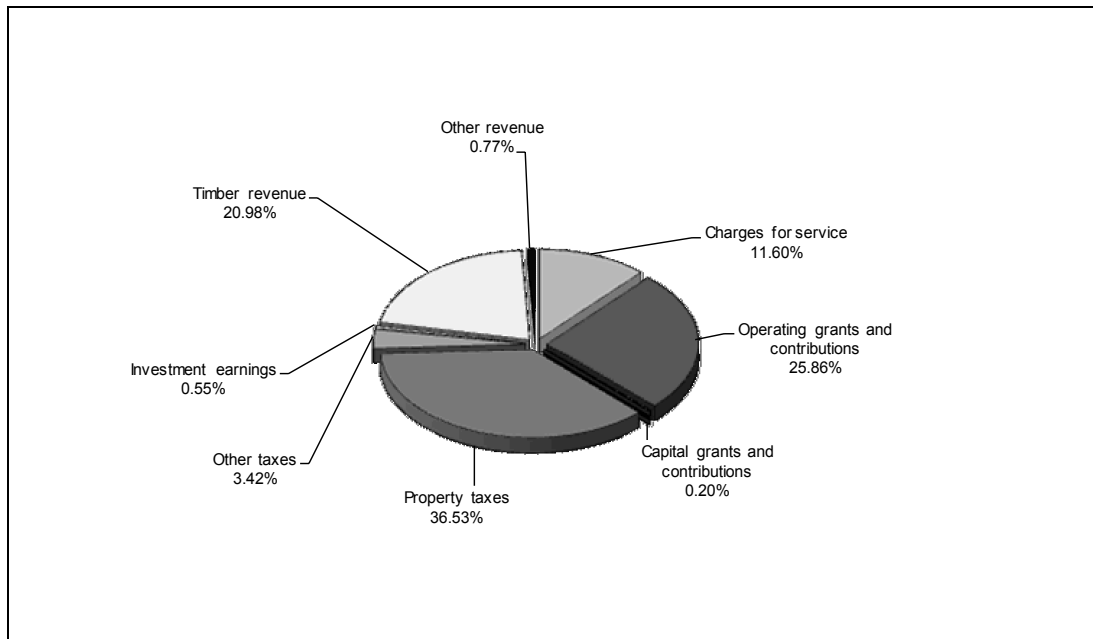
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

The following graph shows the County's governmental activities expenses and revenues by program.



The following graph shows the County's governmental activities by revenue source.



MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$4,014,382 indicating a high degree of liquidity for the General Fund. The fund balance of the County's General Fund increased by \$810,098 during the current fiscal year, this is primarily due to decreases in personnel expenditures and increased timber revenues.

The General Roads Fund receives State fuel taxes which are used to maintain the County's roads. The ending fund balance of \$2,675,700 is an increase of \$167,979 from the prior year primarily due to a decrease in personnel costs.

The Industrial Development Revolving Fund reports the financial activity of the County's North Coast Business Park property. The fund balance decreased by \$2,235,140 due to construction costs for significant completion of a major road project – Ensign Lane.

The Special Projects Fund had an ending fund balance of \$2,852,169, this is an increase of \$1,247,388 from the prior year. Most of the increase is a result of an increase in timber revenues as well as some projects that were budgeted but did not occur.

The nonmajor governmental funds collectively ended the year with fund balances of \$8,099,172, a decrease of \$1,372,789.

The County's proprietary funds report the financial activity for the operations of the Westport Sewer System and the Jail Commissary. The ending net position of these funds was \$699,912 which is a decrease of \$84,261 from the prior year primarily due to depreciation of capital assets.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final budget were primarily due to decreased personnel costs as a result of PERS postponing rate increases.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of June 30, 2014, amounts to \$181,495,702 (net of accumulated depreciation). This investment in capital assets includes infrastructure, buildings and improvements, land, furniture and fixtures, tools and heavy equipment, and motor vehicles.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

CAPITAL ASSETS AND DEBT ADMINISTRATION (continued)

Clatsop County's Capital Assets (Net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$ 6,828,128	\$ 6,828,128	\$ 22,039	\$ 22,039	\$ 6,850,167	\$ 6,850,167
Computers and Equipment	281,571	222,074	-	-	281,571	222,074
Tools and Equipment	235,092	24,219	-	-	235,092	24,219
Equipment and Vehicles	1,500,195	1,422,580	14,183	26,087	1,514,378	1,448,667
Furniture and Fixtures	114,402	142,671	-	-	114,402	142,671
Buildings and Improvements	14,544,961	15,061,930	620,815	699,421	15,165,776	15,761,351
Construction in Progress	973,741	1,246,772	-	-	973,741	1,246,772
Intangibles	14,731	18,413	-	-	14,731	18,413
Infrastructure-non deprec	66,822,552	66,822,552	-	-	66,822,552	66,822,552
Infrastructure	89,523,292	94,354,496	-	-	89,523,292	94,354,496
Total	<u>\$ 180,838,665</u>	<u>\$ 186,143,835</u>	<u>\$ 657,037</u>	<u>\$ 747,547</u>	<u>\$ 181,495,702</u>	<u>\$ 186,891,382</u>

Additional information regarding the County's capital assets can be found in Note 4.

Long-term obligations. At the end of this fiscal year, the County had total debt outstanding of \$2,956,436. The debt includes a capital lease with Dell in the amount of \$43,179 for computers, and the balance of the wastewater treatment improvement loan of \$81,381. The remainder of the debt amount is made up of compensated absences in the amount \$815,462.

Additionally other debt include bonds payable of \$2,059,593 issued in 2012 to finance the repayment of a tax settlement between Georgia Pacific, Clatsop County, and Clatsop County Taxing Districts. While the debt is listed as a full faith and credit obligation of the County each taxing district is responsible for their annual repayment portion.

	Governmental Activities		Business-type Activities		Other Debt		Totals	
	2014	2013	2014	2013	2014	2013	2014	2013
Bond payable	\$ -	\$ 1,170,796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,170,796
Loans payable	43,180	230,541	81,381	86,502	2,059,593	2,292,947	2,184,154	317,043
Compensated absences	815,462	840,816	-	-	-	-	815,462	840,816
Total	<u>\$ 858,642</u>	<u>\$ 2,242,153</u>	<u>\$ 81,381</u>	<u>\$ 86,502</u>	<u>\$ 2,059,593</u>	<u>\$ 2,292,947</u>	<u>\$ 2,999,616</u>	<u>\$ 4,621,602</u>

Additional information on the County's long-term obligations can be found in Note 5 and 6.

MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

Key Economic Factors and Budget Information for the Future

- The Board’s Budget Policy allowing the use of additional timber revenue for General Fund operations.
- Setting aside a reserve for the County’s unfunded PERS liability.
- Implementation of the County’s adopted Long-Term Financial Plan
- Declining state and federal revenues
- Increased personnel costs associated with cost-of-living adjustments, annual step increases for eligible employees, increased health care costs, and PERS.

All of these factors were considered in preparing the County’s budget for fiscal year 2014-15.

Request for Information

This financial report is designed to provide a general overview for those with an interest in Clatsop County’s finances. Questions concerning any of the information provided in this report or request for additional financial information should be directed to the following address:

Monica Steele, Director
Clatsop County Budget & Finance
800 Exchange St., Suite 310
Astoria, OR 97103

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BASIC FINANCIAL STATEMENTS

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CLATSOP COUNTY

**STATEMENT OF NET POSITION
June 30, 2014**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Clatsop County Housing Authority
<u>ASSETS</u>				
Cash and investments	\$ 21,985,977	\$ 98,709	\$ 22,084,686	\$ 25,146
Receivables, net	2,688,887	32,893	2,721,780	4,047
Prepaid items	8,400	-	8,400	-
Inventory	280,945	-	280,945	-
Cash and investments-restricted	-	-	-	1,073,835
Capital assets:				
Land, improvements and construction in progress	74,624,421	22,039	74,646,460	1,413,235
Other capital assets, net	106,214,244	634,998	106,849,242	6,136,413
TOTAL ASSETS	205,802,874	788,639	206,591,513	8,652,676
<u>LIABILITIES</u>				
Accounts payable and accrued expenses	1,014,742	6,584	1,021,326	86,997
Payroll and related liabilities	308,583	-	308,583	6,994
Accrued interest	2,832	762	3,594	16,438
Deposits	10,272	-	10,272	57,593
Long-term obligations:				
Due within one year	856,742	5,266	862,008	509,488
Due in more than one year	1,705,741	76,115	1,781,856	4,716,817
TOTAL LIABILITIES	3,898,912	88,727	3,987,639	5,394,327
<u>NET POSITION</u>				
Net investment in capital assets	180,221,309	575,656	180,796,965	2,329,681
Restricted for:				
Highways and streets	3,224,471	-	3,224,471	-
Education	153,481	-	153,481	-
Economic development	4,460,675	-	4,460,675	-
Health and human services	381,097	-	381,097	-
Public safety	3,709,979	-	3,709,979	-
County fair	700,068	-	700,068	-
Land corner preservation	173,815	-	173,815	-
Parks	1,240,667	-	1,240,667	-
Animal shelter	156,075	-	156,075	-
Other	12,993	-	12,993	1,016,242
Unrestricted	7,469,332	124,256	7,593,588	(87,574)
TOTAL NET POSITION	\$ 201,903,962	\$ 699,912	\$ 202,603,874	\$ 3,258,349

See accompanying notes

CLATSOP COUNTY

**STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2014**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Unit
					Governmental Activities	Business-type Activities	Totals	Clatsop County Housing Authority
Primary government:								
Governmental activities								
General government	\$ 6,435,161	\$ 1,320,921	\$ 450,868	\$ -	\$ (4,663,372)	\$ -	\$ (4,663,372)	\$ -
Public safety	12,686,676	511,938	1,865,285	-	(10,309,453)	-	(10,309,453)	-
Land use, housing and transportation	13,474,248	826,144	2,651,357	64,312	(9,932,435)	-	(9,932,435)	-
Parks, culture and recreation	868,554	243,480	75,128	-	(549,946)	-	(549,946)	-
Economic development	1,480,144	11,614	1,007,596	-	(460,934)	-	(460,934)	-
Health and human services	3,223,511	760,725	2,247,354	-	(215,432)	-	(215,432)	-
Education	546,688	47,159	-	-	(499,529)	-	(499,529)	-
Interest on long-term obligations	69,368	-	-	-	(69,368)	-	(69,368)	-
TOTAL GOVERNMENTAL ACTIVITIES	38,784,350	3,721,981	8,297,588	64,312	(26,700,469)	-	(26,700,469)	-
Business-type activities								
Westport sewer	138,034	74,001	-	-	-	(64,033)	(64,033)	-
Jail commissary	63,999	55,022	-	-	-	(8,977)	(8,977)	-
TOTAL BUSINESS-TYPE ACTIVITIES	202,033	129,023	-	-	-	(73,010)	(73,010)	-
Total primary government	38,986,383	3,851,004	8,297,588	64,312	(26,700,469)	(73,010)	(26,773,479)	-
Component unit:								
Clatsop County Housing Authority	\$ 1,052,893	\$ 936,822	\$ 35,257	\$ -				(80,814)
General revenues								
Taxes					11,721,531	-	11,721,531	-
Other taxes					1,098,391	-	1,098,391	-
Timber and land sales					6,730,775	-	6,730,775	-
Investment earnings					177,758	573	178,331	19,859
Other					273,860	176	274,036	-
(Loss) on sale of capital assets					8,187	-	8,187	-
Transfers					12,000	(12,000)	-	-
TOTAL GENERAL REVENUES AND TRANSFERS					20,022,502	(11,251)	20,011,251	19,859
CHANGE IN NET POSITION					(6,677,967)	(84,261)	(6,762,228)	(60,955)
NET POSITION - Beginning of year					208,581,929	784,173	209,366,102	3,319,304
NET POSITION - End of year					\$ 201,903,962	\$ 699,912	\$ 202,603,874	\$ 3,258,349

See accompanying notes

CLATSOP COUNTY

**BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2014**

	General	General Roads	Industrial Development Revolving	Special Projects	Total Nonmajor Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 4,633,789	\$ 2,567,836	\$ 3,850,376	2,888,303	\$ 8,045,673	\$ 21,985,977
Receivables, net	1,021,592	211,586	-	749,605	706,104	2,688,887
Prepaid items	-	-	-	-	8,400	8,400
Inventory	-	280,945	-	-	-	280,945
TOTAL ASSETS	<u>\$ 5,655,381</u>	<u>\$ 3,060,367</u>	<u>\$ 3,850,376</u>	<u>\$ 3,637,908</u>	<u>\$ 8,760,177</u>	<u>\$ 24,964,209</u>
LIABILITIES						
Accounts payable and accrued expenditures	\$ 317,859	\$ 344,840	\$ 18,419	36,172	\$ 297,436	\$ 1,014,726
Accrued payroll and liabilities	203,346	39,827	-	-	65,426	308,599
Deposits	-	-	-	-	10,272	10,272
TOTAL LIABILITIES	<u>521,205</u>	<u>384,667</u>	<u>18,419</u>	<u>36,172</u>	<u>373,134</u>	<u>1,333,597</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	619,795	-	-	749,567	287,871	1,657,233
FUND BALANCES						
Nonspendable	-	280,945			8,400	289,345
Restricted	-	2,394,755	3,831,957		7,986,609	14,213,321
Committed	-	-	-	2,852,169	75,841	2,928,010
Assigned	499,999	-	-		28,322	528,321
Unassigned	4,014,382	-	-	-	-	4,014,382
TOTAL FUND BALANCES	<u>4,514,381</u>	<u>2,675,700</u>	<u>3,831,957</u>	<u>2,852,169</u>	<u>8,099,172</u>	<u>21,973,379</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 5,655,381</u>	<u>\$ 3,060,367</u>	<u>\$ 3,850,376</u>	<u>\$ 3,637,908</u>	<u>\$ 8,760,177</u>	

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION**

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	180,838,665
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds	1,657,233
The net post-employment benefits obligations is reported in the statement of net position but is not reported in the funds	(1,703,841)
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds	(861,474)

NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 201,903,962

See accompanying notes

CLATSOP COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2014

	General	General Roads	Industrial Development Revolving	Special Projects	Total Nonmajor Funds	Total Governmental Funds
REVENUES						
Property taxes	\$ 7,976,920	\$ -	\$ -	\$ -	\$ 3,848,063	\$ 11,824,983
Timber and land sales	3,574,318	-	-	16,085	2,390,805	5,981,208
Other taxes	510,416	2,608,373	-	-	297,607	3,416,396
Licenses, permits and fees	137,690	431,778	-	-	494,636	1,064,104
Intergovernmental	3,572,729	-	-	83,000	5,786,037	9,441,766
Charges for services	606,995	-	-	-	895,103	1,502,098
Fines and forfeitures	29,089	-	-	-	56,837	85,926
Interest	27,678	14,145	24,897	55,392	47,936	170,048
Miscellaneous	1,397,866	48,425	-	6,294	1,197,227	2,649,812
TOTAL REVENUES	<u>17,833,701</u>	<u>3,102,721</u>	<u>24,897</u>	<u>160,771</u>	<u>15,014,251</u>	<u>36,136,341</u>
EXPENDITURES						
General government	5,226,928	-	-	81,310	51,878	5,360,116
Public safety	9,894,841	5,722,142	-	-	4,894,295	20,511,278
Parks, culture, and recreation	205,932	-	-	-	583,254	789,186
Land use, housing and transportation	611,156	-	-	-	528,679	1,139,835
Health and human services	338,305	-	-	-	926,731	1,265,036
Economic development	-	-	135,008	-	3,241,546	3,376,554
Education	-	-	-	-	591,140	591,140
Capital outlay	-	-	2,125,029	303,980	630,017	3,059,026
Debt service	-	-	-	160,340	1,235,175	1,395,515
TOTAL EXPENDITURES	<u>16,277,162</u>	<u>5,722,142</u>	<u>2,260,037</u>	<u>545,630</u>	<u>12,682,715</u>	<u>37,487,686</u>
Excess (deficiency) of revenues over expenditures	<u>1,556,539</u>	<u>(2,619,421)</u>	<u>(2,235,140)</u>	<u>(384,859)</u>	<u>2,331,536</u>	<u>(1,351,345)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	1,626,850	3,124,000	-	1,632,247	1,194,475	7,577,572
Transfers out	(2,330,172)	(336,600)	-	-	(4,898,800)	(7,565,572)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(703,322)</u>	<u>2,787,400</u>	<u>-</u>	<u>1,632,247</u>	<u>(3,704,325)</u>	<u>12,000</u>
Net change in fund balances	853,217	167,979	(2,235,140)	1,247,388	(1,372,789)	(1,339,345)
Fund balances at beginning of year	<u>3,661,164</u>	<u>2,507,721</u>	<u>6,067,097</u>	<u>1,604,781</u>	<u>9,471,961</u>	<u>23,312,724</u>
Fund balances at end of year	<u>\$ 4,514,381</u>	<u>\$ 2,675,700</u>	<u>\$ 3,831,957</u>	<u>\$ 2,852,169</u>	<u>\$ 8,099,172</u>	<u>\$ 21,973,379</u>

See accompanying notes

CLATSOP 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, 2014**

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ (1,339,345)

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Governmental funds report outlays for capital assets 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	\$ 3,968,146	
Depreciation	<u>(9,256,066)</u>	(5,287,920)

The net effect of (loss) on disposal of capital assets is to decrease net position (17,250)

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 (103,452)

Governmental funds report as revenues certain contract payments and other revenues when they are measurable and available (80,658)

In the statement of activities, the change in the net pension asset is reported as additional expenses for amortization (1,029,559)

The change in other post-employment benefits are reported as additional expenses in the statement of activities (208,836)

Repayment of long-term obligations principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the statement of net position. 1,383,511

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		<u>5,542</u>
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ (6,677,967)

See accompanying notes

CLATSOP COUNTY

**GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	Budget		Actual	Variance
	Original	Final		
REVENUES				
Property taxes	\$ 7,692,900	\$ 7,692,900	\$ 7,976,920	\$ 284,020
Timber and land sales	2,890,200	3,440,200	3,574,318	134,118
Other taxes	415,500	415,500	510,416	94,916
Licenses and permits	121,000	121,000	137,690	16,690
Intergovernmental	3,332,000	3,375,795	3,443,792	67,997
Charges for services	637,200	637,400	606,995	(30,405)
Fines and forfeitures	29,700	29,700	29,089	(611)
Interest earnings	14,000	14,000	24,818	10,818
Other	1,126,700	1,136,167	1,240,480	104,313
TOTAL REVENUES	16,259,200	16,862,662	17,544,518	681,856
EXPENDITURES				
Board of Commissioners				
Personal services	100	100	2	98
Materials and services	85,300	85,300	64,629	20,671
Total Board of Commissioners	85,400	85,400	64,631	20,769
Board of Property Tax Appeals				
Personal services	40,300	40,300	34,992	5,308
Materials and services	2,700	2,700	1,357	1,343
Total Board of Property Tax Appeals	43,000	43,000	36,349	6,651
County Administrator				
Personal services	283,300	289,300	288,073	1,227
Materials and services	12,900	12,900	9,983	2,917
Total County Administrator	296,200	302,200	298,056	4,144
Employee Relations				
Personal services	217,200	217,200	213,508	3,692
Materials and services	80,600	80,600	33,749	46,851
Other charges	8,600	8,600	5,318	3,282
Total Employee Relations	306,400	306,400	252,575	53,825
Assessment and Taxation				
Personal services	1,289,200	1,289,200	1,216,719	72,481
Materials and services	106,300	106,300	94,456	11,844
Total Assessment and Taxation	1,395,500	1,395,500	1,311,175	84,325

Continued on next page

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

	Budget		Actual	Variance
	Original	Final		
EXPENDITURES (Continued)				
Property Management				
Personal services	\$ 39,200	\$ 39,200	\$ 38,623	\$ 577
Materials and services	11,900	11,550	5,247	6,303
Other charges	-	350	161	189
Total Property Management	51,100	51,100	44,031	7,069
County Counsel				
Materials and services	110,600	110,600	95,211	15,389
Clerk - Admin and Elections				
Personal services	244,000	244,000	224,883	19,117
Materials and services	82,000	82,000	69,456	12,544
Total Clerk - Admin and Elections	326,000	326,000	294,339	31,661
Clerk - Records				
Personal services	161,900	161,900	154,642	7,258
Materials and services	21,800	21,800	18,623	3,177
Total Clerk - Records	183,700	183,700	173,265	10,435
Finance and Treasury				
Personal services	451,400	451,400	422,293	29,107
Materials and services	62,700	62,700	58,209	4,491
Total Finance and Treasury	514,100	514,100	480,502	33,598
Information Systems				
Personal services	565,300	565,300	561,886	3,414
Materials and services	218,000	218,000	214,002	3,998
Total Information Systems	783,300	783,300	775,888	7,412
Building and Grounds				
Personal services	495,100	495,100	386,182	108,918
Materials and services	493,400	493,400	545,582	(52,182)
Other charges	600	600	582	18
Total Building and Grounds	989,100	989,100	932,346	56,754

Continued on next page

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

	Budget		Actual	Variance
	Original	Final		
EXPENDITURES (Continued)				
Miscellaneous				
Materials and services	224,200	248,267	248,214	\$ 53
Other charges	51,000	51,000	48,007	2,993
Total Miscellaneous	275,200	299,267	296,221	3,046
Animal Control				
Personal services	221,200	221,200	218,892	2,308
Materials and services	72,900	72,900	56,661	16,239
Total Animal Control	294,100	294,100	275,553	18,547
District Attorney				
Personal services	1,521,700	1,521,700	1,461,386	60,314
Materials and services	79,700	79,700	75,722	3,978
Total District Attorney	1,601,400	1,601,400	1,537,108	64,292
Medical Examiner				
Materials and services	43,400	43,400	38,000	5,400
Sheriff Support Division				
Personal services	337,800	337,800	334,526	3,274
Materials and services	44,600	44,600	33,284	11,316
Total Sheriff Support Division	382,400	382,400	367,810	14,590
Sheriff Criminal Division				
Personal services	2,672,500	2,672,500	2,587,266	85,234
Materials and services	588,500	653,500	630,754	22,746
Other charges	4,000	13,500	7,854	5,646
Total Sheriff Criminal Division	3,265,000	3,339,500	3,225,874	113,626
Corrections				
Personal services	2,466,100	2,466,100	2,412,098	54,002
Materials and services	469,300	469,300	423,745	45,555
Other charges	5,000	5,000	3,488	1,512
Total Corrections	2,940,400	2,940,400	2,839,331	101,069
Juvenile Department				
Personal services	531,100	584,630	579,389	5,241
Materials and services	22,900	107,980	66,699	41,281
Other charges	1,000	1,000	253	747
Capital outlay	-	31,390	-	31,390
Total Juvenile Department	555,000	725,000	646,341	78,659

Continued on next page

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

	Budget			
	Original	Final	Actual	Variance
EXPENDITURES (Continued)				
Corrections Work Crew				
Personal services	\$ 204,000	\$ 204,000	\$ 169,916	\$ 34,084
Materials and services	25,000	25,000	18,376	6,624
Total Corrections Work Crew	229,000	229,000	188,292	40,708
Emergency Services				
Personal services	197,200	197,200	187,745	9,455
Materials and services	87,300	109,795	88,869	20,926
Capital outlay	-	64,500	56,597	7,903
Total Emergency Services	284,500	371,495	333,211	38,284
Surveyor				
Personal services	114,000	114,000	113,289	711
Materials and services	4,900	4,900	3,053	1,847
Total Surveyor	118,900	118,900	116,737	2,163
Community Development				
Personal services	404,700	404,700	368,411	36,289
Materials and services	153,400	233,400	233,854	(454)
Total Community Development	558,100	638,100	602,265	35,835
Parks Maintenance				
Personal services	158,800	158,800	156,150	2,650
Materials and services	47,300	47,300	49,695	(2,395)
Other charges	300	300	87	213
Total Parks Maintenance	206,400	206,400	205,932	468
Jail Nurse				
Personal services	203,300	203,300	209,705	(6,405)
Materials and services	199,800	199,800	128,600	71,200
Total Jail Nurse	403,100	403,100	338,305	64,795
Contingency	1,726,000	1,493,300	-	1,493,300
TOTAL EXPENDITURES	17,967,300	18,176,162	15,769,348	2,406,814
Excess (deficiency) of revenues over expenditures	(1,708,100)	(1,313,500)	1,775,170	3,088,670

Continued on next page

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

	Budget		Actual	Variance
	Original	Final		
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 1,365,100	\$ 1,365,100	\$ 1,365,100	\$ -
Transfers out	<u>(1,955,000)</u>	<u>(2,335,000)</u>	<u>(2,330,172)</u>	<u>4,828</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(589,900)</u>	<u>(969,900)</u>	<u>(965,072)</u>	<u>4,828</u>
Net change in fund balance	(2,298,000)	(2,283,400)	810,098	3,093,498
Fund balance at beginning of year	<u>2,482,100</u>	<u>2,482,100</u>	<u>3,204,284</u>	<u>722,184</u>
Fund balance at end of year	<u>\$ 184,100</u>	<u>\$ 198,700</u>	<u>\$ 4,014,382</u>	<u>\$ 3,815,682</u>

See accompanying notes

CLATSOP COUNTY

**GENERAL ROADS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	Budget		Actual	Variance
	Original	Final		
REVENUES				
Intergovernmental	\$ 2,754,600	\$ 2,754,600	\$ 2,608,373	\$ (146,227)
Charges for services	575,000	575,000	431,778	(143,222)
Interest earnings	10,000	10,000	14,145	4,145
Other	69,700	69,700	48,425	(21,275)
TOTAL REVENUES	3,409,300	3,409,300	3,102,721	(306,579)
EXPENDITURES				
Administration and Support				
Personal services	520,700	520,700	517,097	3,603
Materials and services	136,500	136,500	131,602	4,898
Other charges	60,000	60,000	60,000	-
Capital outlay	53,300	53,300	38,509	14,791
Total Administration and Support	770,500	770,500	747,208	23,292
Maintenance and Construction				
Personal services	2,352,200	2,352,200	2,128,447	223,753
Materials and services	3,652,800	3,652,800	2,882,384	770,416
Other charges	53,000	53,000	20,829	32,171
Capital outlay	29,000	29,000	8,723	20,277
Total Maintenance and Construction	6,087,000	6,087,000	5,040,383	1,046,617
Contingency	1,514,200	1,514,200	-	1,514,200
TOTAL EXPENDITURES	8,371,700	8,371,700	5,787,591	2,584,109
Excess (deficiency) of revenues over expenditures	(4,962,400)	(4,962,400)	(2,684,870)	2,277,530
OTHER FINANCING SOURCES (USES)				
Transfers in	3,124,100	3,124,100	3,124,000	(100)
Transfers out	(336,600)	(336,600)	(336,600)	-
TOTAL OTHER FINANCING SOURCES (USES)	2,787,500	2,787,500	2,787,400	(100)
Net change in fund balance	(2,174,900)	(2,174,900)	102,530	2,277,430
Fund balance at beginning of year	2,174,900	2,174,900	2,292,225	117,325
Fund balance at end of year	\$ -	\$ -	\$ 2,394,755	\$ 2,394,755
Reconciliation of budgetary basis to generally accepted accounting principles				
Inventory			280,945	
Net position			\$ 2,675,700	

See accompanying notes

CLATSOP COUNTY

**INDUSTRIAL DEVELOPMENT REVOLVING FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	Budget		Actual	Variance
	Original	Final		
REVENUES				
Interest earnings	\$ 35,000	\$ 35,000	\$ 24,897	\$ (10,103)
EXPENDITURES				
Materials and services	124,400	124,400	132,708	(8,308)
Other charges	2,300	2,300	2,300	-
Capital outlay	1,756,000	2,283,000	2,125,029	157,971
Contingency	3,890,900	3,363,900	-	3,363,900
TOTAL EXPENDITURES	<u>5,773,600</u>	<u>5,773,600</u>	<u>2,260,037</u>	<u>3,513,563</u>
Excess (deficiency) of revenues over expenditures	<u>(5,738,600)</u>	<u>(5,738,600)</u>	<u>(2,235,140)</u>	<u>3,503,460</u>
Fund balance at beginning of year	<u>5,738,600</u>	<u>5,738,600</u>	<u>6,067,097</u>	<u>328,497</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,831,957</u>	<u>\$ 3,831,957</u>

See accompanying notes

CLATSOP COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2014

	Business-type Activities			
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Jail Commissary	Total Enterprise Funds
<u>ASSETS</u>				
Current assets				
Cash and investments	\$ 9,190	\$ 63,502	\$ 26,017	\$ 98,709
Receivables	19,352	-	13,541	32,893
Total current assets	28,542	63,502	39,558	131,602
Capital assets				
Land	22,039	-	-	22,039
Other capital assets, net	620,815	-	14,183	634,998
Total capital assets, net	642,854	-	14,183	657,037
TOTAL ASSETS	671,396	63,502	53,741	788,639
<u>LIABILITIES</u>				
Current liabilities				
Accounts payable and accrued expenses	2,492	-	4,092	6,584
Accrued interest payable	-	762	-	762
Current portion of long-term obligations	-	5,266	-	5,266
Total current liabilities	2,492	6,028	4,092	12,612
Long-term obligations	-	76,115	-	76,115
TOTAL LIABILITIES	2,492	82,143	4,092	88,727
<u>NET POSITION</u>				
Net investment in capital assets	642,854	(81,381)	14,183	575,656
Unrestricted	26,050	62,740	35,466	124,256
TOTAL NET POSITION	\$ 668,904	\$ (18,641)	\$ 49,649	\$ 699,912

See accompanying notes

CLATSOP COUNTY

**STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2014**

	Business-type Activities			
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Jail Commissary	Total Enterprise Funds
OPERATING REVENUES				
Charges for services	\$ 73,999	\$ -	\$ 21,898	\$ 95,897
Fines and forfeitures	-	-	33,123	33,123
TOTAL OPERATING REVENUES	<u>73,999</u>	<u>-</u>	<u>55,021</u>	<u>129,020</u>
OPERATING EXPENSES				
Personal services	9,852	-	-	9,852
Materials and services	32,454	3,618	52,407	88,479
Other charges	6,042	300	4,500	10,842
Depreciation	<u>78,606</u>	<u>4,813</u>	<u>7,091</u>	<u>90,510</u>
TOTAL OPERATING EXPENSES	<u>126,954</u>	<u>8,731</u>	<u>63,998</u>	<u>199,683</u>
Operating (loss)	<u>(52,955)</u>	<u>(8,731)</u>	<u>(8,977)</u>	<u>(70,663)</u>
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	55	343	175	573
Miscellaneous	176	-	-	176
Interest	<u>(2,347)</u>	<u>-</u>	<u>-</u>	<u>(2,347)</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(2,116)</u>	<u>343</u>	<u>175</u>	<u>(1,598)</u>
(Loss) before transfers	(55,071)	(8,388)	(8,802)	(72,261)
Transfers in	-	11,169	-	11,169
Transfers out	<u>(11,169)</u>	<u>-</u>	<u>(12,000)</u>	<u>(23,169)</u>
Change in net position	(66,240)	2,781	(20,802)	(84,261)
Net position - beginning	<u>735,144</u>	<u>(21,422)</u>	<u>70,451</u>	<u>784,173</u>
Net position - ending	<u>\$ 668,904</u>	<u>\$ (18,641)</u>	<u>\$ 49,649</u>	<u>\$ 699,912</u>

See accompanying notes

CLATSOP COUNTY

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 For the Year Ended June 30, 2014

	Business-type Activities			
	Westport Sewer			Total
	Westport Sewer Operating	Equipment Replacement	Jail Commissary	Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 72,815	\$ -	\$ 25,112	\$ 97,927
Payments to suppliers for goods and services	(31,391)	(4,186)	(49,009)	(84,586)
Other receipts	-	-	33,123	33,123
Payments to employees for services	(9,852)	-	-	(9,852)
Other	(6,042)	(300)	(4,500)	(10,842)
Net cash provided by (used in) operating activities	25,530	(4,486)	4,726	25,770
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers in	-	6,000	-	6,000
Transfers out	(6,000)	-	(12,000)	(18,000)
Net cash provided by (used in) operating activities	(6,000)	6,000	(12,000)	(12,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal payments on long-term obligation	(5,121)	-	-	(5,121)
Interest expense	(2,395)	-	-	(2,395)
Net cash (used in) capital and related financing activities	(7,516)	-	-	(7,516)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest	55	343	175	573
Net increase (decrease) in cash and cash equivalents	12,069	1,857	(7,099)	6,827
Cash and cash equivalents - beginning of year	(2,879)	61,645	33,116	91,882
Cash and cash equivalents - end of year	\$ 9,190	\$ 63,502	\$ 26,017	\$ 98,709
Reconciliation of operating (loss) to net cash provided by (used in) operating activities				
Operating (loss)	\$ (52,955)	\$ (8,731)	\$ (8,977)	\$ (70,663)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities				
Depreciation	78,606	4,813	7,091	90,510
Other	176	-	-	176
(Increase) decrease in assets:				
Receivables	(1,360)	-	3,214	1,854
Increase (decrease) in liabilities:				
Accounts payable and accrued expenses	1,063	(568)	3,398	3,893
Net cash provided by (used in) operating activities	\$ 25,530	\$ (4,486)	\$ 4,726	\$ 25,770
SUPPLEMENTAL DISCLOSURE OF NONCASH TRANSACTIONS				
Transfers in	\$ -	\$ 5,169	\$ -	\$ 5,169
Transfers out	(5,169)	-	-	(5,169)
	\$ (5,169)	\$ 5,169	\$ -	\$ -

See accompanying notes

CLATSOP COUNTY
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
June 30, 2014

	<u>Agency Fund</u>
<u>ASSETS</u>	
Cash and investments	\$ 1,944,561
Property taxes receivable	4,941,540
Accounts receivable	<u>39,965</u>
 TOTAL ASSETS	 <u><u>\$ 6,926,066</u></u>
 <u>LIABILITIES</u>	
Accounts payable	\$ 43,354
Due to other taxing districts/agencies	6,681,656
Due to department trusts	<u>201,056</u>
 TOTAL LIABILITIES	 <u><u>\$ 6,926,066</u></u>

See accompanying notes

NOTES TO BASIC FINANCIAL STATEMENTS

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CLATSOP COUNTY

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2014

1. Summary of significant accounting policies

A. The reporting entity

Clatsop County (the County) was incorporated in 1844. In January 1989, the County was organized as a “Home-Rule” form of government, which is overseen by a five-member Board of Commissioners (the Board) under the Constitution and Laws of the State of Oregon and the Home-Rule Charter for the government of Clatsop County. The Board designates one of its members as its chair. The Board members are nominated from districts whose boundaries are drawn by the Board and established by ordinance. Board members are elected from the County at-large, for a term of four years. The Board appoints a County Administrator and a County Counsel. As required by generally accepted accounting principles (GAAP), these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the government’s operations and so data from these units are combined with data of the primary government. The discretely presented component unit, on the other hand, is reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the government. The County has one discretely presented component unit, Clatsop County Housing Authority, and it is a legally separate, tax-exempt component unit of the County. It is shown as a discretely presented component unit as the nature and relationship with the County is significant and to exclude it would cause the County’s financial statements to be misleading. The County also has four blended component units described below. All of the component units have a year end of June 30.

B. Blended component units

Clatsop County Road District #1 (a special revenue fund), Clatsop County Rural Law Enforcement District (a special revenue fund), Clatsop County 4-H Extension Service District (a special revenue fund), and Westport Sewer Service District (an enterprise fund) are included in these financial statements on a blended basis because the County is financially accountable for, significantly influences the operations, and the Board of Commissioners act as the governing body of these Districts. Complete financial statements for each component unit may be obtained from Clatsop County Budget and Finance, 800 Exchange Street, Suite 310, Astoria, Oregon 97103.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (Continued)

C. Discretely presented component unit

Clatsop County Housing Authority provides safe and affordable housing to low-income residents of Clatsop County, Oregon. Governance is by the Clatsop County Board of Commissioners. Clatsop County is not fiscally accountable for the Housing Authority, nor does there exist any financial benefit or burden relationship between the County and the Housing Authority. On October 23, 2013, the Board of Commissioners voted to merge the Housing Authority with Northwest Oregon Housing Authority (NOHA). A copy of their financial statements and required supplementary information may be obtained by writing to Clatsop County Housing Authority, 1508 Exchange St., Suite 101, Astoria, Oregon 97103.

D. 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 non-fiduciary activities of the County (the primary government) and its component units. For the most part, the effect of interfund activity has been removed 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 is 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 funds, proprietary funds, 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.

E. Measurement focus, basis of accounting and financial statement presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. 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.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

E. Measurement focus, basis of accounting and financial statement presentation (continued)

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.

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

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* 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 non-operating revenues and expenses.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the 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 - The primary operating fund of the County. It accounts for all financial resources of the general government, except for those requiring separate accounting in another fund.

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

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

E. Measurement focus, basis of accounting and financial statement presentation (continued)

Industrial Development Revolving - accounts for the activities of the County's North Coast Business Park property.

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

The County reports each of its three proprietary funds as major funds. These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing the services to the general public on a continuing basis be financed primarily through user charges. The County reports the following proprietary funds:

- Westport Sewer Service District:

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

Equipment Replacement – accounts for monies accumulated for future equipment acquisitions and loan service payments for prior waste water treatment improvements.

- Jail Commissary – accounts for the sales and related expense of commissary items to inmates.

Additionally, the County reports the following nonmajor fund types:

Special Revenue - accounts 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 - accounts for the resources accumulated and payments made for principal and interest on long-term debt of governmental funds.

Capital Projects - accounts for expenditures on major construction projects or equipment acquisition. The principal sources of revenues are issuance of certificates of participation, sale of County owned property, issuance of general obligation bonds, issuance of full faith and credit bonds, and state timber allocations.

Fiduciary - accounts for resources received and held by the County in a fiduciary capacity. Disbursements from these funds are made in accordance with the trust agreement or applicable legislative enactment for each particular fund.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

F. Budget policies and budgetary control

Generally, Oregon Local Budget Law requires annual budgets be adopted for all funds of the County except for fiduciary funds. The County uses the modified accrual basis of accounting for all budgets. All annual appropriations lapse at fiscal year-end.

The County begins its budgeting process by appointing Lay Budget Committee members. 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 organizational unit level for all funds.

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.

G. 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.

H. Cash and cash equivalents

For purposes of reporting cash flows, cash and cash equivalents include cash on hand, checking, savings and money market accounts, and any highly-liquid debt instruments purchased with a maturity of three months or less.

I. Inventory

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

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

J. 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 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 receivables 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.

K. Grants and entitlements

Receivables for federal and state grants and state shared revenue are recorded as revenue in all fund types as earned.

L. Other receivables

In governmental fund types, the portion of the receivable 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.

M. 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 estimated fair market 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.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

M. Capital assets (continued)

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

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

Buildings improvements	40 years
Land improvements	25 years
Infrastructure	25-40
Vehicles and heavy equipment	5 years
Office furniture and equipment	5 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.

N. Long-term obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. 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.

O. Compensated absences

Vacation leave is accrued as it is earned in the government-wide and proprietary financial statements. For governmental funds, accumulated vested vacation leave is accounted for separately and represents a reconciling item between the fund-level and government-wide presentations. No liability is recorded for non-vested accumulated rights to receive sick pay benefits. Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Sick pay, which does not vest, is recorded as an expenditure when it is used.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

O. Compensated absences (continued)

Funds which usually liquidate accrued compensated absences include the General, General Roads, and several nonmajor government funds.

P. 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.

Q. Equity classification

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 both restricted and unrestricted resources are available for use, it is the County’s policy to expend restricted resources first, and then unrestricted resources as they are needed.

ii. Governmental fund type fund balance reporting

The Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54) requires governmental type fund balance amounts to be properly reported within one of the fund balance categories list below:

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

Q. Equity classification (continued)

ii. Governmental fund type fund balance reporting(continued)

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 — Amounts that can be used only for specific purposes determined by a formal action of the Board of Commissioners. The Board of Commissioners is the highest level of decision making authority for the County. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board of Commissioners.

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 Budget Officer has the authority to assign fund balance amounts.

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 an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first.

R. Use of estimates

In preparing the County's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

2. Deposits and investments

The County maintains a pool of cash and investments that are available for use by all funds. Each fund's portion of this pool is displayed on the financial statements as cash and investments. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

2. Deposits and investments (continued)

Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments with a remaining maturity of more than one year, at the time of purchase 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 investment could be exchanged in a current transaction between willing parties, other than in a forced liquidation sale. Investments in the State of Oregon Local Government Investment Pool (LGIP) are stated at fair value.

The Oregon State Treasury administers the LGIP. The LGIP is an 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.

Credit Risk. Oregon statutes authorize the County to invest in obligations of the U. S. Treasury and U. S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or A-1 by Moody's Commercial Paper Record, and the state treasurer's investment pool.

As of June 30, 2014, the County had the following investments:

	<u>Moody's Ratings</u>	<u>Maturities</u>	<u>Fair Value</u>
State Treasurer's Investment Pool	N/A	N/A	\$ 22,155,262
Portland OR Urban Renewal Bond	A-1	06/15/15	<u>827,550</u>
			<u>\$ 22,982,812</u>

Interest Rate Risk. The County's formal policy limits investment maturities to 18 months as a means of managing its exposure to fair-value losses arising from increases in interest rates.

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

U.S. Treasury Bills, Notes and Bonds	25%
Local Government Investment Pool	100%
Time Certificates of Deposit	25%
Banker's Acceptance (Oregon issued)	25%
Repurchase Agreements (fully collateralized by US Agency Obligation Marked to the Market)	10%

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

2. Deposits 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. The County does not have a policy which limits the amount of investments that can be held by counterparties.

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 Depositary Insurance Corporation (FDIC) provides insurance for the County's deposits with financial institutions up to \$250,000 each for the aggregate of all non-interest bearing accounts and the aggregate of all interest bearing 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, 2014, \$1,279,056 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.

A. The County's deposits and investments at June 30, 2014 are as follows:

Total investments	\$ 22,982,812
Cash on hand	3,069
Deposits with financial institutions	<u>1,043,366</u>
Total deposits and investments	<u>\$ 24,029,247</u>

B. Cash and investments by fund:

Governmental activities/funds

General	\$ 4,633,789
General Roads	2,567,836
Industrial Development Revolving	3,850,376
Special Projects	2,888,303
Nonmajor governmental funds	<u>8,045,673</u>
Total governmental activities/funds	<u>21,985,977</u>

Business-type activities/Proprietary funds

Westport Sewer Operating	9,190
Westport Sewer Equipment Replacement	63,502
Jail Commissary	<u>26,017</u>
Total business-type activities/proprietary funds	<u>98,709</u>

Total primary government	22,084,686
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Fiduciary fund

Agency	<u>1,944,561</u>
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Total cash and investments	<u>\$ 24,029,247</u>
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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

3. Receivables

A. The County's receivables at June 30, 2014 are as follows:

	General	General Roads	Special Projects	Nonmajor	Totals
Property taxes	\$ 704,728	\$ -	\$ -	\$ 345,814	\$ 1,050,542
Accounts	316,864	211,586	-	360,290	888,740
Note-Carlyle Building	-	-	749,605	-	749,605
	<u>\$ 1,021,592</u>	<u>\$ 211,586</u>	<u>\$ 749,605</u>	<u>\$ 706,104</u>	<u>\$ 2,688,887</u>

	Business-type Activities/Enterprise Funds			Fiduciary Funds
	Westport Sewer Operating	Jail Commissary	Totals	Agency
Property taxes	\$ -	\$ -	\$ -	\$ 4,941,540
Accounts	<u>19,352</u>	<u>13,541</u>	<u>32,893</u>	<u>39,965</u>
	<u>\$ 19,352</u>	<u>\$ 13,541</u>	<u>\$ 32,893</u>	<u>\$ 4,981,505</u>

B. Property taxes

i. Collection procedures

Taxes are levied on July 1 and are payable in three installments due November 15, February 15 and May 15.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

3. Receivables (continued)

B. Property taxes (continued)

ii. Transactions

Levy year	Balances July 1, 2013	Current Levy	Adjustments	Interest (Discounts)	Collections	Balances June 30, 2014
Current						
2013-14	\$ -	\$ 67,600,304	\$ (182,632)	\$ (1,657,020)	\$ 62,997,671	\$ 2,762,981
Prior						
2012-13	\$ 3,251,981	-	(47,298)	109,328	1,730,781	1,583,230
2011-12	1,746,443	-	(6,553)	124,789	836,772	1,027,907
2010-11	1,128,022	-	(5,331)	212,390	1,005,696	329,385
2009-10	552,325	-	(30,699)	143,407	566,629	98,404
2008-09	175,008	-	(57,765)	18,377	53,463	82,157
All other	148,266	-	(1,459)	31,571	70,360	108,018
	<u>\$ 7,002,045</u>	<u>\$ 67,600,304</u>	<u>\$ (331,737)</u>	<u>\$ (1,017,158)</u>	<u>67,261,372</u>	<u>\$ 5,992,082</u>

iii. Ensuing year's levies

The permanent tax rates per \$1,000 of assessed value for the various entities are as follows:

Clatsop County	1.5338
Clatsop County Rural Law Enforcement District	.7195
Clatsop County Road District No. 1	1.0175
Clatsop County 4-H and Extension Service District	.0534

In addition, the County voters approved a five-year local option levy for operations and maintenance of the County fairgrounds. The tax rate is .07 per \$1,000 of assessed value and expires in 2016.

The tax rate limit of \$10.00 per thousand of assessed value imposed by the Oregon Constitution is not expected to affect these levies.

C. Property tax assessment appeal

The County established a tax reserve trust account with the Clatsop County Tax Department for a petition of property tax assessment refund filed by Georgia Pacific Corporation. During the year, \$50,113 in the reserve was turned over to the County as unsegregated taxes in accordance with provisions of ORS 311.814. As of June 30, 2014, the balance of the reserve was \$349,622. See related footnote regarding the reserve account.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

4. Capital assets

A. Capital asset activity for the governmental activities for the year ended June 30, 2014 was as follows:

	Balances July 1, 2013	Adjustments and Additions	Adjustments and Deletions	Balances June 30, 2014
Capital assets, not being depreciated:				
Land	\$ 6,828,128	\$ -	\$ -	\$ 6,828,128
Construction in progress	1,246,772	683,186	956,217	973,741
Infrastructure	66,822,552	-	-	66,822,552
Total capital assets, not being depreciated	74,897,452	683,186	956,217	74,624,421
Capital assets being depreciated:				
Buildings and improvements	21,161,720	147,517	30,000	21,279,237
Equipment and vehicles	8,494,789	572,140	427,816	8,639,113
Infrastructure	281,604,382	3,288,497	-	284,892,879
Computer equipment	1,170,728	137,387	-	1,308,115
Furniture and fixtures	266,322	-	-	266,322
Tools and equipment	1,301,932	91,886	9,275	1,384,543
Intangibles	2,136,733	-	-	2,136,733
Total capital assets being depreciated	316,136,606	4,237,427	467,091	319,906,942
Less accumulated depreciation for:				
Buildings and improvements	6,099,790	650,986	16,500	6,734,276
Equipment and vehicles	7,212,233	354,501	427,816	7,138,918
Infrastructure	187,249,886	8,119,701	-	195,369,587
Computer equipment	948,654	77,890	-	1,026,544
Furniture and fixtures	123,651	28,269	-	151,920
Tools and equipment	1,137,689	21,037	9,275	1,149,451
Intangibles	2,118,320	3,682	-	2,122,002
Total accumulated depreciation	204,890,223	9,256,066	453,591	213,692,698
Total capital assets being depreciated, net	111,246,383	(5,018,639)	13,500	106,214,244
Governmental activities capital assets, net	\$ 186,143,835	\$ (4,335,453)	\$ 969,717	\$ 180,838,665

B. Depreciation expense was charged to governmental activity programs as follows:

General government	\$ 630,952
Public safety	123,162
Land use, housing and transportation	8,295,625
Parks, culture, and recreation	194,540
Economic development	11,787
Total depreciation expense - governmental activities	<u>\$ 9,256,066</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

4. Capital assets (continued)

C. Capital asset activity for the business-type activities for the year ended June 30, 2014 was as follows:

	Balances July 1, 2013	Additions	Reclassifications and deletions	Balances June 30, 2014
Capital assets not being depreciated				
Land	\$ 22,039	\$ -	\$ -	\$ 22,039
Capital assets being depreciated				
Building and improvements	2,332,748	-	-	2,332,748
Equipment and vehicles	136,025	-	-	136,025
Computer equipment	9,818	-	-	9,818
Total capital assets, being depreciated	2,478,591	-	-	2,478,591
Less accumulated depreciation for:				
Building and improvements	1,633,327	78,606	-	1,711,933
Equipment and vehicles	109,938	11,904	-	121,842
Computer equipment	9,818	-	-	9,818
Total accumulated depreciation	1,753,083	90,510	-	1,843,593
Total capital assets being depreciated, net	725,508	(90,510)	-	634,998
Net capital assets	\$ 747,547	\$ (90,510)	\$ -	\$ 657,037

D. Depreciation expense was charged to business-type activity programs as follows:

Westport sewer	\$ 83,419
Jail commissary	7,091
Total depreciation expense-business-type activities	<u>\$ 90,510</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

5. Long-term obligations

A. Transactions for the year ended June 30, 2014 are as follows:

	Outstanding July 1, 2013	Additions	Reductions	Outstanding June 30, 2014	Balances Due Within One Year
<u>Governmental Activities</u>					
Limited tax pension bond, Series 2004 original amount \$8,545,000; interest rates of 2.13 to 5.57 percent					
Principal	\$ 1,170,796	\$ -	\$ 1,170,796	\$ -	
Interest	5,432	58,947	64,379	-	
	<u>1,176,228</u>	<u>58,947</u>	<u>1,235,175</u>	<u>-</u>	
Loan - Bank of the Pacific original amount \$4,000,000; payable in monthly installments of \$31,179 including interest at 4.5 percent					
Principal	153,585	-	153,585	-	
Interest	133	6,622	6,755	-	
	<u>153,718</u>	<u>6,622</u>	<u>160,340</u>	<u>-</u>	
Loan - Dell Leases original amount of \$152,820; payable in yearly installments of \$41,309 including interest at 4.868 percent					
Principal	76,956	-	37,563	39,393	\$ 39,393
Interest	2,810	3,746	3,746	2,810	
	<u>79,766</u>	<u>3,746</u>	<u>41,309</u>	<u>42,203</u>	
Loan-Dell Leases original amount \$7,577; payable in yearly installments of \$1,910.01 including interest at .579 percent					
Principal	-	7,577	3,790	3,787	1,888
Interest	-	-	30	22	
	<u>-</u>	<u>7,577</u>	<u>3,820</u>	<u>3,809</u>	
Vested compensated absences	840,816	815,462	840,816	815,462	815,462
Net other post-employment benefits	1,495,005	208,836	-	1,703,841	-
Total long-term obligations	3,745,533	1,101,190	2,281,460	2,565,315	
Interest	8,375	69,315	74,910	2,832	
Principal	<u>\$ 3,737,158</u>	<u>\$ 1,031,875</u>	<u>\$ 2,206,550</u>	<u>\$ 2,562,483</u>	<u>\$ 856,743</u>
<u>Business-type Activities</u>					
Loan - Oregon Department of Environmental Quaility, original amount \$112,250; payable in semi-annual installments of \$3,758 including interest at 2.81 percent					
Principal	\$ 86,502	\$ -	\$ 5,121	\$ 81,381	<u>\$ 5,266</u>
Interest	810	2,347	2,395	762	
	<u>\$ 87,312</u>	<u>\$ 2,347</u>	<u>\$ 7,516</u>	<u>\$ 82,143</u>	

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

5. Long-term obligations (continued)

B. The future maturity of long-term obligations outstanding as of June 30, 2014 is as follows:

Fiscal Year	Governmental Activities						
	Dell Leases		Dell Leases		Vested Compensated Absences	Totals	
	Principal	Interest	Principal	Interest		Principal	Interest
2015	\$ 39,393	\$ 1,918	\$ 1,888	\$ 22	\$ 815,462	\$ 856,743	\$ 1,940
2016	-	-	1,899	11	-	1,899	11
	<u>\$ 39,393</u>	<u>\$ 1,918</u>	<u>\$ 3,787</u>	<u>\$ 33</u>	<u>\$ 815,462</u>	<u>\$ 858,642</u>	<u>\$ 1,951</u>
Business-type Activities							
Loan OECD							
Fiscal Year	Principal	Interest					
2015	\$ 5,266	\$ 2,250					
2016	5,416	2,100					
2017	5,568	1,947					
2018	5,726	1,790					
2019	5,887	1,629					
2020-24	32,034	5,346					
2025-29	21,484	1,068					
	<u>\$ 81,381</u>	<u>\$ 16,130</u>					

6. Clatsop County assessment taxation reserve account

In May 2012, the County, the Oregon Department of Revenue, and the Oregon Department of Justice reached an agreement with Georgia Pacific Inc., the County's largest property taxpayer, in connection with a property tax appeal. Under this agreement, the County refunded property taxes in the amount of \$2,500,000 to Georgia Pacific Inc. In August 2012, to facilitate this refund, the County issued long-term obligations in the amount of \$2,550,800 bearing interest at 2.18 percent and maturing over ten years. The County has executed an intergovernmental agreement with the taxing districts affected by this refund with each taxing district contributing to the annual debt service payment based on its respective property tax distribution percentage established by the Assessment and Taxation Department. The County's and its component unit's initial share of the long term obligations amounted to \$441,899. As of June 30, 2014, the County's commitment toward the long term obligations amortization amounted to \$346,891. The County has established a reserve trust account in accordance with ORS 311.814 with the Clatsop County Assessment and Taxation Department in the amount of \$349,622 which will be used to pay down the County's share of the long-term obligation. Any amount of the reserve account not used for the satisfaction of this obligation will be returned to the taxing district as unsegregated taxes. As of June 30, 2014, the balance on this long-term obligation was \$2,059,593.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

7. Interfund balances and transfers

Interfund transfers used to reallocate financial resources to funds where they will be expended were as follows:

Fund	Transfers	
	In	Out
General	\$ 1,626,850	\$ 2,330,172
General Roads	3,124,000	336,600
Special Projects	1,632,247	-
Nonmajor Governmental	1,194,475	4,898,800
Westport Sewer Operating	-	6,000
Westport Sewer Operating-noncash	-	5,169
Westport Sewer Equipment Replacement	6,000	-
Westport Sewer Equipment Replacement-noncash	5,169	-
Jail Commissary	-	12,000
	<u>\$ 7,588,741</u>	<u>\$ 7,588,741</u>

Transfers between funds were made to facilitate operations of County services, provide for transfers to the General Roads Fund, pay for administrative services provided by the General Fund, contribute to the cost of capital projects and provide for debt service.

8. Deferred inflows of resources

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

	General	Special Projects	Nonmajor	Totals
Property taxes	\$ 581,435	\$ -	\$ 287,871	\$ 869,306
Other	<u>38,360</u>	<u>749,567</u>	<u>-</u>	<u>787,927</u>
Total	<u>\$ 619,795</u>	<u>\$ 749,567</u>	<u>\$ 287,871</u>	<u>\$ 1,657,233</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

9. Pension obligations

Plan Description - The County contributes to two pension plans administered by the Oregon Public Employees Retirement System (PERS). The Oregon Public Employees Retirement Fund (OPERF) applies to the County's contribution for qualifying employees who were hired before August 29, 2003, and is a cost-sharing multiple-employer defined benefit pension plan. The Oregon Public Service Retirement Plan (OPSRP) is a hybrid successor plan to the OPERF and consists of two programs: The Pension Program, the defined benefit portion of the plan, applies to qualifying County employees hired after August 29, 2003, and to inactive employees who return to employment following a six-month or greater break in service. Benefits are calculated by a formula for members who attain normal retirement age. The formula takes into account final average salary and years of service. Beginning January 1, 2004, all PERS member contributions go into the Individual Account Program (IAP), the defined contribution portion of the plan. PERS members retain their existing PERS accounts, but any future member contributions are deposited into the member's IAP, not the member's PERS account.

Both PERS plans provide retirement and disability benefits, post employment healthcare benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS is administered under Oregon Revised Statute Chapter 238, which establishes the Public Employees Retirement Board as the governing body of PERS. PERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to PERS, PO Box 23700, Tigard, OR, 97281-3700 or by calling 503-598-7377.

Funding Policy - Members of PERS are required to contribute 6% of their salary covered under the plan, which is invested in the OPSRP Individual Account Program. As the result of a collective bargaining agreement, the County pays the members contribution. The County is required by ORS 238.225 to contribute at an actuarially determined rate for the qualifying employees under the OPERF plan, and a general service rate for the qualifying employees under the OPSRP plan. The OPERF rates in effect for the year ended June 30, 2014 was 23.16%. The OPSRP rates in effect for the year ended June 30, 2014 were 14.97% for general service employees and 17.7% for police and fire employees. The contribution requirements for plan members are established by ORS Chapter 238 and may be amended by an act of the Oregon Legislature.

The County's contribution to the plan for the years ending June 30, 2014, 2013, and 2012, were as follows:

June 30,	Pension Cost (APC)	Contributions	of APC Contributed
2014	\$ 1,694,639	\$ 1,694,639	100
2013	1,756,182	1,756,182	100
2012	1,745,040	1,745,040	100

In addition to the required contribution, the County contributed the proceeds of the Limited Tax Pension Bonds Series 2002, and recognized a pension asset of \$10,295,599 at June 30, 2004. The County is amortizing the pension asset over a 10 year period. For the year ended June 30, 2014, the annual amortization amounted to \$1,029,599. The net pension asset as of June 30, 2014 net of accumulated amortization of \$10,295,599 is \$0.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

10. Other post-employment benefits

Plan description and benefits provided

The County provides *other post-employment benefits* (OPEB) for employees, retirees, spouses and dependents through a single employer defined contribution 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 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 45. The plan does not issue a separate stand-alone financial report.

Membership

The County's membership in the plan at August 1, 2012 (the date of the last actuarial valuation) consisted of the following:

Active employees	219
Retirees, spouses or dependents	<u>17</u>
Total	<u><u>235</u></u>

Funding policy and contributions

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

For retirees	\$ 664
For spouses of retirees	746

The County has not established an irrevocable trust to accumulate assets to fund the cost of the net OPEB obligation that arises from the implicit subsidy.

Annual OPEB cost and net OPEB Obligation

The County had its latest actuarial valuation performed as of August 1, 2012 to determine the *unfunded accrued actuarial liability* (UAAL), *annual required contribution* (ARC) and NOPEBO as of that date. The ARC represents a level funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The annual OPEB cost is equal to the ARC as follows:

Normal cost	\$ 178,163
Amortization of UAAL	<u>288,466</u>
Annual required contribution	<u><u>\$ 466,629</u></u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

10. Other post-employment benefits (continued)

The net OPEB obligation as of June 30, 2014 was calculated as follows:

Annual required contribution	\$ 466,629
Interest on prior year Net OPEB	52,235
Adjustment to ARC	(179,761)
Contributions made	<u>(130,357)</u>
Increase in net OPEB obligation	208,836
Net OPEB obligation at beginning of year	<u>1,495,005</u>
Net OPEB obligation at end of year	<u>\$1,703,841</u>

The County's annual OPEB cost, percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation as of June 30, 2014 is as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2014	\$ 339,193	38%	\$ 1,703,841
2013	347,726	43%	1,495,005
2012	330,719	30%	1,297,453

Funded status and funding progress

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amount determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress presents information about the actuarial value of plan assets and the unfunded actuarial liability.

<u>Valuation Date</u>	<u>Assets</u>	<u>Actuarial Accrued Liability</u>	<u>Unfunded Accrued Liability</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAL/ Payroll</u>
August 1, 2012 \$	--	\$ 2,324,586	\$ 2,324,586	0%	\$11,852,060	19.6%
August 1, 2010	--	2,447,112	2,447,112	0%	11,532,021	21.2%
August 1, 2008	--	3,219,506	3,219,506	0%	11,012,320	29.2%

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

10. Other post-employment benefits (continued)

Actuarial methods and assumptions

Actuarial valuations will be performed every two years for the County's OPEB plan. Projections of benefits for financial reporting purposes are based on the plan as understood by the employer and plan members and include the types of benefits provided at the time of each valuation and historical patterns of sharing of benefit costs between the employer and the plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets consistent with the long-term perspective of the calculations.

In the August 1, 2012 actuarial valuation, the projected unit credit actuarial cost method was used to determine contribution levels comprised of normal cost and amortization payments. The actuarial assumptions included a 3.50 percent rate for discounting future liabilities, a payroll growth rate of 2.75 percent per year, annual premium rate increases from 7.25 percent in 2012 to 5.50 percent in 2044, and participation rate of 55 percent of future retirees electing coverage under the plan. The unfunded actuarial accrued liability is being amortized using a level percent of payroll over a period of 10 years. As of August 1, 2011 the remaining amortization period is 9 years.

11. Contingency – sick leave

Portions of amounts accumulated at any point in time can be expected to be redeemed before termination of employment; however, such redemptions cannot be reasonably estimated. As of June 30, 2014, employees of the County had accumulated 7,603 days of sick leave.

12. Litigation

The County, in the regular course of business, is named as a defendant in various lawsuits. The likely outcome of these lawsuits 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 financial position.

13. Net position restricted through enabling legislation

Net position restricted through enabling legislation as of June 30, 2014 amounted to \$14,213,321. See footnote 15.

14. Operating leases

The County leases buildings and office equipment under non-cancelable operating leases. Rent expense approximated \$ 270,936 for the year ended June 30, 2014. Future payments are as follows:

Fiscal Year June 30

2015	\$ 178,546
2016	73,990
2017	69,468
2018	67,502
2019	66,662

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

15. Fund balances

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

Fund balances:	General	General Roads	Industrial Development Revolving	Special Projects	Nonmajor	Totals
Non-Spendable						
Inventory	\$ -	\$ 280,945	\$ -	\$ -	\$ -	\$ 280,945
Deposits	-	-	-	-	8,400	8,400
Restricted for:						
Highways and streets	-	2,394,755	-	-	829,716	3,224,471
Education	-	-	-	-	153,481	153,481
Economic development	-	-	3,831,957	-	628,718	4,460,675
Health and human services	-	-	-	-	381,097	381,097
Public safety	-	-	-	-	3,709,979	3,709,979
County fair	-	-	-	-	700,068	700,068
Land corner preservation	-	-	-	-	173,815	173,815
Parks	-	-	-	-	1,240,667	1,240,667
Animal shelter	-	-	-	-	156,075	156,075
Other	-	-	-	-	12,993	12,993
Committed for:						
Capital projects	-	-	-	2,852,169	75,841	2,928,010
Assigned for:						
Public safety	38,341	-	-	-	-	38,341
Insurance reserve	456,705	-	-	-	-	456,705
Property maintenance	4,953	-	-	-	-	4,953
Debt service	-	-	-	-	28,322	28,322
Unassigned	<u>4,014,382</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,014,382</u>
Total fund balances	<u>\$ 4,514,381</u>	<u>\$ 2,675,700</u>	<u>\$ 3,831,957</u>	<u>\$ 2,852,169</u>	<u>\$ 8,099,172</u>	<u>\$ 21,973,379</u>

16. Budgetary perspective differences

The amounts reported for the General Fund in the governmental fund financial statements are different than the amounts reported in the budget to actual comparison statement as follows:

Revenues

Total General Fund revenues - budgetary basis	\$ 17,544,518
Revenues of separately budgeted funds which are included in the General Fund on the governmental fund financial statements:	
Juvenile Detention Center	130,083
Insurance Reserve	159,074
Carlyle Apartments	<u>26</u>
Total revenues reported on the statement of revenues, expenditures and changes in fund balances - General Fund	<u>\$ 17,833,701</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

16. Budgetary perspective differences (continued)

Expenditures

Total General Fund expenditures - budgetary basis	\$ 15,769,348
Purchases of inventory are considered an expenditure on the budgetary basis when made, but an expenditure when used under generally accepted accounting principles.	-
Expenditures of separately budgeted funds which are included in the General Fund on the governmental fund financial statements:	
Juvenile Detention Center	443,321
Insurance Reserve	64,493
	<hr/>
Total expenditures reported on the statement of revenues, expenditures and changes in fund balances - General Fund	<u>\$ 16,277,162</u>

Other financing sources (uses)

Total General Fund other financing sources (uses) - budgetary basis	\$ (965,072)
Other financing sources (uses) of separately budgeted funds which are included in the General Fund on the governmental fund financial statements:	
Juvenile Detention Center	261,750
	<hr/>
Total other financing sources (uses) reported on the statement of revenues, expenditures and changes in fund balances - General Fund	<u>\$ (703,322)</u>

Beginning fund balance

General Fund beginning fund balance - budgetary basis	\$ 3,204,284
Beginning fund balance of separately budgeted fund included in the general fund on the governmental fund financial statements	
Juvenile Detention Center	89,829
Insurance Reserve	362,124
Carlyle Apartments	4,927
	<hr/>
Beginning fund balance - General Fund	<u>\$ 3,661,164</u>

Ending fund balance

General Fund ending balance - budgetary basis	\$ 4,014,382
Ending fund balance of separately budgeted fund included in the General Fund on the governmental fund financial statements	
Juvenile Detention Center	38,341
Insurance Reserve	456,705
Carlyle Apartments	4,953
	<hr/>
Ending fund balance - General Fund	<u>\$ 4,514,381</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

17. Construction commitments

As of June 30, 2014, the County had outstanding construction commitments totaling \$88,907 for projects totaling \$131,499.

18. Subsequent event

On July 1, 2014, the County entered into a Full Faith and Credit Financing Agreement with Columbia Bank for the issuance of \$2,000,000 in bonds. The proceeds will be used to finance the remodel of the county parole and probation facility located in Warrenton, Oregon.

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**COMBINING AND INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES**

CLATSOP COUNTY

**COMBINING BALANCE SHEET
GENERAL FUNDS**

June 30, 2014

	General	Juvenile Detention Center	Insurance Reserve	Carlyle Apartments	Totals
<u>ASSETS</u>					
Cash and investments	\$ 4,133,486	\$ 38,341	\$ 457,009	\$ 4,953	\$ 4,633,789
Receivables, net	<u>1,021,592</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,021,592</u>
TOTAL ASSETS	<u>\$ 5,155,078</u>	<u>\$ 38,341</u>	<u>\$ 457,009</u>	<u>\$ 4,953</u>	<u>\$ 5,655,381</u>
<u>LIABILITIES</u>					
Accounts payable and accrued expenditures	\$ 317,555	\$ -	\$ 304	\$ -	\$ 317,859
Accrued payroll and liabilities	<u>203,346</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>203,346</u>
TOTAL LIABILITIES	<u>520,901</u>	<u>-</u>	<u>304</u>	<u>-</u>	<u>521,205</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue	<u>619,795</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>619,795</u>
<u>FUND BALANCES</u>					
Assigned	-	38,341	456,705	4,953	499,999
Unassigned	<u>4,014,382</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,014,382</u>
TOTAL FUND BALANCES	<u>4,014,382</u>	<u>38,341</u>	<u>456,705</u>	<u>4,953</u>	<u>4,514,381</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 5,155,078</u>	<u>\$ 38,341</u>	<u>\$ 457,009</u>	<u>\$ 4,953</u>	<u>\$ 5,655,381</u>

CLATSOP COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GENERAL FUNDS

For the Year Ended June 30, 2014

	General	Juvenile Detention Center	Insurance Reserve	Carlyle Apartments	Totals
REVENUES					
Property taxes	\$ 7,976,920	\$ -	\$ -	\$ -	\$ 7,976,920
Timber and land sales	3,574,318	-	-	-	3,574,318
Other taxes	510,416	-	-	-	510,416
Licenses, permits and fees	137,690	-	-	-	137,690
Intergovernmental	3,443,792	128,937	-	-	3,572,729
Charges for services	606,995	-	-	-	606,995
Fines and forfeitures	29,089	-	-	-	29,089
Interest	24,818	522	2,312	26	27,678
Miscellaneous	1,240,480	624	156,762	-	1,397,866
TOTAL REVENUES	<u>17,544,518</u>	<u>130,083</u>	<u>159,074</u>	<u>26</u>	<u>17,833,701</u>
EXPENDITURES					
Current					
General government	5,162,435	-	64,493	-	5,226,928
Public safety	9,451,520	443,321	-	-	9,894,841
Parks, culture, and recreation	205,932	-	-	-	205,932
Land use, housing and transportation	611,156	-	-	-	611,156
Health and human services	338,305	-	-	-	338,305
TOTAL EXPENDITURES	<u>15,769,348</u>	<u>443,321</u>	<u>64,493</u>	<u>-</u>	<u>16,277,162</u>
Excess (deficiency) of revenues over expenditures	<u>1,775,170</u>	<u>(313,238)</u>	<u>94,581</u>	<u>26</u>	<u>1,556,539</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	1,365,100	261,750	-	-	1,626,850
Transfers out	(2,330,172)	-	-	-	(2,330,172)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(965,072)</u>	<u>261,750</u>	<u>-</u>	<u>-</u>	<u>(703,322)</u>
Net change in fund balances	810,098	(51,488)	94,581	26	853,217
Fund balances at beginning of year	<u>3,204,284</u>	<u>89,829</u>	<u>362,124</u>	<u>4,927</u>	<u>3,661,164</u>
Fund balances at end of year	<u>\$ 4,014,382</u>	<u>\$ 38,341</u>	<u>\$ 456,705</u>	<u>\$ 4,953</u>	<u>\$ 4,514,381</u>

CLATSOP COUNTY

**JUVENILE DETENTION CENTER - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 207,000	\$ 128,937	\$ (78,063)
Interest	200	522	322
Other	<u>-</u>	<u>624</u>	<u>624</u>
TOTAL REVENUES	<u>207,200</u>	<u>130,083</u>	<u>(77,117)</u>
EXPENDITURES			
Personal services	543,400	300,747	242,653
Materials and services	188,000	105,988	82,012
Other charges	<u>45,100</u>	<u>36,586</u>	<u>8,514</u>
TOTAL EXPENDITURES	<u>776,500</u>	<u>443,321</u>	<u>333,179</u>
Excess (deficiency) of revenues over expenditures	(569,300)	(313,238)	256,062
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>523,500</u>	<u>261,750</u>	<u>(261,750)</u>
Net change in fund balance	(45,800)	(51,488)	(5,688)
Fund balance at beginning of year	<u>45,800</u>	<u>89,829</u>	<u>44,029</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 38,341</u>	<u>\$ 38,341</u>

CLATSOP COUNTY

**INSURANCE RESERVE - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	Budget	Actual	Variance
REVENUES			
Interest	\$ 1,500	\$ 2,312	\$ 812
Other	<u>-</u>	<u>156,762</u>	<u>156,762</u>
TOTAL REVENUES	<u>1,500</u>	<u>159,074</u>	<u>157,574</u>
EXPENDITURES			
Materials and services	248,800	63,893	184,907
Other charges	<u>600</u>	<u>600</u>	<u>-</u>
TOTAL EXPENDITURES	<u>249,400</u>	<u>64,493</u>	<u>184,907</u>
Net change in fund balance	(247,900)	94,581	342,481
Fund balance at beginning of year	<u>247,900</u>	<u>362,124</u>	<u>114,224</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 456,705</u>	<u>\$ 456,705</u>

CLATSOP COUNTY

**CARLYLE APARTMENTS - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Interest	\$ -	\$ 26	\$ 26
Net change in fund balance	-	26	26
Fund balance at beginning of year	-	4,927	4,927
Fund balance at end of year	<u>\$ -</u>	<u>\$ 4,953</u>	<u>\$ 4,953</u>

CLATSOP COUNTY

**SPECIAL PROJECTS - CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Land sales	\$ 16,000	\$ 16,085	\$ 85
Intergovernmental	-	83,000	83,000
Interest	50,000	55,392	5,392
Other	<u>-</u>	<u>6,294</u>	<u>6,294</u>
TOTAL REVENUES	<u>66,000</u>	<u>160,771</u>	<u>94,771</u>
EXPENDITURES			
Materials and services	92,000	56,010	35,990
Other charges	40,800	25,300	15,500
Capital outlay	501,700	303,980	197,720
Debt service	145,300	160,340	(15,040)
Contingency	<u>484,500</u>	<u>-</u>	<u>484,500</u>
TOTAL EXPENDITURES	<u>1,264,300</u>	<u>545,630</u>	<u>718,670</u>
Excess (deficiency) of revenues over expenditures	(1,198,300)	(384,859)	813,441
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>929,400</u>	<u>1,632,247</u>	<u>702,847</u>
Net change in fund balance	(268,900)	1,247,388	1,516,288
Fund balance at beginning of year	<u>2,067,600</u>	<u>1,604,781</u>	<u>(462,819)</u>
Fund balance at end of year	<u>\$ 1,798,700</u>	<u>\$ 2,852,169</u>	<u>\$ 1,053,469</u>

CLATSOP COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2014

	Special Revenue Funds				
	General Government	Public Safety	Land Use, Housing and Transportation	Culture and Recreation - Fair Board	Economic Development
<u>ASSETS</u>					
Cash and investments	\$ 174,367	\$ 3,682,596	\$ 1,338,959	725,464	\$ 237,584
Receivables	74	277,991	176,850	43,456	58,483
Prepays	-	-	-	8,400	-
TOTAL ASSETS	\$ 174,441	\$ 3,960,587	\$ 1,515,809	\$ 777,320	\$ 296,067
<u>LIABILITIES</u>					
Accounts payable and accrued expenditures	\$ 5,373	\$ 120,775	1,098	27,616	\$ 18,601
Accrued payroll and liabilities	-	29,541	6,684	2,883	10,974
Deposits	-	-	-	10,272	-
TOTAL LIABILITIES	5,373	150,316	7,782	40,771	29,575
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue	-	100,292	142,270	28,081	-
<u>FUND BALANCES</u>					
Nonspendable	-	-	-	8,400	-
Restricted	169,068	3,709,979	1,365,757	700,068	266,492
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
TOTAL FUND BALANCES	169,068	3,709,979	1,365,757	708,468	266,492
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 174,441	\$ 3,960,587	\$ 1,515,809	\$ 777,320	\$ 296,067

Health and Human Services	Education	Debt Service Funds	Capital Project Funds	Totals
\$ 327,517	\$ 153,096	\$ 28,322	\$ 1,377,768	\$ 8,045,673
128,580	20,670	-	-	706,104
-	-	-	-	8,400
<u>\$ 456,097</u>	<u>\$ 173,766</u>	<u>\$ 28,322</u>	<u>\$ 1,377,768</u>	<u>\$ 8,760,177</u>
\$ 60,070	\$ 2,643	\$ -	\$ 61,260	\$ 297,436
14,930	414	-	-	65,426
-	-	-	-	10,272
<u>75,000</u>	<u>3,057</u>	<u>-</u>	<u>61,260</u>	<u>373,134</u>
-	17,228	-	-	287,871
-	-	-	-	8,400
381,097	153,481	-	1,240,667	7,986,609
-	-	-	75,841	75,841
-	-	28,322	-	28,322
<u>381,097</u>	<u>153,481</u>	<u>28,322</u>	<u>1,316,508</u>	<u>8,099,172</u>
<u>\$ 456,097</u>	<u>\$ 173,766</u>	<u>\$ 28,322</u>	<u>\$ 1,377,768</u>	<u>\$ 8,760,177</u>

CLATSOP COUNTY

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2014**

	Special Revenue Funds				
	General Government	Public Safety	Land Use, Housing and Transportation	Culture and Recreation - Fair Board	Economic Development
REVENUES					
Property taxes	\$ -	\$ 1,345,140	\$ 1,902,297	\$ 367,948	\$ -
Timber and land sales	-	1,013,130	1,228,660	84,178	-
Other taxes	-	119,704	169,305	-	-
Licenses, permits, and fees	-	-	494,636	-	-
Intergovernmental	-	2,531,337	23,426	50,964	1,007,596
Charges for services	16,795	50,094	75,591	158,205	61,110
Fines and forfeitures	-	2,297	-	-	-
Interest	959	22,659	7,144	3,992	1,358
Other	23,061	21,889	796	17,874	8,350
TOTAL REVENUES	40,815	5,106,250	3,901,855	683,161	1,078,414
EXPENDITURES					
General government	51,878	-	-	-	-
Public safety	-	4,894,295	-	-	-
Land use, housing and transportation	-	-	583,054	-	-
Culture and recreation	-	-	-	510,654	-
Economic development	-	-	-	-	926,731
Health and human services	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	106,594	-	150,417	-
Debt service	-	-	-	-	-
TOTAL EXPENDITURES	51,878	5,000,889	583,054	661,071	926,731
Excess (deficiency) of revenues over expenditures	(11,063)	105,361	3,318,801	22,090	151,683
OTHER FINANCING SOURCES (USES)					
Transfers in	-	459,800	51,500	-	13,400
Transfers out	-	(154,900)	(2,943,100)	-	(214,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	304,900	(2,891,600)	-	(200,600)
Net change in fund balances	(11,063)	410,261	427,201	22,090	(48,917)
Fund balances - beginning	180,131	3,299,718	938,556	686,378	315,409
Fund balances - ending	\$ 169,068	\$ 3,709,979	\$ 1,365,757	\$ 708,468	\$ 266,492

Health and Human Services	Education	Debt Service Funds	Capital Project Funds	Totals
\$ -	\$ 232,678	\$ -	\$ -	\$ 3,848,063
-	64,837	-	-	2,390,805
-	8,598	-	-	297,607
-	-	-	-	494,636
2,172,474	-	-	240	5,786,037
533,307	1	-	-	895,103
-	46,380	-	8,160	56,837
3,002	1,903	6,469	450	47,936
118,748	882	1,005,627	-	1,197,227
<u>2,827,531</u>	<u>355,279</u>	<u>1,012,096</u>	<u>8,850</u>	<u>15,014,251</u>
-	-	-	-	51,878
-	-	-	-	4,894,295
-	-	-	200	583,254
-	-	-	18,025	528,679
-	-	-	-	926,731
3,241,546	-	-	-	3,241,546
-	591,140	-	-	591,140
677	-	-	372,329	630,017
-	-	1,235,175	-	1,235,175
<u>3,242,223</u>	<u>591,140</u>	<u>1,235,175</u>	<u>390,554</u>	<u>12,682,715</u>
<u>(414,692)</u>	<u>(235,861)</u>	<u>(223,079)</u>	<u>(381,704)</u>	<u>2,331,536</u>
333,175	-	-	336,600	1,194,475
-	-	(1,541,800)	(45,000)	(4,898,800)
<u>333,175</u>	<u>-</u>	<u>(1,541,800)</u>	<u>291,600</u>	<u>(3,704,325)</u>
(81,517)	(235,861)	(1,764,879)	(90,104)	(1,372,789)
<u>462,614</u>	<u>389,342</u>	<u>1,793,201</u>	<u>1,406,612</u>	<u>9,471,961</u>
<u>\$ 381,097</u>	<u>\$ 153,481</u>	<u>\$ 28,322</u>	<u>\$ 1,316,508</u>	<u>\$ 8,099,172</u>

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CLATSOP COUNTY

**COMBINING BALANCE SHEET
NONMAJOR GENERAL GOVERNMENT SPECIAL REVENUE FUNDS
June 30, 2014**

	County Clerk Records	Animal Shelter Donations	Totals
<u>ASSETS</u>			
Cash and investments	\$ 17,330	\$ 157,037	\$ 174,367
Receivables	<u>59</u>	<u>15</u>	<u>74</u>
 TOTAL ASSETS	 <u>\$ 17,389</u>	 <u>\$ 157,052</u>	 <u>\$ 174,441</u>
 <u>LIABILITIES</u>			
Accounts payable and accrued expenditures	\$ 4,396	\$ 977	\$ 5,373
 <u>FUND BALANCES</u>			
Restricted	<u>12,993</u>	<u>156,075</u>	<u>169,068</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 17,389</u>	 <u>\$ 157,052</u>	 <u>\$ 174,441</u>

CLATSOP COUNTY
COMBINING BALANCE SHEET
NONMAJOR PUBLIC SAFETY SPECIAL REVENUE FUNDS
June 30, 2014

	Rural Law Enforcement	Child Support	Juvenile Crime Prevention	Community Corrections P&P	Marine Patrol	Gambling/ Drug Task Force
<u>ASSETS</u>						
Cash and investments	\$ 2,031,654	\$ 9,816	\$ 74,671	\$ 924,746	\$ 67,677	\$ 53,982
Receivables	<u>120,380</u>	<u>37,492</u>	<u>578</u>	<u>81,032</u>	<u>38,065</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 2,152,034</u>	<u>\$ 47,308</u>	<u>\$ 75,249</u>	<u>\$ 1,005,778</u>	<u>\$ 105,742</u>	<u>\$ 53,982</u>
<u>LIABILITIES</u>						
Accounts payable and accrued expenditures	\$ 771	\$ 193	\$ 30,887	\$ 64,049	\$ 3,350	\$ 3,262
Accrued payroll and liabilities	<u>-</u>	<u>2,550</u>	<u>2,423</u>	<u>18,529</u>	<u>3,752</u>	<u>2,184</u>
TOTAL LIABILITIES	771	2,743	33,310	82,578	7,102	5,446
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Unavailable revenue	100,292	-	-	-	-	-
<u>FUND BALANCES</u>						
Restricted	<u>2,050,971</u>	<u>44,565</u>	<u>41,939</u>	<u>923,200</u>	<u>98,640</u>	<u>48,536</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 2,152,034</u>	<u>\$ 47,308</u>	<u>\$ 75,249</u>	<u>\$ 1,005,778</u>	<u>\$ 105,742</u>	<u>\$ 53,982</u>

Child Custody Mediation and Drug Project	Liquor Enforcement	Courthouse Security	Emergency Communication	State Timber Enforcement	Totals
\$ 101,519	\$ 31	\$ 184,898	\$ 4,697	\$ 228,905	\$ 3,682,596
-	-	444	-	-	277,991
<u>\$ 101,519</u>	<u>\$ 31</u>	<u>\$ 185,342</u>	<u>\$ 4,697</u>	<u>\$ 228,905</u>	<u>\$ 3,960,587</u>
\$ 825	\$ -	\$ -	\$ -	\$ 17,438	\$ 120,775
103	-	-	-	-	29,541
928	-	-	-	17,438	150,316
-	-	-	-	-	100,292
<u>100,591</u>	<u>31</u>	<u>185,342</u>	<u>4,697</u>	<u>211,467</u>	<u>3,709,979</u>
<u>\$ 101,519</u>	<u>\$ 31</u>	<u>\$ 185,342</u>	<u>\$ 4,697</u>	<u>\$ 228,905</u>	<u>\$ 3,960,587</u>

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CLATSOP COUNTY

COMBINING BALANCE SHEET

NONMAJOR LAND USE, HOUSING AND TRANSPORTATION SPECIAL REVENUE FUNDS

June 30, 2014

	Building	Land	Bike	Road	
	Codes	Corner	Paths	District #1	
		Preservation			Totals
<u>ASSETS</u>					
Cash and investments	\$ 364,953	\$ 174,485	\$ 314,579	\$ 484,942	\$ 1,338,959
Receivables	<u>3,986</u>	<u>399</u>	<u>1,790</u>	<u>170,675</u>	<u>176,850</u>
TOTAL ASSETS	<u>\$ 368,939</u>	<u>\$ 174,884</u>	<u>\$ 316,369</u>	<u>\$ 655,617</u>	<u>\$ 1,515,809</u>
<u>LIABILITIES</u>					
Accounts payable and accrued expenditures	\$ 610	\$ 488	\$ -	\$ -	\$ 1,098
Accrued payroll and liabilities	<u>6,103</u>	<u>581</u>	<u>-</u>	<u>-</u>	<u>6,684</u>
TOTAL LIABILITIES	6,713	1,069	-	-	7,782
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue	-	-	-	142,270	142,270
<u>FUND BALANCES</u>					
Restricted	<u>362,226</u>	<u>173,815</u>	<u>316,369</u>	<u>513,347</u>	<u>1,365,757</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 368,939</u>	<u>\$ 174,884</u>	<u>\$ 316,369</u>	<u>\$ 655,617</u>	<u>\$ 1,515,809</u>

CLATSOP COUNTY
COMBINING BALANCE SHEET
NONMAJOR ECONOMIC DEVELOPMENT SPECIAL REVENUE FUNDS
June 30, 2014

	CEDC Fisheries	Video Lottery	Totals
<u>ASSETS</u>			
Cash and investments	\$ 199,093	\$ 38,491	\$ 237,584
Receivables	<u>58,483</u>	<u>-</u>	<u>58,483</u>
 TOTAL ASSETS	 <u>\$ 257,576</u>	 <u>\$ 38,491</u>	 <u>\$ 296,067</u>
 <u>LIABILITIES</u>			
Accounts payable and accrued expenditures	\$ 18,259	\$ 342	\$ 18,601
Accrued payroll and liabilities	<u>10,974</u>	<u>-</u>	<u>10,974</u>
 TOTAL LIABILITIES	 29,233	 342	 29,575
 <u>FUND BALANCES</u>			
Restricted	<u>228,343</u>	<u>38,149</u>	<u>266,492</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 257,576</u>	 <u>\$ 38,491</u>	 <u>\$ 296,067</u>

CLATSOP COUNTY

COMBINING BALANCE SHEET

NONMAJOR HEALTH AND HUMAN SERVICES SPECIAL REVENUE FUNDS

June 30, 2014

	Public Health	Commission on Children and Families	Mental Health Grants	Totals
<u>ASSETS</u>				
Cash and investments	\$ 195,486	\$ 8,768	\$ 123,263	\$ 327,517
Receivables	<u>116,638</u>	<u>-</u>	<u>11,942</u>	<u>128,580</u>
TOTAL ASSETS	<u>\$ 312,124</u>	<u>\$ 8,768</u>	<u>\$ 135,205</u>	<u>\$ 456,097</u>
<u>LIABILITIES</u>				
Accounts payable and accrued expenditures	\$ 21,920	\$ -	\$ 38,150	\$ 60,070
Accrued payroll and liabilities	<u>12,783</u>	<u>-</u>	<u>2,147</u>	<u>14,930</u>
TOTAL LIABILITIES	34,703	-	40,297	75,000
<u>FUND BALANCES</u>				
Restricted	<u>277,421</u>	<u>8,768</u>	<u>94,908</u>	<u>381,097</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 312,124</u>	<u>\$ 8,768</u>	<u>\$ 135,205</u>	<u>\$ 456,097</u>

CLATSOP COUNTY

COMBINING BALANCE SHEET

NONMAJOR EDUCATION SPECIAL REVENUE FUNDS

June 30, 2014

	<u>Law Library</u>	<u>4-H and Extension</u>	<u>Totals</u>
<u>ASSETS</u>			
Cash and investments	\$ 43,315	\$ 109,781	\$ 153,096
Receivables	<u>-</u>	<u>20,670</u>	<u>20,670</u>
 TOTAL ASSETS	 <u>\$ 43,315</u>	 <u>\$ 130,451</u>	 <u>\$ 173,766</u>
 <u>LIABILITIES</u>			
Accounts payable and accrued expenditures	\$ 2,643	\$ -	\$ 2,643
Accrued payroll and liabilities	<u>398</u>	<u>16</u>	<u>414</u>
 TOTAL LIABILITIES	 3,041	 16	 3,057
 <u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue	-	17,228	17,228
 <u>FUND BALANCES</u>			
Restricted	<u>40,274</u>	<u>113,207</u>	<u>153,481</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 <u>\$ 43,315</u>	 <u>\$ 130,451</u>	 <u>\$ 173,766</u>

CLATSOP COUNTY

**COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS**

June 30, 2014

	Bond Proceeds and Retirement	Bond and UAL Reserve	Totals
<u>ASSETS</u>			
Cash and investments	\$ <u>21,273</u>	\$ <u>7,049</u>	\$ <u>28,322</u>
<u>FUND BALANCES</u>			
Assigned	\$ <u>21,273</u>	\$ <u>7,049</u>	\$ <u>28,322</u>

CLATSOP COUNTY

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS**

June 30, 2014

	General Roads Equipment Replacement	Park and Land Acquisition and Maintenance	Totals
<u>ASSETS</u>			
Cash and investments	\$ 94,508	\$ 1,283,260	\$ 1,377,768
Receivables	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u><u>\$ 94,508</u></u>	<u><u>\$ 1,283,260</u></u>	<u><u>\$ 1,377,768</u></u>
<u>LIABILITIES</u>			
Accounts payable and accrued expenditures	<u>\$ 18,667</u>	<u>\$ 42,593</u>	<u>\$ 61,260</u>
<u>FUND BALANCES</u>			
Restricted	-	1,240,667	1,240,667
Committed	<u>75,841</u>	<u>-</u>	<u>75,841</u>
TOTAL FUND BALANCES	<u>75,841</u>	<u>1,240,667</u>	<u>1,316,508</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 94,508</u></u>	<u><u>\$ 1,283,260</u></u>	<u><u>\$ 1,377,768</u></u>

CLATSOP COUNTY

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GENERAL GOVERNMENT SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2014**

	County Clerk Records	Animal Shelter Donations	Totals
REVENUES			
Charges for services	\$ 7,605	\$ 9,190	\$ 16,795
Interest	106	853	959
Other	<u>-</u>	<u>23,061</u>	<u>23,061</u>
 TOTAL REVENUES	 7,711	 33,104	 40,815
 EXPENDITURES			
General government	<u>14,353</u>	<u>37,525</u>	<u>51,878</u>
 Net change in fund balances	 (6,642)	 (4,421)	 (11,063)
Fund balances - beginning	<u>19,635</u>	<u>160,496</u>	<u>180,131</u>
 Fund balances - ending	 <u>\$ 12,993</u>	 <u>\$ 156,075</u>	 <u>\$ 169,068</u>

CLATSOP COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR PUBLIC SAFETY SPECIAL REVENUE FUNDS For the Year Ended June 30, 2014

	Rural Law Enforcement	Child Support	Juvenile Crime Prevention	Community Corrections P & P
REVENUES				
Property taxes	\$ 1,345,140	\$ -	\$ -	\$ -
Timber and land sales	868,816	-	-	-
Other taxes	119,704	-	-	-
Intergovernmental	-	133,934	135,200	2,004,824
Charges for services	-	1,981	18,340	29,773
Fines and forfeitures	-	-	-	-
Interest	14,015	124	177	4,559
Other	-	16,102	701	5,086
TOTAL REVENUES	<u>2,347,675</u>	<u>152,141</u>	<u>154,418</u>	<u>2,044,242</u>
EXPENDITURES				
Public safety	2,312,095	190,386	174,288	1,641,529
Capital outlay	106,594	-	-	-
TOTAL EXPENDITURES	<u>2,418,689</u>	<u>190,386</u>	<u>174,288</u>	<u>1,641,529</u>
Excess (deficiency) of revenues over expenditures	<u>(71,014)</u>	<u>(38,245)</u>	<u>(19,870)</u>	<u>402,713</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	119,600	56,100	-	70,900
Transfers out	(111,900)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>7,700</u>	<u>56,100</u>	<u>-</u>	<u>70,900</u>
Net change in fund balances	(63,314)	17,855	(19,870)	473,613
Fund balances - beginning	<u>2,114,285</u>	<u>26,710</u>	<u>61,809</u>	<u>449,587</u>
Fund balances - ending	<u>\$ 2,050,971</u>	<u>\$ 44,565</u>	<u>\$ 41,939</u>	<u>\$ 923,200</u>

Marine Patrol	Gambling/ Drug Task Force	Child Custody Mediation and Drug Project	Liquor Enforcement	Courthouse Security	Emergency Communication	State Timber Enforcement	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,345,140
-	-	-	-	-	-	144,314	1,013,130
-	-	-	-	-	-	-	119,704
180,387	-	30,795	-	46,197	-	-	2,531,337
-	-	-	-	-	-	-	50,094
-	2,297	-	-	-	-	-	2,297
427	403	539	-	1,014	25	1,376	22,659
-	-	-	-	-	-	-	21,889
<u>180,814</u>	<u>2,700</u>	<u>31,334</u>	<u>-</u>	<u>47,211</u>	<u>25</u>	<u>145,690</u>	<u>5,106,250</u>
238,721	164,573	26,723	-	53,100	-	92,880	4,894,295
-	-	-	-	-	-	-	106,594
<u>238,721</u>	<u>164,573</u>	<u>26,723</u>	<u>-</u>	<u>53,100</u>	<u>-</u>	<u>92,880</u>	<u>5,000,889</u>
<u>(57,907)</u>	<u>(161,873)</u>	<u>4,611</u>	<u>-</u>	<u>(5,889)</u>	<u>25</u>	<u>52,810</u>	<u>105,361</u>
59,200	153,500	500	-	-	-	-	459,800
-	-	-	-	-	-	(43,000)	(154,900)
<u>59,200</u>	<u>153,500</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(43,000)</u>	<u>304,900</u>
1,293	(8,373)	5,111	-	(5,889)	25	9,810	410,261
<u>97,347</u>	<u>56,909</u>	<u>95,480</u>	<u>31</u>	<u>191,231</u>	<u>4,672</u>	<u>201,657</u>	<u>3,299,718</u>
<u>\$ 98,640</u>	<u>\$ 48,536</u>	<u>\$ 100,591</u>	<u>\$ 31</u>	<u>\$ 185,342</u>	<u>\$ 4,697</u>	<u>\$ 211,467</u>	<u>\$ 3,709,979</u>

CLATSOP COUNTY

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR LAND USE, HOUSING AND TRANSPORTATION SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2014**

	Building Codes	Land Corner Preservation	Bike Paths	Road District #1	Totals
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ 1,902,297	\$ 1,902,297
Timber and land sales	-	-	-	1,228,660	1,228,660
Other taxes	-	-	-	169,305	169,305
Licenses, permits and fees	494,636	-	-	-	494,636
Intergovernmental	-	-	23,426	-	23,426
Charges for services	8,309	67,282	-	-	75,591
Interest	1,943	921	1,615	2,665	7,144
Other	796	-	-	-	796
TOTAL REVENUES	505,684	68,203	25,041	3,302,927	3,901,855
EXPENDITURES					
Current					
Land use, housing and transportation	523,943	53,812	99	5,200	583,054
Excess (deficiency) of revenues over expenditures	(18,259)	14,391	24,942	3,297,727	3,318,801
OTHER FINANCING SOURCES (USES)					
Transfers in	35,000	16,500	-	-	51,500
Transfers out	-	-	-	(2,943,100)	(2,943,100)
TOTAL OTHER FINANCING SOURCES (USES)	35,000	16,500	-	(2,943,100)	(2,891,600)
Net change in fund balances	16,741	30,891	24,942	354,627	427,201
Fund balances - beginning	345,485	142,924	291,427	158,720	938,556
Fund balances - ending	<u>\$ 362,226</u>	<u>\$ 173,815</u>	<u>\$ 316,369</u>	<u>\$ 513,347</u>	<u>\$ 1,365,757</u>

CLATSOP COUNTY

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

NONMAJOR ECONOMIC DEVELOPMENT SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2014

	CEDC Fisheries	Video Lottery	Totals
REVENUES			
Intergovernmental	\$ 728,295	\$ 279,301	\$ 1,007,596
Charges for services	61,110	-	61,110
Interest	1,031	327	1,358
Miscellaneous	<u>8,350</u>	<u>-</u>	<u>8,350</u>
 TOTAL REVENUES	 798,786	 279,628	 1,078,414
 EXPENDITURES			
Current			
Economic development	<u>804,165</u>	<u>122,566</u>	<u>926,731</u>
 Excess (deficiency) of revenues over expenditures	 <u>(5,379)</u>	 <u>157,062</u>	 <u>151,683</u>
 OTHER FINANCING SOURCES (USES)			
Transfers in	13,400	-	13,400
Transfers out	<u>-</u>	<u>(214,000)</u>	<u>(214,000)</u>
 TOTAL OTHER FINANCING SOURCES (USES)	 <u>13,400</u>	 <u>(214,000)</u>	 <u>(200,600)</u>
 Net change in fund balances	 8,021	 (56,938)	 (48,917)
Fund balances at beginning of year	<u>220,322</u>	<u>95,087</u>	<u>315,409</u>
 Fund balances at end of year	 <u><u>\$ 228,343</u></u>	 <u><u>\$ 38,149</u></u>	 <u><u>\$ 266,492</u></u>

CLATSOP COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR HEALTH AND HUMAN SERVICES SPECIAL REVENUE FUNDS For the Year Ended June 30, 2014

	Public Health	Commission on Children and Families	Mental Health Grants	Totals
REVENUES				
Intergovernmental	\$ 590,186	\$ -	\$ 1,582,288	\$ 2,172,474
Charges for services	509,511	-	23,796	533,307
Fines and forfeitures	-	-	-	-
Interest	1,915	32	1,055	3,002
Miscellaneous	117,181	-	1,567	118,748
	<u>1,218,793</u>	<u>32</u>	<u>1,608,706</u>	<u>2,827,531</u>
TOTAL REVENUES				
	<u>1,218,793</u>	<u>32</u>	<u>1,608,706</u>	<u>2,827,531</u>
EXPENDITURES				
Current				
Health and human services	1,551,599	-	1,689,947	3,241,546
Capital outlay	677	-	-	677
	<u>1,552,276</u>	<u>-</u>	<u>1,689,947</u>	<u>3,242,223</u>
TOTAL EXPENDITURES				
	<u>1,552,276</u>	<u>-</u>	<u>1,689,947</u>	<u>3,242,223</u>
Excess (deficiency) of revenues over expenditures	(333,483)	32	(81,241)	(414,692)
OTHER FINANCING SOURCES (USES)				
Transfers in	333,175	-	-	333,175
	<u>333,175</u>	<u>-</u>	<u>-</u>	<u>333,175</u>
Net change in fund balances	(308)	32	(81,241)	(81,517)
Fund balances at beginning of year	277,729	8,736	176,149	462,614
	<u>277,729</u>	<u>8,736</u>	<u>176,149</u>	<u>462,614</u>
Fund balances at end of year	<u>\$ 277,421</u>	<u>\$ 8,768</u>	<u>\$ 94,908</u>	<u>\$ 381,097</u>

CLATSOP COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR EDUCATION SPECIAL REVENUE FUNDS For the Year Ended June 30, 2014

	Law Library	4-H and Extension	Totals
REVENUES			
Property taxes	\$ -	\$ 232,678	\$ 232,678
Timber and land sales	-	64,837	64,837
Other taxes	-	8,598	8,598
Charges for services	1	-	1
Fines and forfeitures	46,380	-	46,380
Interest	299	1,604	1,903
Miscellaneous	386	496	882
TOTAL REVENUES	47,066	308,213	355,279
EXPENDITURES			
Current			
Education	64,680	526,460	591,140
Net change in fund balances	(17,614)	(218,247)	(235,861)
Fund balances at beginning of year	57,888	331,454	389,342
Fund balances at end of year	\$ 40,274	\$ 113,207	\$ 153,481

CLATSOP COUNTY

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

NONMAJOR DEBT SERVICE FUNDS

For the Year Ended June 30, 2014

	Bond Proceeds and Retirement	Bond and UAL Reserve	Totals
REVENUES			
Interest	\$ 3,139	\$ 3,330	\$ 6,469
Other	<u>1,005,627</u>	<u>-</u>	<u>1,005,627</u>
TOTAL REVENUES	1,008,766	3,330	1,012,096
EXPENDITURES			
Debt service	<u>1,235,175</u>	<u>-</u>	<u>1,235,175</u>
Excess (deficiency) of revenues over expenditures	(226,409)	3,330	(223,079)
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>-</u>	<u>(1,541,800)</u>	<u>(1,541,800)</u>
Net change in fund balances	(226,409)	(1,538,470)	(1,764,879)
Fund balances - beginning	<u>247,682</u>	<u>1,545,519</u>	<u>1,793,201</u>
Fund balances - ending	<u>\$ 21,273</u>	<u>\$ 7,049</u>	<u>\$ 28,322</u>

CLATSOP COUNTY

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

NONMAJOR CAPITAL PROJECTS FUNDS

For the Year Ended June 30, 2014

	General Roads Equipment Replacement	Park and Land Acquisition and Maintenance	Totals
REVENUES			
Charges for services	\$ -	\$ 240	\$ 240
Interest	1,207	6,953	8,160
Other	<u>-</u>	<u>450</u>	<u>450</u>
TOTAL REVENUES	<u>1,207</u>	<u>7,643</u>	<u>8,850</u>
EXPENDITURES			
Current:			
Land use, housing and transportation	200	-	200
Culture and recreation	-	18,025	18,025
Capital outlay	<u>317,836</u>	<u>54,493</u>	<u>372,329</u>
TOTAL EXPENDITURES	<u>318,036</u>	<u>72,518</u>	<u>390,554</u>
Excess (deficiency) of revenues over expenditures	<u>(316,829)</u>	<u>(64,875)</u>	<u>(381,704)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	336,600	-	336,600
Transfers out	<u>-</u>	<u>(45,000)</u>	<u>(45,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>336,600</u>	<u>(45,000)</u>	<u>291,600</u>
Net change in fund balances	19,771	(109,875)	(90,104)
Fund balances - beginning	<u>56,070</u>	<u>1,350,542</u>	<u>1,406,612</u>
Fund balances - ending	<u>\$ 75,841</u>	<u>\$ 1,240,667</u>	<u>\$ 1,316,508</u>

CLATSOP COUNTY

**COUNTY CLERK RECORDS - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for services	\$ 9,200	\$ 7,605	\$ (1,595)
Interest earnings	<u>200</u>	<u>106</u>	<u>(94)</u>
TOTAL REVENUES	<u>9,400</u>	<u>7,711</u>	<u>(1,689)</u>
EXPENDITURES			
Materials and services	16,000	9,453	6,547
Other charges	<u>5,900</u>	<u>4,900</u>	<u>1,000</u>
TOTAL EXPENDITURES	<u>21,900</u>	<u>14,353</u>	<u>7,547</u>
Net change in fund balance	(12,500)	(6,642)	5,858
Fund balance at beginning of year	<u>12,500</u>	<u>19,635</u>	<u>7,135</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 12,993</u>	<u>\$ 12,993</u>

CLATSOP COUNTY

ANIMAL SHELTER DONATIONS - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for services	\$ 9,100	\$ 9,190	\$ 90
Interest	1,000	853	(147)
Other	<u>8,000</u>	<u>23,061</u>	<u>15,061</u>
 TOTAL REVENUES	 <u>18,100</u>	 <u>33,104</u>	 <u>15,004</u>
 EXPENDITURES			
Materials and services	52,000	37,525	14,475
Other charges	10,000	-	10,000
Contingency	<u>73,200</u>	<u>-</u>	<u>73,200</u>
 TOTAL EXPENDITURES	 <u>135,200</u>	 <u>37,525</u>	 <u>97,675</u>
 Net change in fund balance	 (117,100)	 (4,421)	 112,679
Fund balance at beginning of year	<u>117,100</u>	<u>160,496</u>	<u>43,396</u>
 Fund balance at end of year	 <u>\$ -</u>	 <u>\$ 156,075</u>	 <u>\$ 156,075</u>

CLATSOP COUNTY

**RURAL LAW ENFORCEMENT - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Property taxes	\$ 1,313,100	\$ 1,345,140	\$ 32,040
Timber and land sales	678,300	868,816	190,516
Other taxes	90,500	119,704	29,204
Interest earnings	<u>15,700</u>	<u>14,015</u>	<u>(1,685)</u>
TOTAL REVENUES	<u>2,097,600</u>	<u>2,347,675</u>	<u>250,075</u>
EXPENDITURES			
Personal services	1,859,700	1,790,832	68,868
Materials and services	447,000	446,463	537
Other charges	74,800	74,800	-
Capital outlay	107,600	106,594	1,006
Contingency	<u>180,900</u>	<u>-</u>	<u>180,900</u>
TOTAL EXPENDITURES	<u>2,670,000</u>	<u>2,418,689</u>	<u>251,311</u>
Excess (deficiency) of revenues over expenditures	<u>(572,400)</u>	<u>(71,014)</u>	<u>501,386</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	119,600	119,600	-
Transfers out	<u>(111,900)</u>	<u>(111,900)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>7,700</u>	<u>7,700</u>	<u>-</u>
Net change in fund balance	(564,700)	(63,314)	501,386
Fund balance at beginning of year	<u>2,108,500</u>	<u>2,114,285</u>	<u>5,785</u>
Fund balance at end of year	<u>\$ 1,543,800</u>	<u>\$ 2,050,971</u>	<u>\$ 507,171</u>

CLATSOP COUNTY

**CHILD SUPPORT - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 122,900	\$ 133,934	\$ 11,034
Charges for services	2,400	1,981	(419)
Interest	-	124	124
Other	<u>13,700</u>	<u>16,102</u>	<u>2,402</u>
 TOTAL REVENUES	 <u>139,000</u>	 <u>152,141</u>	 <u>13,141</u>
 EXPENDITURES			
Personal services	159,800	156,996	2,804
Materials and services	8,600	9,090	(490)
Other charges	<u>24,300</u>	<u>24,300</u>	<u>-</u>
 TOTAL EXPENDITURES	 <u>195,600</u>	 <u>190,386</u>	 <u>5,214</u>
 Excess (deficiency) of revenues over expenditures	 (56,600)	 (38,245)	 18,355
 OTHER FINANCING SOURCES (USES)			
Transfers in	<u>56,100</u>	<u>56,100</u>	<u>-</u>
 Net change in fund balance	 (500)	 17,855	 18,355
Fund balance at beginning of year	<u>6,600</u>	<u>26,710</u>	<u>20,110</u>
 Fund balance at end of year	 <u>\$ 6,100</u>	 <u>\$ 44,565</u>	 <u>\$ 38,465</u>

CLATSOP COUNTY

**JUVENILE CRIME PREVENTION - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 188,500	\$ 135,200	\$ (53,300)
Charges for services	36,000	18,340	(17,660)
Interest	100	177	77
Other	<u>-</u>	<u>701</u>	<u>701</u>
TOTAL REVENUES	<u>224,600</u>	<u>154,418</u>	<u>(70,182)</u>
EXPENDITURES			
Personal services	155,100	126,389	28,711
Materials and services	79,300	41,599	37,701
Other charges	<u>6,300</u>	<u>6,300</u>	<u>-</u>
TOTAL EXPENDITURES	<u>240,700</u>	<u>174,288</u>	<u>66,412</u>
Net change in fund balance	(16,100)	(19,870)	(3,770)
Fund balance at beginning of year	<u>16,100</u>	<u>61,809</u>	<u>45,709</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ 41,939</u></u>	<u><u>\$ 41,939</u></u>

CLATSOP COUNTY

**COMMUNITY CORRECTIONS P&P - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 1,489,700	\$ 2,004,824	\$ 515,124
Charges for services	31,600	29,773	(1,827)
Interest	3,000	4,559	1,559
Miscellaneous	<u>5,500</u>	<u>5,086</u>	<u>(414)</u>
TOTAL REVENUES	<u>1,529,800</u>	<u>2,044,242</u>	<u>514,442</u>
EXPENDITURES			
Personal services	1,018,800	966,188	52,612
Materials and services	391,400	298,697	92,703
Other charges	493,400	376,644	116,756
Contingency	<u>23,600</u>	<u>-</u>	<u>23,600</u>
TOTAL EXPENDITURES	<u>1,927,200</u>	<u>1,641,529</u>	<u>285,671</u>
Excess (deficiency) of revenues over expenditures	(397,400)	402,713	800,113
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>70,900</u>	<u>70,900</u>	<u>-</u>
Net change in fund balance	(326,500)	473,613	800,113
Fund balance at beginning of year	<u>326,500</u>	<u>449,587</u>	<u>123,087</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 923,200</u>	<u>\$ 923,200</u>

CLATSOP COUNTY

**MARINE PATROL - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 180,300	\$ 180,387	\$ 87
Interest	<u>300</u>	<u>427</u>	<u>127</u>
TOTAL REVENUES	<u>180,600</u>	<u>180,814</u>	<u>214</u>
EXPENDITURES			
Personal services	192,800	185,905	6,895
Materials and services	45,800	38,816	6,984
Other charges	14,000	14,000	-
Contingency	<u>82,200</u>	<u>-</u>	<u>82,200</u>
TOTAL EXPENDITURES	<u>334,800</u>	<u>238,721</u>	<u>96,079</u>
Excess (deficiency) of revenues over expenditures	(154,200)	(57,907)	96,293
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>59,200</u>	<u>59,200</u>	<u>-</u>
Net change in fund balance	(95,000)	1,293	96,293
Fund balance at beginning of year	<u>95,000</u>	<u>97,347</u>	<u>2,347</u>
Fund balance at end of year	<u>\$ -</u>	<u>98,640</u>	<u>\$ 98,640</u>

CLATSOP COUNTY

**GAMBLING/DRUG TASK FORCE - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fines and forfeitures	\$ 4,000	\$ 2,297	\$ (1,703)
Interest	300	403	103
Other	<u>100</u>	<u>-</u>	<u>(100)</u>
TOTAL REVENUES	<u>4,400</u>	<u>2,700</u>	<u>(1,700)</u>
EXPENDITURES			
Personal services	125,600	124,512	1,088
Materials and services	36,400	20,861	15,539
Other charges	19,200	19,200	-
Contingency	<u>17,200</u>	<u>-</u>	<u>17,200</u>
TOTAL EXPENDITURES	<u>198,400</u>	<u>164,573</u>	<u>33,827</u>
Excess (deficiency) of revenues over expenditures	(194,000)	(161,873)	32,127
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>153,500</u>	<u>153,500</u>	<u>-</u>
Net change in fund balance	(40,500)	(8,373)	32,127
Fund balance at beginning of year	<u>40,500</u>	<u>56,909</u>	<u>16,409</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 48,536</u>	<u>\$ 48,536</u>

CLATSOP COUNTY

**CHILD CUSTODY MEDIATION AND DRUG PROJECT - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 34,000	\$ 30,795	\$ (3,205)
Investment	<u>500</u>	<u>539</u>	<u>39</u>
TOTAL REVENUES	<u>34,500</u>	<u>31,334</u>	<u>(3,166)</u>
EXPENDITURES			
Personal services	7,900	7,587	313
Materials and services	40,000	17,736	22,264
Other charges	1,400	1,400	-
Contingency	<u>69,500</u>	<u>-</u>	<u>69,500</u>
TOTAL EXPENDITURES	<u>118,800</u>	<u>26,723</u>	<u>92,077</u>
Excess (deficiency) of revenues over expenditures	(84,300)	4,611	88,911
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>500</u>	<u>500</u>	<u>-</u>
Net change in fund balance	(83,800)	5,111	88,911
Fund balance at beginning of year	<u>83,800</u>	<u>95,480</u>	<u>11,680</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 100,591</u>	<u>\$ 100,591</u>

CLATSOP COUNTY

**LIQUOR ENFORCEMENT - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Fund balance at beginning of year	<u>-</u>	<u>31</u>	<u>31</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 31</u>	<u>\$ 31</u>

CLATSOP COUNTY

**COURTHOUSE SECURITY - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 47,000	\$ 46,197	\$ (803)
Interest	<u>1,000</u>	<u>1,014</u>	<u>14</u>
TOTAL REVENUES	<u>48,000</u>	<u>47,211</u>	<u>(789)</u>
EXPENDITURES			
Personal services	52,600	52,600	-
Materials and services	10,000	-	10,000
Other charges	500	500	-
Capital outlay	10,000	-	10,000
Contingency	<u>167,400</u>	<u>-</u>	<u>167,400</u>
TOTAL EXPENDITURES	<u>240,500</u>	<u>53,100</u>	<u>187,400</u>
Net change in fund balance	(192,500)	(5,889)	186,611
Fund balance at beginning of year	<u>192,500</u>	<u>191,231</u>	<u>(1,269)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 185,342</u>	<u>\$ 185,342</u>

CLATSOP COUNTY

**EMERGENCY COMMUNICATION - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Interest	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ 25</u>
Net change in fund balance	-	25	25
Fund balance at beginning of year	<u>-</u>	<u>4,672</u>	<u>4,672</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 4,697</u>	<u>\$ 4,697</u>

CLATSOP COUNTY

**STATE TIMBER ENFORCEMENT - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Timber and land sales	\$ 124,300	\$ 144,314	\$ 20,014
Interest	<u>2,000</u>	<u>1,376</u>	<u>(624)</u>
 TOTAL REVENUES	 <u>126,300</u>	 <u>145,690</u>	 <u>19,390</u>
 EXPENDITURES			
Personal services	68,100	68,100	-
Materials and services	33,800	23,480	10,320
Other charges	1,300	1,300	-
Contingency	<u>199,200</u>	<u>-</u>	<u>199,200</u>
 TOTAL EXPENDITURES	 <u>302,400</u>	 <u>92,880</u>	 <u>209,520</u>
 Excess (deficiency) of revenues over expenditures	 (176,100)	 52,810	 228,910
 OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(43,000)</u>	<u>(43,000)</u>	<u>-</u>
 Net change in fund balance	 (219,100)	 9,810	 228,910
Fund balance at beginning of year	<u>219,100</u>	<u>201,657</u>	<u>(17,443)</u>
 Fund balance at end of year	 <u><u>\$ -</u></u>	 <u><u>\$ 211,467</u></u>	 <u><u>\$ 211,467</u></u>

CLATSOP COUNTY

**BUILDING CODES - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Licenses, permits and fees	\$ 480,000	\$ 494,636	\$ 14,636
Charges for services	100	8,309	8,209
Interest	1,500	1,943	443
Other	<u>1,100</u>	<u>796</u>	<u>(304)</u>
 TOTAL REVENUES	 <u>482,700</u>	 <u>505,684</u>	 <u>22,984</u>
 EXPENDITURES			
Personal services	438,400	443,198	(4,798)
Materials and services	29,700	21,745	7,955
Other charges	<u>59,000</u>	<u>59,000</u>	<u>-</u>
 TOTAL EXPENDITURES	 <u>527,100</u>	 <u>523,943</u>	 <u>3,157</u>
 Excess (deficiency) of revenues over expenditures	 (44,400)	 (18,259)	 26,141
 OTHER FINANCING SOURCES (USES)			
Transfers in	<u>35,000</u>	<u>35,000</u>	<u>-</u>
 Net change in fund balance	 (9,400)	 16,741	 26,141
Fund balance at beginning of year	<u>360,800</u>	<u>345,485</u>	<u>(15,315)</u>
 Fund balance at end of year	 <u>\$ 351,400</u>	 <u>\$ 362,226</u>	 <u>\$ 10,826</u>

CLATSOP COUNTY

**LAND CORNER PRESERVATION - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for services	\$ 84,000	\$ 67,282	\$ (16,718)
Interest	<u>600</u>	<u>921</u>	<u>321</u>
TOTAL REVENUES	<u>84,600</u>	<u>68,203</u>	<u>(16,397)</u>
EXPENDITURES			
Personal services	32,000	31,399	601
Materials and services	27,300	14,913	12,387
Other charges	7,500	7,500	-
Contingency	<u>174,400</u>	<u>-</u>	<u>174,400</u>
TOTAL EXPENDITURES	<u>241,200</u>	<u>53,812</u>	<u>187,388</u>
Excess (deficiency) of revenues over expenditures	(156,600)	14,391	170,991
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>16,500</u>	<u>16,500</u>	<u>-</u>
Net change in fund balance	(140,100)	30,891	170,991
Fund balance at beginning of year	<u>140,100</u>	<u>142,924</u>	<u>2,824</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 173,815</u>	<u>\$ 173,815</u>

CLATSOP COUNTY

BIKE PATHS - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 24,600	\$ 23,426	\$ (1,174)
Interest	<u>1,000</u>	<u>1,615</u>	<u>615</u>
TOTAL REVENUES	<u>25,600</u>	<u>25,041</u>	<u>(559)</u>
EXPENDITURES			
Other charges	100	99	1
Contingency	<u>188,500</u>	<u>-</u>	<u>188,500</u>
TOTAL EXPENDITURES	<u>188,600</u>	<u>99</u>	<u>188,501</u>
Net change in fund balance	(163,000)	24,942	187,942
Fund balance at beginning of year	<u>163,000</u>	<u>291,427</u>	<u>128,427</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 316,369</u>	<u>\$ 316,369</u>

CLATSOP COUNTY

**ROAD DISTRICT #1 - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Property taxes	\$ 1,857,500	\$ 1,902,297	\$ 44,797
Timber and land sales	959,300	1,228,660	269,360
Other taxes	128,000	169,305	41,305
Interest	<u>3,500</u>	<u>2,665</u>	<u>(835)</u>
 TOTAL REVENUES	 <u>2,948,300</u>	 <u>3,302,927</u>	 <u>354,627</u>
 EXPENDITURES			
Materials and services	1,800	1,800	-
Other charges	<u>3,400</u>	<u>3,400</u>	<u>-</u>
 TOTAL EXPENDITURES	 <u>5,200</u>	 <u>5,200</u>	 <u>-</u>
 Excess (deficiency) of revenues over expenditures	 2,943,100	 3,297,727	 354,627
 OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(2,943,100)</u>	<u>(2,943,100)</u>	<u>-</u>
 Net change in fund balance	 -	 354,627	 354,627
Fund balance at beginning of year	<u>-</u>	<u>158,720</u>	<u>158,720</u>
 Fund balance at end of year	 <u>\$ -</u>	 <u>\$ 513,347</u>	 <u>\$ 513,347</u>

CLATSOP COUNTY

**FAIR BOARD - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Property taxes	\$ 363,400	\$ 367,948	\$ 4,548
Timber and land sales	66,000	84,178	18,178
Intergovernmental	45,000	50,964	5,964
Charges for services	153,100	158,205	5,105
Interest	3,000	3,992	992
Other	<u>1,400</u>	<u>17,874</u>	<u>16,474</u>
 TOTAL REVENUES	 <u>631,900</u>	 <u>683,161</u>	 <u>51,261</u>
 EXPENDITURES			
Personal services	197,200	186,208	10,992
Materials and services	329,300	293,646	35,654
Other charges	30,800	30,800	-
Capital outlay	332,000	150,417	181,583
Contingency	<u>200,000</u>	<u>-</u>	<u>200,000</u>
 TOTAL EXPENDITURES	 <u>1,089,300</u>	 <u>661,071</u>	 <u>428,229</u>
 Net change in fund balance	 (457,400)	 22,090	 479,490
Fund balance at beginning of year	<u>457,400</u>	<u>686,378</u>	<u>228,978</u>
 Fund balance at end of year	 <u>\$ -</u>	 <u>\$ 708,468</u>	 <u>\$ 708,468</u>

CLATSOP COUNTY

**CEDC FISHERIES - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 833,900	\$ 728,295	\$ (105,605)
Charges for services	90,000	61,110	(28,890)
Interest	800	1,031	231
Other	<u>400</u>	<u>8,350</u>	<u>7,950</u>
 TOTAL REVENUES	 <u>925,100</u>	 <u>798,786</u>	 <u>(126,314)</u>
 EXPENDITURES			
Personal services	569,400	565,183	4,217
Materials and services	335,200	198,382	136,818
Other charges	40,600	40,600	-
Contingency	<u>198,900</u>	<u>-</u>	<u>198,900</u>
 TOTAL EXPENDITURES	 <u>1,144,100</u>	 <u>804,165</u>	 <u>339,935</u>
 Excess (deficiency) of revenues over expenditures	 (219,000)	 (5,379)	 213,621
 OTHER FINANCING SOURCES (USES)			
Transfers in	<u>13,400</u>	<u>13,400</u>	<u>-</u>
 Net change in fund balance	 (205,600)	 8,021	 213,621
Fund balance at beginning of year	<u>205,600</u>	<u>220,322</u>	<u>14,722</u>
 Fund balance at end of year	 <u>\$ -</u>	 <u>\$ 228,343</u>	 <u>\$ 228,343</u>

CLATSOP COUNTY

**VIDEO LOTTERY - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 316,900	\$ 279,301	\$ (37,599)
Interest	<u>1,000</u>	<u>327</u>	<u>(673)</u>
TOTAL REVENUES	<u>317,900</u>	<u>279,628</u>	<u>(38,272)</u>
EXPENDITURES			
Materials and services	13,200	11,866	1,334
Other charges	<u>114,700</u>	<u>110,700</u>	<u>4,000</u>
TOTAL EXPENDITURES	<u>127,900</u>	<u>122,566</u>	<u>5,334</u>
Excess (deficiency) of revenues over expenditures	190,000	157,062	(32,938)
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(214,000)</u>	<u>(214,000)</u>	<u>-</u>
Net change in fund balance	(24,000)	(56,938)	(32,938)
Fund balance at beginning of year	<u>85,100</u>	<u>95,087</u>	<u>9,987</u>
Fund balance at end of year	<u>\$ 61,100</u>	<u>\$ 38,149</u>	<u>\$ (22,951)</u>

CLATSOP COUNTY

**PUBLIC HEALTH - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 620,800	\$ 590,186	\$ (30,614)
Charges for services	564,600	509,511	(55,089)
Interest earnings	-	1,915	1,915
Other	<u>117,200</u>	<u>117,181</u>	<u>(19)</u>
TOTAL REVENUES	<u>1,302,600</u>	<u>1,218,793</u>	<u>(83,807)</u>
EXPENDITURES			
HHS Community Health			
Personal services	249,200	238,179	11,021
Materials and services	133,900	95,731	38,169
Other charges	<u>90,700</u>	<u>90,915</u>	<u>(215)</u>
Total HHS Community Health	<u>473,800</u>	<u>424,825</u>	<u>48,975</u>
Tobacco Prevention			
Personal services	53,700	50,011	3,689
Materials and services	1,800	4,733	(2,933)
Other charges	<u>9,000</u>	<u>9,000</u>	<u>-</u>
Total Tobacco Prevention	<u>64,500</u>	<u>63,744</u>	<u>756</u>
Immunization			
Personal services	10,500	13,291	(2,791)
Materials and services	3,200	409	2,791
Other charges	<u>700</u>	<u>700</u>	<u>-</u>
Total Immunization	<u>14,400</u>	<u>14,400</u>	<u>-</u>
Maternal and Child Health			
Personal services	53,400	49,025	4,375
Materials and services	700	1,392	(692)
Other charges	<u>6,800</u>	<u>6,806</u>	<u>(6)</u>
Total Maternal and Child Health	<u>60,900</u>	<u>57,223</u>	<u>3,677</u>

Continued on next page

PUBLIC HEALTH (Continued)
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

EXPENDITURES (Continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Babies First			
Personal services	\$ 86,000	\$ 81,623	\$ 4,377
Materials and services	2,000	1,832	168
Other charges	<u>4,600</u>	<u>5,059</u>	<u>(459)</u>
Total Babies First	<u>92,600</u>	<u>88,514</u>	<u>4,086</u>
WIC Program			
Personal services	173,100	178,620	(5,520)
Materials and services	27,700	18,455	9,245
Other charges	<u>55,400</u>	<u>55,498</u>	<u>(98)</u>
Total WIC Program	<u>256,200</u>	<u>252,573</u>	<u>3,627</u>
Family Planning			
Personal services	186,900	135,221	51,679
Materials and services	97,500	115,323	(17,823)
Other charges	<u>50,600</u>	<u>51,414</u>	<u>(814)</u>
Total Family Planning	<u>335,000</u>	<u>301,958</u>	<u>33,042</u>
Emergency Preparedness			
Personal services	67,600	59,305	8,295
Materials and services	5,600	1,851	3,749
Other charges	<u>11,600</u>	<u>12,640</u>	<u>(1,040)</u>
Total Emergency Preparedness	<u>84,800</u>	<u>73,796</u>	<u>11,004</u>
Environmental Health			
Personal services	184,100	168,954	15,146
Materials and services	28,100	28,831	(731)
Other charges	<u>19,900</u>	<u>19,900</u>	<u>-</u>
Total Environmental Health	<u>232,100</u>	<u>217,685</u>	<u>14,415</u>

Continued on next page

PUBLIC HEALTH (Continued)
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

EXPENDITURES (Continued)

	Budget	Actual	Variance
Household Hazardous Waste			
Personal services	\$ 9,800	\$ 10,390	\$ (590)
Materials and services	<u>155,500</u>	<u>45,252</u>	<u>110,248</u>
Total Household Hazardous Waste	<u>165,300</u>	<u>55,642</u>	<u>109,658</u>
Onsite Wastewater Management			
Personal services	-	865	(865)
Materials and services	<u>15,000</u>	<u>1,051</u>	<u>13,949</u>
Total Onsite Wastewater Management	<u>15,000</u>	<u>1,916</u>	<u>13,084</u>
TOTAL EXPENDITURES	<u>1,794,600</u>	<u>1,552,276</u>	<u>242,324</u>
Excess (deficiency) of revenues over expenditures	(492,000)	(333,483)	158,517
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>409,000</u>	<u>333,175</u>	<u>(75,825)</u>
Net change in fund balance	(83,000)	(308)	82,692
Fund balance at beginning of year	<u>83,000</u>	<u>277,729</u>	<u>194,729</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 277,421</u>	<u>\$ 277,421</u>

CLATSOP COUNTY

COMMISSION ON CHILDREN AND FAMILIES - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Interest	<u>\$ -</u>	<u>\$ 32</u>	<u>\$ 32</u>
Net change in fund balance	-	32	32
Fund balance at beginning of year	<u>-</u>	<u>8,736</u>	<u>8,736</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 8,768</u>	<u>\$ 8,768</u>

CLATSOP COUNTY

**MENTAL HEALTH GRANTS - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 1,762,900	\$ 1,582,288	\$ (180,612)
Charges for services	19,000	23,796	4,796
Interest	200	1,055	855
Other	<u>5,100</u>	<u>1,567</u>	<u>(3,533)</u>
 TOTAL REVENUES	 <u>1,787,200</u>	 <u>1,608,706</u>	 <u>(178,494)</u>
 EXPENDITURES			
Developmental Disabilities			
Other charges	<u>699,300</u>	<u>654,701</u>	<u>44,599</u>
 Mental Health			
Personal services	18,300	18,092	208
Materials and services	5,300	2,398	2,902
Other charges	849,100	809,465	39,635
Capital outlay	<u>5,800</u>	<u>-</u>	<u>5,800</u>
 Total Mental Health	 <u>878,500</u>	 <u>829,955</u>	 <u>48,545</u>
 Drug and Alcohol Prevention			
Personal services	151,700	128,152	23,548
Materials and services	100,200	55,839	44,361
Other charges	<u>22,000</u>	<u>21,300</u>	<u>700</u>
 Total Drug and Alcohol Prevention	 <u>273,900</u>	 <u>205,291</u>	 <u>68,609</u>
 TOTAL EXPENDITURES	 <u>1,851,700</u>	 <u>1,689,947</u>	 <u>161,753</u>
 Net change in fund balance	 (59,400)	 (81,241)	 (21,841)
Fund balance at beginning of year	<u>59,400</u>	<u>176,149</u>	<u>116,749</u>
 Fund balance at end of year	 <u>\$ -</u>	 <u>\$ 94,908</u>	 <u>\$ 94,908</u>

CLATSOP COUNTY

**LAW LIBRARY - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for services	\$ 100	\$ 1	\$ (99)
Fines and forfeitures	43,000	46,380	3,380
Interest	300	299	(1)
Other	<u>-</u>	<u>386</u>	<u>386</u>
 TOTAL REVENUES	 <u>43,400</u>	 <u>47,066</u>	 <u>3,666</u>
 EXPENDITURES			
Personal services	7,600	10,585	(2,985)
Materials and services	58,700	39,697	19,003
Other charges	14,400	14,398	2
Contingency	<u>16,600</u>	<u>-</u>	<u>16,600</u>
 TOTAL EXPENDITURES	 <u>97,300</u>	 <u>64,680</u>	 <u>32,620</u>
 Net change in fund balance	 (53,900)	 (17,614)	 36,286
Fund balance at beginning of year	<u>53,900</u>	<u>57,888</u>	<u>3,988</u>
 Fund balance at end of year	 <u><u>\$ -</u></u>	 <u><u>\$ 40,274</u></u>	 <u><u>\$ 40,274</u></u>

CLATSOP COUNTY

**4-H AND EXTENSION - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Property taxes	\$ 226,400	\$ 232,678	\$ 6,278
Timber and land sales	50,300	64,837	14,537
Other taxes	6,500	8,598	2,098
Intergovernmental	15,000	-	(15,000)
Interest	1,500	1,604	104
Other	<u>78,200</u>	<u>496</u>	<u>(77,704)</u>
 TOTAL REVENUES	 <u>377,900</u>	 <u>308,213</u>	 <u>(69,687)</u>
 EXPENDITURES			
Personal services	229,000	-	229,000
Materials and services	262,000	526,460	(264,460)
Other charges	52,000	-	52,000
Contingency	<u>57,300</u>	<u>-</u>	<u>57,300</u>
 TOTAL EXPENDITURES	 <u>600,300</u>	 <u>526,460</u>	 <u>73,840</u>
 Net change in fund balance	 (222,400)	 (218,247)	 4,153
Fund balance at beginning of year	<u>305,600</u>	<u>331,454</u>	<u>25,854</u>
 Fund balance at end of year	 <u><u>\$ 83,200</u></u>	 <u><u>\$ 113,207</u></u>	 <u><u>\$ 30,007</u></u>

CLATSOP COUNTY

**BOND PROCEEDS AND RETIREMENT - DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	Budget	Actual	Variance
REVENUES			
Interest	\$ 2,000	\$ 3,139	\$ 1,139
Other	<u>980,000</u>	<u>1,005,627</u>	<u>25,627</u>
TOTAL REVENUES	<u>982,000</u>	<u>1,008,766</u>	<u>26,766</u>
EXPENDITURES			
Debt service	1,235,200	1,235,175	25
Contingency	<u>13,500</u>	<u>-</u>	<u>13,500</u>
TOTAL EXPENDITURES	<u>1,248,700</u>	<u>1,235,175</u>	<u>13,525</u>
Net change in fund balance	(266,700)	(226,409)	40,291
Fund balance at beginning of year	<u>266,700</u>	<u>247,682</u>	<u>(19,018)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 21,273</u>	<u>\$ 21,273</u>

CLATSOP COUNTY

**BOND AND UAL RESERVE - DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Interest	\$ 8,000	\$ 3,330	\$ (4,670)
EXPENDITURES			
Contingency	<u>12,400</u>	<u>-</u>	<u>12,400</u>
Excess (deficiency) of revenues over expenditures	(4,400)	3,330	7,730
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(1,541,800)</u>	<u>(1,541,800)</u>	<u>-</u>
Net change in fund balance	(1,546,200)	(1,538,470)	7,730
Fund balance at beginning of year	<u>1,546,200</u>	<u>1,545,519</u>	<u>(681)</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ 7,049</u></u>	<u><u>\$ 7,049</u></u>

CLATSOP COUNTY

**GENERAL ROADS EQUIPMENT REPLACEMENT - CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Interest	\$ 700	\$ 1,207	\$ 507
EXPENDITURES			
Other charges	200	200	-
Capital outlay	<u>375,000</u>	<u>317,836</u>	<u>57,164</u>
TOTAL EXPENDITURES	<u>375,200</u>	<u>318,036</u>	<u>57,164</u>
Excess (deficiency) of revenues over expenditures	(374,500)	(316,829)	57,671
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>336,600</u>	<u>336,600</u>	<u>-</u>
Net change in fund balance	(37,900)	19,771	57,671
Fund balance at beginning of year	<u>37,900</u>	<u>56,070</u>	<u>18,170</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 75,841</u>	<u>\$ 75,841</u>

CLATSOP COUNTY

**PARK AND LAND ACQUISITION AND MAINTENANCE - CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 134,000	\$ -	\$ (134,000)
Charges for services	-	240	240
Interest	8,000	6,953	(1,047)
Other	<u>-</u>	<u>450</u>	<u>450</u>
 TOTAL REVENUES	 <u>142,000</u>	 <u>7,643</u>	 <u>(134,357)</u>
 EXPENDITURES			
Materials and services	50,000	4,250	45,750
Other charges	110,900	13,775	97,125
Capital outlay	620,000	54,493	565,507
Contingency	<u>667,900</u>	<u>-</u>	<u>667,900</u>
 TOTAL EXPENDITURES	 <u>1,448,800</u>	 <u>72,518</u>	 <u>1,376,282</u>
 Excess (deficiency) of revenues over expenditures	 (1,306,800)	 (64,875)	 1,241,925
 OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(45,000)</u>	<u>(45,000)</u>	<u>-</u>
 Net change in fund balance	 (1,351,800)	 (109,875)	 1,241,925
Fund balance at beginning of year	<u>1,351,800</u>	<u>1,350,542</u>	<u>(1,258)</u>
 Fund balance at end of year	 <u>\$ -</u>	 <u>\$ 1,240,667</u>	 <u>\$ 1,240,667</u>

CLATSOP COUNTY

**WESTPORT SEWER OPERATING - ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for services	\$ 72,000	\$ 73,999	\$ 1,999
Interest earnings	100	55	(45)
Other	<u>-</u>	<u>176</u>	<u>176</u>
TOTAL REVENUES	<u>72,100</u>	<u>74,230</u>	<u>2,130</u>
EXPENDITURES			
Personal services	11,300	9,852	1,448
Materials and services	39,650	32,454	7,196
Other charges	6,000	6,042	(42)
Debt Service	7,650	7,516	134
Contingency	<u>7,500</u>	<u>-</u>	<u>7,500</u>
TOTAL EXPENDITURES	<u>72,100</u>	<u>55,864</u>	<u>16,236</u>
Excess (deficiency) of revenues over expenditures	-	18,366	18,366
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(6,000)</u>	<u>(6,000)</u>	<u>-</u>
Net change in fund balance	(6,000)	12,366	18,366
Fund balance at beginning of year	<u>6,000</u>	<u>13,684</u>	<u>7,684</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 26,050</u>	<u>\$ 26,050</u>
Reconciliation to generally accepted accounting principles			
Capital assets, net		<u>642,854</u>	
Net position at end of year		<u><u>\$ 668,904</u></u>	

CLATSOP COUNTY

**WESTPORT SEWER EQUIPMENT REPLACEMENT - ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Interest earnings	\$ 300	\$ 343	\$ 43
EXPENDITURES			
Materials and services	20,000	3,618	16,382
Other charges	300	300	-
Contingency	<u>50,000</u>	<u>-</u>	<u>50,000</u>
TOTAL EXPENDITURES	<u>70,300</u>	<u>3,918</u>	<u>66,382</u>
Excess (deficiency) of revenues over expenditures	(70,000)	(3,575)	66,425
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>6,000</u>	<u>6,000</u>	<u>-</u>
Net change in fund balance	(64,000)	2,425	66,425
Fund balance at beginning of year	<u>64,000</u>	<u>61,077</u>	<u>(2,923)</u>
Fund balance at end of year	<u>\$ -</u>	63,502	<u>\$ 63,502</u>
Reconciliation to generally accepted accounting principles			
Accrued interest payable		(762)	
Long-term obligations		<u>(81,381)</u>	
Net position at end of year		<u>\$ (18,641)</u>	

CLATSOP COUNTY

**JAIL COMMISSARY - ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for services	\$ 37,200	\$ 21,898	\$ (15,302)
Fines and forfeitures	9,000	33,123	24,123
Interest earnings	<u>200</u>	<u>175</u>	<u>(25)</u>
TOTAL REVENUES	<u>46,400</u>	<u>55,196</u>	<u>8,796</u>
EXPENDITURES			
Materials and services	57,200	52,407	4,793
Other charges	4,500	4,500	-
Contingency	<u>6,800</u>	<u>-</u>	<u>6,800</u>
TOTAL EXPENDITURES	<u>68,500</u>	<u>56,907</u>	<u>11,593</u>
Excess (deficiency) of revenues over expenditures	(22,100)	(1,711)	20,389
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>
Net change in fund balance	(34,100)	(13,711)	20,389
Fund balance at beginning of year	<u>34,100</u>	<u>49,177</u>	<u>15,077</u>
Fund balance at end of year	<u>\$ -</u>	<u>35,466</u>	<u>\$ 35,466</u>
Reconciliation to generally accepted accounting principles:			
Capital assets, net		<u>14,183</u>	
Net position at end of year		<u>\$ 49,649</u>	

CLATSOP COUNTY

**AGENCY FUNDS
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
For the Year Ended June 30, 2014**

	<u>July 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2014</u>
<u>Other Taxing Districts</u>				
ASSETS				
Cash	\$ 1,477,152	\$ 162,069,975	\$ 161,825,669	\$ 1,721,458
Property taxes receivable	5,782,657	16,970,325	17,811,442	\$ 4,941,540
Other receivables	<u>11,448</u>	<u>60,746</u>	<u>33,870</u>	<u>\$ 38,325</u>
TOTAL ASSETS	<u><u>\$ 7,271,257</u></u>	<u><u>\$ 179,101,047</u></u>	<u><u>\$ 179,670,981</u></u>	<u><u>\$ 6,701,323</u></u>
LIABILITIES				
Accounts payable	\$ 24,200	\$ 2,153,724	\$ 2,158,257	\$ 19,667
Due to other taxing districts/agencies	<u>7,247,057</u>	<u>176,467,211</u>	<u>177,032,612</u>	<u>6,681,656</u>
TOTAL LIABILITIES	<u><u>\$ 7,271,257</u></u>	<u><u>\$ 178,620,935</u></u>	<u><u>\$ 179,190,869</u></u>	<u><u>\$ 6,701,323</u></u>
<u>Departmental Trusts</u>				
ASSETS				
Cash	\$ 202,838	\$ 1,859,816	\$ 1,839,550	\$ 223,103
Other receivables	<u>1,510</u>	<u>4,635</u>	<u>4,505</u>	<u>1,640</u>
TOTAL ASSETS	<u><u>\$ 204,348</u></u>	<u><u>\$ 1,864,451</u></u>	<u><u>\$ 1,844,055</u></u>	<u><u>\$ 224,743</u></u>
LIABILITIES				
Accounts payable	\$ 21,757	\$ 389,682	\$ 387,752	\$ 23,687
Amounts held in trust	<u>182,591</u>	<u>1,051,876</u>	<u>1,033,411</u>	<u>201,056</u>
TOTAL LIABILITIES	<u><u>\$ 204,348</u></u>	<u><u>\$ 1,441,558</u></u>	<u><u>\$ 1,421,163</u></u>	<u><u>\$ 224,743</u></u>
<u>Totals - All Agency Funds</u>				
ASSETS				
Cash	\$ 1,679,990	\$ 163,929,791	\$ 163,665,219	\$ 1,944,561
Property taxes receivables	5,782,657	16,970,325	17,811,442	4,941,540
Other receivables	<u>12,958</u>	<u>65,381</u>	<u>38,375</u>	<u>39,965</u>
TOTAL ASSETS	<u><u>\$ 7,475,605</u></u>	<u><u>\$ 180,965,498</u></u>	<u><u>\$ 181,515,036</u></u>	<u><u>\$ 6,926,066</u></u>
LIABILITIES				
Accounts payable	\$ 45,957	\$ 2,543,406	\$ 2,546,009	\$ 43,354
Due to other taxing districts/agencies	7,247,057	176,467,211	177,032,612	6,681,656
Amounts held in trust	<u>182,591</u>	<u>1,051,876</u>	<u>1,033,411</u>	<u>201,056</u>
TOTAL LIABILITIES	<u><u>\$ 7,475,605</u></u>	<u><u>\$ 180,062,493</u></u>	<u><u>\$ 180,612,032</u></u>	<u><u>\$ 6,926,066</u></u>

CLATSOP COUNTY

SCHEDULE OF CASH RECEIPTS FOR ELECTED OFFICIALS

For the year ended June 30, 2014

	Cash Balance <u>July 1, 2013</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash Balance <u>June 30, 2014</u>
Sheriff	\$ <u>27,787</u>	\$ <u>207,098</u>	\$ <u>206,297</u>	\$ <u>28,588</u>

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**INDEPENDENT AUDITOR'S REPORT REQUIRED BY
OREGON STATE REGULATIONS**

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INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Board of County Commissioners
CLATSOP COUNTY
Astoria, Oregon

We have audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the CLATSOP COUNTY as of and for the year ended June 30, 2014, and have issued our report thereon dated December 29, 2014.

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 162-10-240 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 statements amounts. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. As such, 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).**

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

In connection with our testing nothing came to our attention that caused us to believe the County was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-240 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations except as follows:

The current year's appropriations resolution for the debt service funds did not appropriate expenditures by separate amounts for contingency in accordance with ORS 294.456(3)(B).

Internal Control OAR 162-10-0230

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control. Deficiencies in internal control, if any, were communicated separately.

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

Boldt Carlisle + Smith
Certified Public Accountants
Salem, Oregon
December 29, 2014
By:

A handwritten signature in blue ink, appearing to read 'B. Bingenheimer', is written over a faint, larger signature.

Bradley G. Bingenheimer, Member

GRANT COMPLIANCE – SINGLE AUDIT

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**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 Commissioners
CLATSOP COUNTY
Astoria, 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, the aggregate discretely presented component unit, each major fund and the aggregate remaining fund information of **CLATSOP COUNTY**, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 29, 2014. Our report includes a reference to other auditors who audited the financial statements of Clatsop County Housing Authority, as described in our report on Clatsop County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, 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.

**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 (Continued)**

Internal Control Over Financial Reporting (continued)

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency (2014-1).

Clatsop County's response to the finding identified in our audit is described in the accompany schedule of findings and responses. Clatsop County's response was not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

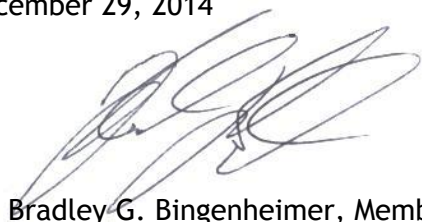
Compliance and Other Matters

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.

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
Certified Public Accountants
Salem, Oregon
December 29, 2014
By:



Bradley G. Bingenheimer, Member

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Board of Commissioners
CLATSOP COUNTY
Astoria, Oregon

Report on Compliance for Each Major Federal Program

We have audited the County's compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2014. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, CLATSOP COUNTY, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133 (Continued)

Report on Internal Control Over Compliance

Management of CLATSOP COUNTY is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Boldt Carlisle + Smith
Certified Public Accountants
Salem, Oregon
December 29, 2014

By:



Bradley G. Bingenheimer, Member

CLATSOP COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2014

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
♦ Material weakness(es) identified?	No
♦ Significant deficiency(ies) identified?	None reported
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:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	No

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants & Child (WIC)
15.226	Payments In Lieu of Taxes
16.585	Criminal Justice Commission Mental Health Grant
16.738	Edward Byrne Memorial Justice Assistance Grant
99.999	BPA Select Fisheries Enhancement

Dollar threshold used to distinguish between type A and type B programs:	\$300,000
Auditee qualified as low-risk auditee?	No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

Section II – Financial Statement Findings

2014-1

- Criteria: The preparation of the financial statements is the responsibility of management. Management is also responsible for designing and implementing internal controls over the preparation of the financial statements.
- Condition: The auditor has prepared the financial statements (a nonattest service) on behalf of management. Therefore management has not designed or implemented controls over the preparation of the financial statements. Management has identified the Budget & Finance Director as having suitable skills, knowledge or experience to accept responsibility for the financial statements.
- Cause: Management has performed a cost-benefit analysis and determined it is most efficient to have the auditors prepare the financial statements in conjunction with the audit of the financial statements.
- Effect: Management believes there are no negative effects, or potentially negative effects on the financial statements.
- Response: Management has determined that it is not cost effective to correct this deficiency in internal controls.

Section III – Federal Award Findings and Questioned Costs

None

CLATSOP COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2014

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<i>Department of Agriculture</i>			
Food and Nutrition Service			
Passed through Oregon State Health Division			
National School Lunch program	10.553		\$ 10,772
Special Supplemental Nutrition Program for Women, Infants & Child (WIC)	10.557		204,203
Total Department of Agriculture			214,975
<i>Department of Commerce</i>			
National Oceanic and Atmospheric Administration			
Passed through the Oregon Department of Land Conservation and Development			
Coastal Zone Management	11.419		20,300
<i>Department of Defense</i>			
Office of Economic Adjustment			
Community Economic Adjustment Planning Assistance for Joint Land Use Studies	12.610		75,133
<i>Department of Energy</i>			
Passed through Oregon State Department of Fish and Wildlife			
CWT Recovery Program	81.806		18,594
<i>Department of the Interior</i>			
Bureau of Land Management			
Payment in Lieu of Tax	15.226		13,123
<i>Department of Justice</i>			
Office of Juvenile Justice and Delinquency Prevention			
Passed through Oregon Commission on Children and Families			
Juvenile Accountability Incentive Block Grant	16.523		4,625
Bureau of Justice Assistance			
State Criminal Alien Assistance Program	16.606		11,298
Passed through Oregon State Criminal Justice Services Division			
Criminal Justice Commission Mental Health Grant	16.585	575000	154,116
Edward Byrne Memorial Justice Assistance Grant Program	16.738	535000	123,215
Office of Victims of Crime			
Passed through Oregon State Criminal Justice Division			
Crime Victims Assistance	16.575	VOCA	29,148
Total Department of Justice			322,402
<i>Department of Transportation</i>			
Pipeline and Hazardous Materials Safety Administration			
Passed through Oregon Department of Transportation Services			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		17,518
<i>Environmental Protection Agency</i>			
Office of Water			
Passed through Oregon Department of Human Services			
State Public Water System - Water Primacy	66.432		4,020
Capitalization Grants for Drinking Water State Revolving Funds	66.468		3,588
Total Environmental Protection Agency			7,608
<i>Department of Homeland Security</i>			
Passed through Oregon State Marine Board			
Boating Safety Financial Assistance	97.012		90,316
Passed through Oregon Military Department			
Hazard Mitigation Grant	97.039		
Emergency Management Performance Grant (EMPG)	97.042		102,802
DHS Citizen Corps	97.053		2,522
State Homeland Security Program	97.073		36,504
Total Department of Homeland Security			232,144

Continued on next page

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<i>Department of Health and Human Services</i>			
Office of Population Affairs			
Passed through Oregon Department of Human Services and Oregon Health Authority			
Family Planning - Services	93.217		\$ 23,874
Administration for Children and Families			
Passed through Oregon Commission on Children and Families			
Youth Investment Title XX	93.667		27,117
Family Preservation & Support	93.556		7,908
Passed through Oregon Department of Justice			
Child Support Enforcement	93.563		132,813
Centers for Disease Control and Prevention -			
Passed through Oregon Department of Human Services and Oregon Health Authority			
Public Health Emergency Preparedness	93.069		72,619
TB Case Management	93.116		304
Accreditation Min Grant	93.507		10,000
Health Resources and Services Administration			
Passed through Oregon Department of Human Services and Oregon Health Authority			
Maternal and Child Health Services Block Grant-family planning	93.994		9,696
Maternal and Child Health Services Block Grant-Title V-CAH	93.994		5,984
Maternal and Child Health Services Block Grant-Title V-Flex Funds	93.994		13,964
Subtotal Maternal and Child Health Services Block Grant			29,644
Substance Abuse and Mental Health Services Administration			
Passed through Oregon Department of Human Services and Oregon Health Authority			
Block Grants for Community Mental Health Services	93.958		64,934
Block Grants for Prevention and Treatment of Substance Abuse	93.959		144,408
Centers for Medicare and Medicaid Services			
Passed through Oregon Department of Human Services and Oregon Health Authority			
Immunization-conference travel	93.268		1,500
Total Department of Health and Human Services			515,121
<i>Other Agencies</i>			
Passed through the Bonneville Power Administration			
BPA Select Fisheries Enhancement	99.999	1993-060-00/58916	106,570
BPA Select Fisheries Enhancement	99.999	1993-060-00/62905	369,300
Total Other Agencies			475,870
Total Expenditures of Federal Awards			\$ 1,912,788

See accompanying notes

CLATSOP COUNTY

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2014

Basis of Presentation

The accompanying schedule of expenditures of federal awards is a summary of the County's federal award programs presented on the modified accrual basis of accounting.