

ANNUAL FINANCIAL REPORT
For the Year Ended June 30, 2012

CLATSOP COUNTY

For the Year Ended June 30, 2012

Clatsop County Board of Commissioners

<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	Patricia Roberts 800 Exchange St., Suite 410 Astoria, OR 97103	2012
3	Peter Huhtala 800 Exchange St., Suite 410 Astoria, OR 97103	2014
4	Dirk Rohne 800 Exchange St., Suite 410 Astoria, OR 97103	2012
5	Debra Birkby 800 Exchange St., Suite 410 Astoria, OR 97103	2014

Appointed Officials

County Manager Scott Somers

CLATSOP COUNTY

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
CLATSOP COUNTY
Astoria, Oregon

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of **CLATSOP COUNTY** as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of **CLATSOP COUNTY**, as of June 30, 2012, the respective changes in financial position, and cash flows, where applicable, thereof, and the respective budgetary comparisons for the General, General Roads and Industrial Development Revolving Funds, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2012, 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.

INDEPENDENT AUDITOR'S REPORT (Continued)

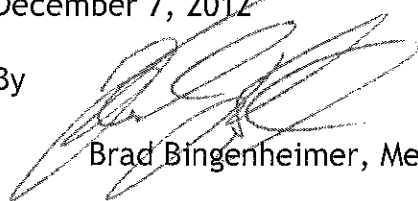
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages *i* through *vii* be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the 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 financial statements. 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Boldt, Carlisle & Smith, LLC

December 7, 2012

By



Brad Bingenheimer, Member

MANAGEMENT'S DISCUSSION AND ANALYSIS

CLATSOP COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2012

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, 2012. 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 \$217,393,949 (*net assets*). Of this amount, \$193,287,601 is invested in capital assets and \$7,652,000 (*unrestricted*) may be used to meet the County's ongoing obligations.
- The County's total net assets decreased by \$9,907,130.
- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balance of \$25,241,641, a decrease of \$3,280,005 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$3,123,794.

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 Assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.
- The *Statement of Activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets 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).

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.

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 funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of 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 of 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 individual 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 for the General, General Roads, and Rural Law Enforcement District Funds. 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.

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, and 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 in the form of combined statements elsewhere in this report.

Fiduciary funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary 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.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of the County's financial position. The County's assets exceeded liabilities by \$217,393,949 (*net assets*) at the close of the most recent fiscal year.

By far the largest portion of the County's net assets (88%) is the 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, 2012, the County had \$193,996,439 (net of accumulated depreciation) invested in capital assets.

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

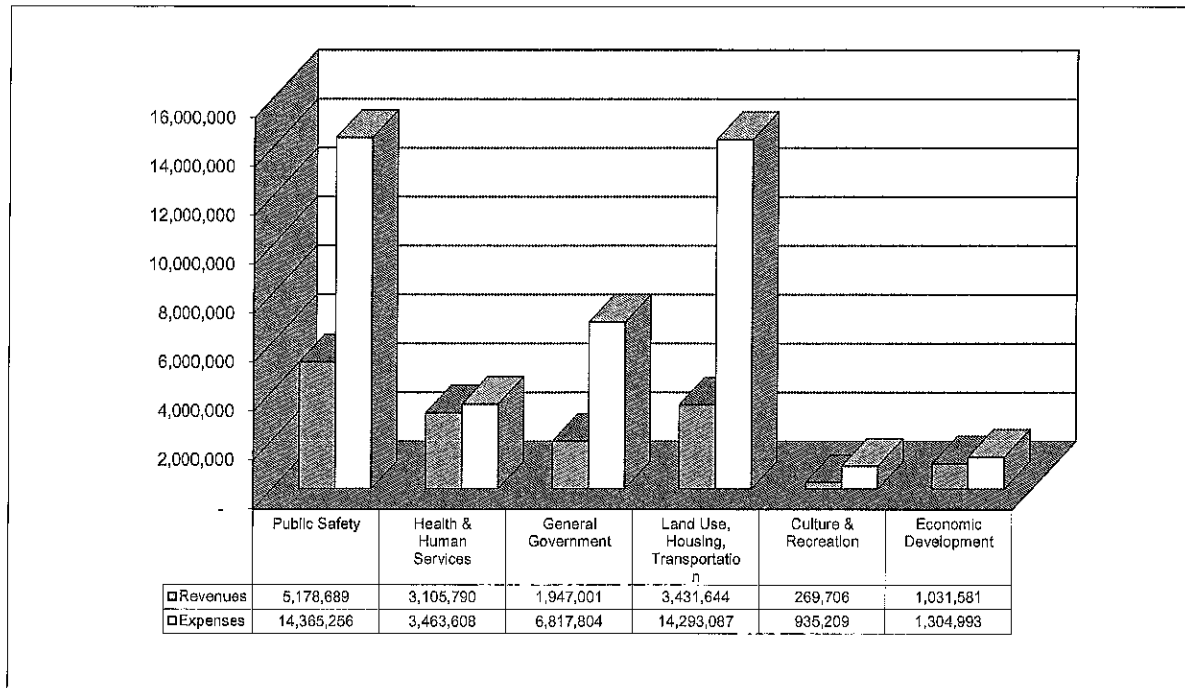
STATEMENT OF NET ASSETS

	Governmental Activities		Business-type Activities		Totals	
	2012	2011	2012	2011	2012	2011
Assets						
Current and other assets	\$ 30,566,208	\$ 34,243,862	\$ 108,152	\$ 103,519	\$ 30,674,360	\$ 34,347,381
Capital assets, net	<u>193,143,081</u>	<u>201,229,510</u>	<u>853,358</u>	<u>959,169</u>	<u>193,996,439</u>	<u>202,188,679</u>
Total assets	<u>223,709,289</u>	<u>235,473,372</u>	<u>961,510</u>	<u>1,062,688</u>	<u>224,670,799</u>	<u>236,536,060</u>
Liabilities						
Long-term obligations	3,704,414	6,371,413	91,482	96,325	3,795,896	6,467,738
Other liabilities	<u>3,477,966</u>	<u>2,763,388</u>	<u>2,988</u>	<u>3,855</u>	<u>3,480,954</u>	<u>2,767,243</u>
Total liabilities	<u>7,182,380</u>	<u>9,134,801</u>	<u>94,470</u>	<u>100,180</u>	<u>7,276,850</u>	<u>9,234,981</u>
Net assets						
Invested in capital assets, net						
of related debt	192,525,725	198,894,569	761,876	862,844	193,287,601	199,757,413
Restricted	16,454,348	19,259,564	-	-	16,454,348	19,259,564
Unassigned	<u>7,546,836</u>	<u>8,184,438</u>	<u>105,164</u>	<u>99,664</u>	<u>7,652,000</u>	<u>8,284,102</u>
Total net assets	<u>\$ 216,526,909</u>	<u>\$ 226,338,571</u>	<u>\$ 867,040</u>	<u>\$ 962,508</u>	<u>\$ 217,393,949</u>	<u>\$ 227,301,079</u>

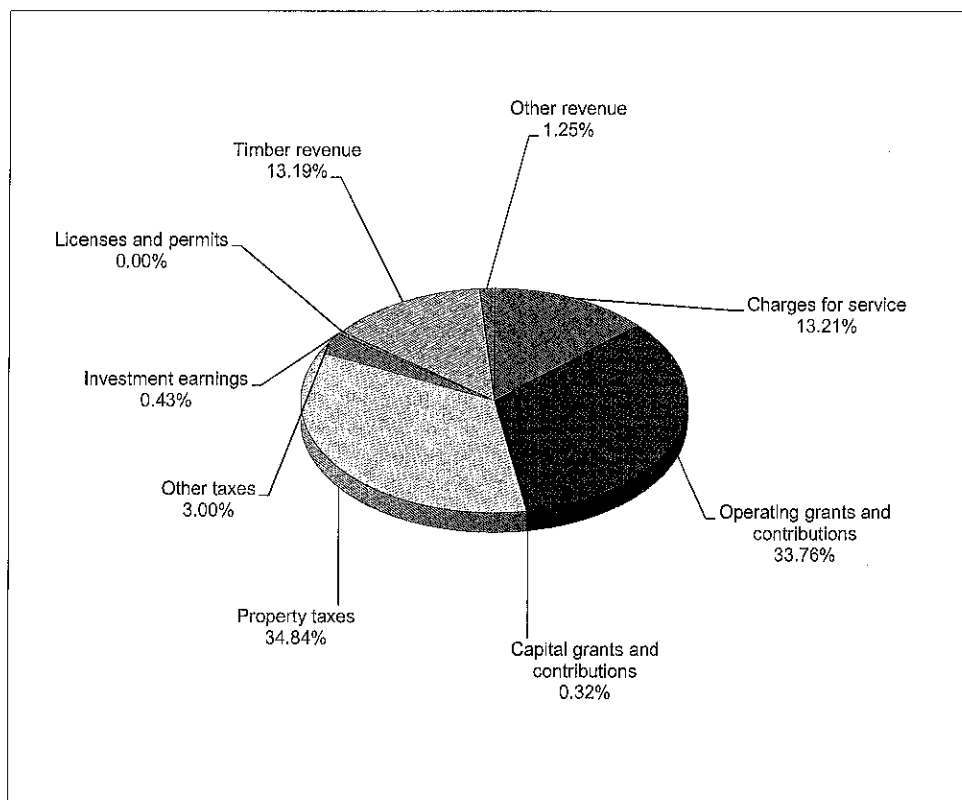
	Governmental Activities		Business-type Activities		Totals	
	2012	2011	2012	2011	2012	2011
Revenues						
Charges for services	\$ 4,239,547	\$ 4,361,416	\$ 129,886	\$ 143,585	\$ 4,369,433	\$ 4,505,001
Operating grants and contributions	10,838,599	10,451,968	-	-	10,838,599	10,451,968
Capital grants and contributions	103,896	254,255	-	-	103,896	254,255
Taxes	11,184,203	11,086,246	-	-	11,184,203	11,086,246
Other taxes	962,837	938,359	-	50,000	962,837	988,359
Interest earnings	139,153	411,890	439	443	139,592	412,333
Timber and land sales revenue	4,235,350	4,211,935	-	-	4,235,350	4,211,935
Other	368,823	330,277	221	-	369,044	330,277
Sales of capital assets	<u>32,073</u>	<u>25,512</u>	<u>-</u>	<u>-</u>	<u>32,073</u>	<u>25,512</u>
Total revenue	<u>32,104,481</u>	<u>32,071,858</u>	<u>130,546</u>	<u>194,028</u>	<u>32,235,027</u>	<u>32,265,886</u>
Expenses						
General government	6,817,804	6,430,841	-	-	6,817,804	6,430,841
Public safety and justice	14,365,256	14,184,201	-	-	14,365,256	14,184,201
Health and human services	3,463,608	3,252,623	-	-	3,463,608	3,252,623
Land use housing and transportation	14,293,087	14,318,963	-	-	14,293,087	14,318,963
Culture and recreation	935,209	908,025	-	-	935,209	908,025
Economic development	1,304,993	1,598,204	-	-	1,304,993	1,598,204
Education	533,389	468,802	-	-	533,389	468,802
Interest on long-term interest	214,797	339,931	-	-	214,797	339,931
Sewer	-	-	146,619	144,878	146,619	144,878
Jail	-	-	67,395	72,788	67,395	72,788
Total expenses	<u>41,928,143</u>	<u>41,501,590</u>	<u>214,014</u>	<u>217,666</u>	<u>42,142,157</u>	<u>41,719,256</u>
Increase/(decrease) in net assets						
before transfers:	(9,823,662)	(9,429,732)	(83,468)	(23,638)	(9,907,130)	(9,453,370)
Transfers	<u>12,000</u>	<u>12,000</u>	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>	<u>-</u>
Increase/(decrease) in net assets	(9,811,662)	(9,417,732)	(95,468)	(35,638)	(9,907,130)	(9,453,370)
Beginning net assets, as restated	226,338,571	235,852,522	962,508	998,146	227,301,079	236,850,668
Prior period adjustment	<u>-</u>	<u>(96,219)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(96,219)</u>
Ending net assets	<u>\$ 216,526,909</u>	<u>\$ 226,338,571</u>	<u>\$ 867,040</u>	<u>\$ 962,508</u>	<u>\$ 217,393,949</u>	<u>\$ 227,301,079</u>

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.

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.



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 \$3,123,794 indicating a high degree of liquidity for the General Fund. The fund balance of the County's General Fund decreased by \$497,831 during the current fiscal year.

The General Road Fund receives State fuel taxes which are used to maintain the County's roads. The ending fund balance of \$2,863,072 is an increase of \$104,217 from the prior year.

The Industrial Development Revolving Fund reports the financial activity of the County's North Coast Business Park property. The fund balance decreased by \$1,640,501 primarily due to transfers out to other funds.

The other governmental funds collectively ended the year with fund balances of \$11,860,960.

The County's proprietary funds report the financial activity for the operations of the Westport sewer system and the Jail Commissary. The ending net asset of these funds was \$867,040 which is a decrease of \$95,468 from the prior year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget were primarily due to increases in COLA and medical insurance cost increases as a result of changes in the negotiated agreements.

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, 2012, amounts to \$193,996,439 (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.

Clatsop County's Capital Assets
(Net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Land	\$ 6,806,866	\$ 6,806,866	\$ 22,039	\$ 22,039	\$ 6,828,905	\$ 6,828,905
Computers & Equipment	269,466	337,749	-	(892)	269,466	336,857
Tools & Equipment	39,210	73,054	-	-	39,210	73,054
Equipment and Vehicles	1,192,309	1,265,716	53,292	81,389	1,245,601	1,347,105
Furniture & Fixtures	129,659	3,872	-	-	129,659	3,872
Buildings and Improvements	15,650,966	15,899,592	778,027	856,633	16,428,993	16,756,225
Construction in Progress	376,640	50,082	-	-	376,640	50,082
Intangibles	1	21,752	-	-	1	21,752
Work in Progress	-	-	-	-	-	-
Infrastructure-non deprec	66,822,552	66,822,552	-	-	66,822,552	66,822,552
Infrastructure	101,855,412	109,948,275	-	-	101,855,412	109,948,275
Total	<u>\$ 193,143,081</u>	<u>\$ 201,229,510</u>	<u>\$ 853,358</u>	<u>\$ 959,169</u>	<u>\$ 193,996,439</u>	<u>\$ 202,188,679</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 \$3,795,896. This includes bonded debt in the amount of \$2,250,796 that is a direct obligation pledging the full faith and credit of the County. The amount includes a loan in the amount of \$504,581 to finance renovations for the Courthouse remodel project, a Capital Lease with Dell in the amount of 112,775 for County computers, and the balance of the Wastewater Treatment Improvement loan of \$91,492. The remainder of the amount is compensated absences in the amount \$836,262.

	Governmental Activities		Business-type Activities		Totals	
	2012	2011	2012	2011	2012	2011
Bond payable	\$ 2,250,796	\$ 3,250,796	\$ -	\$ -	\$ 2,250,796	\$ 3,250,796
Loans payable	617,356	2,334,941	91,482	96,325	708,838	2,431,266
Compensated absences	836,262	785,676	-	-	836,262	785,676
Total	<u>\$ 3,704,414</u>	<u>\$ 6,371,413</u>	<u>\$ 91,482</u>	<u>\$ 96,325</u>	<u>\$ 3,795,896</u>	<u>\$ 6,467,738</u>

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

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 and for the General Fund's share of the bond payment for the PERS unfunded liability makes it possible to maintain the current level of General Fund-supported services
- Implementation of the County's Board 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, and increased medical insurance costs.

All of these factors were considered in preparing the County's budget for fiscal year 2012-13.

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:

Mike Robison
Clatsop County Central Services
800 Exchange St., Suite 310
Astoria, OR 97103

BASIC FINANCIAL STATEMENTS

CLATSOP COUNTY

STATEMENT OF NET ASSETS
June 30, 2012

	Governmental Activities	Business-type Activities	Totals
<u>ASSETS</u>			
Cash and investments	\$ 25,644,369	\$ 75,013	\$ 25,719,382
Receivables, net	2,476,287	33,139	2,509,426
Prepaid items	8,595	-	8,595
Inventory	377,838	-	377,838
Deferred charges	2,059,119	-	2,059,119
Capital assets:			
Land, improvements and construction in progress	74,006,058	22,039	74,028,097
Other capital assets, net	<u>119,137,023</u>	<u>831,319</u>	<u>119,968,342</u>
TOTAL ASSETS	<u>223,709,289</u>	<u>961,510</u>	<u>224,670,799</u>
<u>LIABILITIES</u>			
Accounts payable and accrued expenses	1,686,844	1,917	1,688,761
Payroll and related liabilities	470,292	-	470,292
Accrued interest	15,857	1,071	16,928
Deposits payable	7,520	-	7,520
Net other post-employment benefits	1,297,453	-	1,297,453
Long-term obligations:			
Due within one year	2,303,707	4,980	2,308,687
Due in more than one year	<u>1,400,707</u>	<u>86,502</u>	<u>1,487,209</u>
TOTAL LIABILITIES	<u>7,182,380</u>	<u>94,470</u>	<u>7,276,850</u>
<u>NET ASSETS</u>			
Invested in capital assets, net of related debt	192,525,725	761,876	193,287,601
Restricted for:			
Highways and streets	2,183,985	-	2,183,985
Education	401,620	-	401,620
Economic development	7,605,443	-	7,605,443
Health and human services	229,799	-	229,799
Public safety	3,595,498	-	3,595,498
County fair	614,221	-	614,221
Land corner preservation	96,329	-	96,329
Parks	1,519,485	-	1,519,485
Animal shelter	183,496	-	183,496
Other	24,472	-	24,472
Unrestricted	<u>7,546,836</u>	<u>105,164</u>	<u>7,652,000</u>
TOTAL NET ASSETS	<u>\$ 216,526,909</u>	<u>\$ 867,040</u>	<u>\$ 217,393,949</u>

See notes to basic financial statements

CLATSOP COUNTY

**STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2012**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities
Governmental activities						
General government	\$ 6,817,804	\$ 1,360,572	\$ 583,929	\$ 2,500	\$ (4,870,803)	\$ (4,870,803)
Public safety	14,365,256	692,984	4,485,705	-	(9,186,567)	(9,186,567)
Land use, housing and transportation	14,293,087	980,540	2,349,708	101,396	(10,861,443)	(10,861,443)
Parks, culture and recreation	935,209	197,459	72,247	-	(665,503)	(665,503)
Economic development	1,304,993	80,581	951,000	-	(273,412)	(273,412)
Health and human services	3,463,608	868,685	2,237,105	-	(357,818)	(357,818)
Education	533,389	58,726	158,905	-	(315,758)	(315,758)
Interest on long-term obligations	214,797	-	-	-	(214,797)	(214,797)
TOTAL GOVERNMENTAL ACTIVITIES	41,928,143	4,239,547	10,838,599	103,896	(26,746,101)	(26,746,101)
Business-type activities						
Westport sewer	146,619	68,657	-	-	-	\$ (77,962)
Jail commissary	67,395	61,229	-	-	-	(6,166)
TOTAL BUSINESS-TYPE ACTIVITIES	214,014	129,886	-	-	-	(84,128)
Totals	\$ 42,142,157	\$ 4,369,433	\$ 10,838,599	\$ 103,896	(26,746,101)	(84,128)
General revenues						
Taxes					11,184,203	-
Other taxes					962,837	-
Timber and land sales					4,235,350	-
Investment earnings					139,153	439
Other					368,823	221
Sale of capital assets					32,073	-
Transfers					12,000	(12,000)
TOTAL GENERAL REVENUES AND TRANSFERS					16,934,439	(11,340)
CHANGES IN NET ASSETS					(9,811,662)	(95,468)
NET ASSETS - BEGINNING					226,338,571	962,508
NET ASSETS - ENDING					\$ 216,526,909	\$ 867,040
						\$ 217,393,949

See notes to basic financial statements

CLATSOP COUNTY

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2012

	General	General Roads	Industrial Development Revolving	Other Governmental Funds	Totals
ASSETS					
Cash and cash equivalents	\$ 3,789,361	\$ 3,084,368	\$ 6,966,333	\$ 11,804,307	\$ 25,644,369
Receivables, net	1,207,506	287,744	-	981,037	2,476,287
Prepays	-	-	-	8,595	8,595
Inventory	10,209	367,629	-	-	377,838
TOTAL ASSETS	\$ 5,007,076	\$ 3,739,741	\$ 6,966,333	\$ 12,793,939	\$ 28,507,089
LIABILITIES					
Accounts payable and accrued expenditures	\$ 465,970	\$ 811,916	\$ -	\$ 408,958	\$ 1,686,844
Accrued payroll and liabilities	281,653	64,753	-	123,886	470,292
Deposits	-	-	-	7,520	7,520
Deferred revenue	708,177	-	-	392,615	1,100,792
TOTAL LIABILITIES	1,455,800	876,669	-	932,979	3,265,448
FUND BALANCES					
Nonspendable	10,209	367,629	-	8,595	386,433
Restricted	-	2,495,443	6,966,333	7,622,572	17,084,348
Committed	-	-	-	1,415,146	1,415,146
Assigned	417,273	-	-	2,814,647	3,231,920
Unassigned	3,123,794	-	-	-	3,123,794
TOTAL FUND BALANCES	3,551,276	2,863,072	6,966,333	11,860,960	25,241,641
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,007,076	\$ 3,739,741	\$ 6,966,333	\$ 12,793,939	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	193,143,081
Unamortized charges relating to PERS Bonds are reported in the statement of net assets but were expensed in the funds when paid	2,059,119
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds	1,100,792
The net post-employment benefits obligations is reported in the statement of net assets but is not reported in the funds	(1,297,453)
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds	(3,720,271)

NET ASSETS OF GOVERNMENTAL ACTIVITIES **\$ 216,526,909**

CLATSOP COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2012

	General	General Roads	Industrial Development Revolving	Other Governmental Funds	Totals
REVENUES					
Property taxes	\$ 7,426,981	\$ -	\$ -	\$ 3,660,358	\$ 11,087,339
Timber and land sales	2,508,414	-	-	1,725,191	4,233,605
Other taxes	395,544	2,303,603	-	223,123	2,922,270
Licenses, permits and fees	210,888	351,472	-	539,436	1,101,796
Intergovernmental	3,663,202	-	-	5,444,622	9,107,824
Charges for services	625,549	-	-	1,190,406	1,815,955
Fines and forfeitures	28,589	-	-	82,453	111,042
Interest	14,359	12,774	37,431	134,724	199,288
Miscellaneous	1,249,679	54,514	-	1,265,246	2,569,439
TOTAL REVENUES	16,123,205	2,722,363	37,431	14,265,559	33,148,558
EXPENDITURES					
Current					
General government	5,563,776	-	-	152,724	5,716,500
Public safety	9,272,273	5,200,246	-	5,058,652	19,531,171
Parks, culture, and recreation	188,603	-	-	522,300	710,903
Land use, housing and transportation	696,044	-	-	507,128	1,203,172
Health and human services	381,370	-	-	814,367	1,195,737
Economic development	-	-	57,932	3,167,989	3,225,921
Education	-	-	-	518,121	518,121
Capital outlay	-	-	120,000	1,322,291	1,442,291
Debt service					
Principal	-	-	-	2,830,360	2,830,360
Interest	-	-	-	219,207	219,207
TOTAL EXPENDITURES	16,102,066	5,200,246	177,932	15,113,139	36,593,383
Excess (deficiency) of revenues over expenditures	21,139	(2,477,883)	(140,501)	(847,580)	(3,444,825)
OTHER FINANCING SOURCES (USES)					
Transfers in	688,500	2,874,300	-	2,980,396	6,543,196
Issuance of debt	-	-	-	152,820	152,820
Transfers out	(1,095,396)	(292,200)	(1,500,000)	(3,643,600)	(6,531,196)
TOTAL OTHER FINANCING SOURCES (USES)	(406,896)	2,582,100	(1,500,000)	(510,384)	164,820
Net change in fund balances	(385,757)	104,217	(1,640,501)	(1,357,964)	(3,280,005)
Fund balances at beginning of year	3,937,033	2,758,855	8,606,834	13,218,924	28,521,646
Fund balances at end of year	\$ 3,551,276	\$ 2,863,072	\$ 6,966,333	\$ 11,860,960	\$ 25,241,641

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, 2012**

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ (3,280,005)

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	\$ 1,329,825	
Depreciation	<u>(9,416,254)</u>	(8,086,429)

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

96,864

Governmental funds report as revenues certain contract payments and other revenues when they are measurable and available

10,880

In the Statement of Activities, the change in the net pension asset is reported as additional expenses for annual amortizable amounts

(1,029,560)

The change in other post-employment benefits are reported as additional expenses in the Statement of Activities

(196,085)

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 Assets.

2,870,405

The issuance of long-term debt provides current financial resources to governmental funds, however, it increases the long-term obligations due in the Statement of Net Assets.

(152,820)

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	5,674	
Compensated absences	<u>(50,586)</u>	<u>(44,912)</u>

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ (9,811,662)

CLATSOP COUNTY

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2012

	Budget		Actual	Variance
	Original	Final		
REVENUES				
Property taxes	\$ 7,429,000	\$ 7,429,000	\$ 7,426,981	\$ (2,019)
Timber and land sales	2,732,700	2,732,700	2,508,414	(224,286)
Other taxes	362,000	362,000	395,544	33,544
Licenses and permits	225,700	225,700	210,888	(14,812)
Intergovernmental	3,279,100	3,429,100	3,403,780	(25,320)
Charges for services	661,500	661,500	625,549	(35,951)
Fines and forfeitures	36,000	36,000	28,589	(7,411)
Interest earnings	15,000	15,000	11,909	(3,091)
Other	1,034,600	1,034,600	1,075,162	40,562
TOTAL REVENUES	15,775,600	15,925,600	15,686,816	(238,784)
EXPENDITURES				
Board of Commissioners				
Personal services	300	300	55	245
Materials and services	95,800	95,800	79,257	16,543
Total Board of Commissioners	96,100	96,100	79,312	16,788
Board of Property Tax Appeals				
Personal services	30,300	30,300	27,995	2,305
Materials and services	2,800	2,800	2,171	629
Total Board of Property Tax Appeals	33,100	33,100	30,166	2,934
County Administrator				
Personal services	415,900	426,900	420,912	5,988
Materials and services	19,100	19,100	13,809	5,291
Total County Administrator	435,000	446,000	434,721	11,279
Employee Relations				
Personal services	205,000	206,100	206,328	(228)
Materials and services	140,100	175,100	148,164	26,936
Other charges	8,600	8,600	8,125	475
Total Employee Relations	353,700	389,800	362,617	27,183
Assessment and Taxation				
Personal services	1,401,500	1,401,500	1,364,518	36,982
Materials and services	115,200	115,200	98,167	17,033
Total Assessment and Taxation	1,516,700	1,516,700	1,462,685	54,015

Continued on pages 7 through 10
See notes to basic financial statements

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	\$ 40,400	\$ 40,400	\$ 39,046	\$ 1,354
Materials and services	17,500	17,500	15,616	1,884
Other charges	-	200	182	18
Total Property Management	57,900	58,100	54,844	3,256
County Counsel				
Materials and services	130,900	170,900	165,991	4,909
Clerk - Admin and Elections				
Personal services	214,900	214,900	205,739	9,161
Materials and services	86,900	91,900	86,778	5,122
Total Clerk - Admin and Elections	301,800	306,800	292,517	14,283
Clerk - Records				
Personal services	212,300	212,300	207,165	5,135
Materials and services	18,700	18,700	13,325	5,375
Other charges	100	100	13	87
Total Clerk - Records	231,100	231,100	220,503	10,597
Finance and Treasury				
Personal services	312,700	312,700	298,925	13,775
Materials and services	61,000	79,900	68,056	11,844
Total Finance and Treasury	373,700	392,600	366,981	25,619
Information Systems				
Personal services	606,500	606,500	602,799	3,701
Materials and services	278,900	278,900	250,411	28,489
Total Information Systems	885,400	885,400	853,210	32,190
Building and Grounds				
Personal services	455,000	455,000	446,424	8,576
Materials and services	468,800	488,800	478,527	10,273
Other charges	500	600	571	29
Total Building and Grounds	924,300	944,400	925,522	18,878

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	\$ 181,000	\$ 181,000	\$ 167,359	\$ 13,641
Other charges	71,700	71,700	72,465	(765)
Total Miscellaneous	252,700	252,700	239,824	12,876
Animal Control				
Personal services	186,500	195,400	194,420	980
Materials and services	66,200	73,900	65,960	7,940
Total Animal Control	252,700	269,300	260,380	8,920
District Attorney				
Personal services	1,364,000	1,364,000	1,322,440	41,560
Materials and services	82,800	82,800	95,741	(12,941)
Total District Attorney	1,446,800	1,446,800	1,418,181	28,619
Medical Examiner				
Materials and services	43,800	43,800	41,893	1,907
Sheriff Support Division				
Personal services	337,300	337,300	339,493	(2,193)
Materials and services	47,200	47,200	35,737	11,463
Total Sheriff Support Division	384,500	384,500	375,230	9,270
Sheriff Criminal Division				
Personal services	2,580,100	2,580,100	2,531,919	48,181
Materials and services	320,100	320,100	316,066	4,034
Other charges	4,000	7,500	5,991	1,509
Total Sheriff Criminal Division	2,904,200	2,907,700	2,853,976	53,724
Corrections				
Personal services	2,328,000	2,328,000	2,222,902	105,098
Materials and services	452,000	452,000	389,684	62,316
Total Corrections	2,780,000	2,780,000	2,612,586	167,414
Juvenile Department				
Personal services	466,700	466,700	467,373	(673)
Materials and services	22,000	22,000	20,908	1,092
Other charges	500	500	-	500
Total Juvenile Department	489,200	489,200	488,281	919

Continued on pages 9 through 10
See notes to basic financial statements

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

EXPENDITURES (Continued)	Budget		Actual	Variance
	Original	Final		
Corrections Workcrew				
Personal services	\$ 191,300	\$ 191,300	\$ 189,564	\$ 1,736
Materials and services	20,900	20,900	19,528	1,372
Total Corrections Workcrew	212,200	212,200	209,092	3,108
Emergency Services				
Personal services	250,700	250,700	219,366	31,334
Materials and services	133,600	148,600	49,845	98,755
Capital outlay	-	-	40,818	(40,818)
Total Emergency Services	384,300	399,300	310,029	89,271
Surveyor				
Personal services	110,400	112,400	110,687	1,713
Materials and services	4,600	4,600	4,310	290
Total Surveyor	115,000	117,000	114,997	2,003
Community Development				
Personal services	352,200	352,200	303,668	48,532
Materials and services	372,200	372,200	312,095	60,105
Total Community Development	724,400	724,400	615,763	108,637
Parks Maintenance				
Personal services	143,200	143,200	139,227	3,973
Materials and services	49,400	49,400	49,172	228
Other charges	400	500	204	296
Total Parks Maintenance	193,000	193,100	188,603	4,497
Jail Nurse				
Personal services	162,600	182,300	155,274	27,026
Materials and services	169,800	245,800	226,096	19,704
Total Jail Nurse	332,400	428,100	381,370	46,730
Contingency	1,663,200	1,177,500	-	1,177,500
TOTAL EXPENDITURES	17,518,100	17,296,600	15,359,274	1,937,326
Excess (deficiency) of revenues over expenditures	(1,742,500)	(1,371,000)	327,542	1,698,542

Continued on page 10

See notes to basic financial statements

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

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 316,500	\$ 316,500	\$ 316,500	\$ -
Transfers out	<u>(1,433,100)</u>	<u>(1,714,600)</u>	<u>(1,095,396)</u>	<u>619,204</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,116,600)</u>	<u>(1,398,100)</u>	<u>(778,896)</u>	<u>619,204</u>
Net change in fund balance	(2,859,100)	(2,769,100)	(451,354)	2,317,746
Fund balance at beginning of year	<u>3,500,000</u>	<u>3,500,000</u>	<u>3,620,148</u>	<u>120,148</u>
Fund balance at end of year	<u>\$ 640,900</u>	<u>\$ 730,900</u>	3,168,794	<u>\$ 2,437,894</u>
Reconciliation of budgetary basis to generally accepted accounting principles				
Inventory			10,209	
Loan repayment from Marine Patrol fund.			<u>(45,000)</u>	
			<u>\$ 3,134,003</u>	

See notes to basic financial statements

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, 2012

	Original and Final Budget	Actual	Variance
REVENUES			
Intergovernmental	\$ 2,740,400	\$ 2,303,603	\$ (436,797)
Charges for services	222,700	351,472	128,772
Interest earnings	11,500	12,774	1,274
Other	24,300	54,514	30,214
TOTAL REVENUES	2,998,900	2,722,363	(276,537)
EXPENDITURES			
Administration and Support			
Personal services	391,700	389,701	1,999
Materials and services	128,500	104,586	23,914
Other charges	55,300	55,300	-
Total Administration and Support	575,500	549,587	25,913
Maintenance and Construction			
Personal services	2,170,800	2,058,296	112,504
Materials and services	3,563,000	2,405,926	1,157,074
Other charges	548,500	251,315	297,185
Capital outlay	40,000	-	40,000
Total Maintenance and Construction	6,322,300	4,715,537	1,606,763
Contingency	1,470,800	-	1,470,800
TOTAL EXPENDITURES	8,368,600	5,265,124	3,103,476
Excess (deficiency) of revenues over expenditures	(5,369,700)	(2,542,761)	2,826,939
OTHER FINANCING SOURCES (USES)			
Transfers in	3,408,800	2,874,300	(534,500)
Transfers out	(292,200)	(292,200)	-
TOTAL OTHER FINANCING SOURCES (USES)	3,116,600	2,582,100	(534,500)
Net change in fund balance	(2,253,100)	39,339	2,292,439
Fund balance at beginning of year	2,253,100	2,456,104	203,004
Fund balance at end of year	\$ -	2,495,443	\$ 2,495,443
Reconciliation of budgetary basis to generally accepted accounting principles			
Inventory		367,629	
		\$ 2,863,072	

See notes to basic financial statements

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, 2012**

	Original and Final Budget	Actual	Variance
REVENUES			
Interest earnings	\$ 60,000	\$ 37,431	\$ (22,569)
EXPENDITURES			
Personal services	20,800	20,800	-
Materials and services	350,500	31,732	318,768
Other charges	5,400	5,400	-
Capital outlay	3,430,000	120,000	3,310,000
Contingency	<u>3,376,800</u>	<u>-</u>	<u>3,376,800</u>
TOTAL EXPENDITURES	<u>7,183,500</u>	<u>177,932</u>	<u>7,005,568</u>
Excess (deficiency) of revenues over expenditures	(7,123,500)	(140,501)	6,982,999
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>-</u>
Net change in fund balance	(8,623,500)	(1,640,501)	6,982,999
Fund balance at beginning of year	<u>8,623,500</u>	<u>8,606,834</u>	<u>(16,666)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 6,966,333</u>	<u>\$ 6,966,333</u>

See notes to basic financial statements

CLATSOP COUNTY

**STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
June 30, 2012**

	Enterprise Funds			
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Jail Commissary	Totals
<u>ASSETS</u>				
Current assets				
Cash and investments	\$ 4,074	\$ 44,072	\$ 26,867	\$ 75,013
Receivables	14,589	-	18,550	33,139
Total current assets	18,663	44,072	45,417	108,152
Capital assets				
Land	22,039	-	-	22,039
Other capital assets, net	778,027	9,625	43,667	831,319
Total capital assets, net	800,066	9,625	43,667	853,358
TOTAL ASSETS	818,729	53,697	89,084	961,510
<u>LIABILITIES</u>				
Current liabilities				
Accounts payable and accrued expenses	909	-	1,008	1,917
Accrued interest payable	-	1,071	-	1,071
Current portion of long-term obligations	-	4,980	-	4,980
Total current liabilities	909	6,051	1,008	7,968
Long-term obligations	-	86,502	-	86,502
TOTAL LIABILITIES	909	92,553	1,008	94,470
<u>NET ASSETS</u>				
Invested in capital assets, net of related debt	800,066	(81,857)	43,667	761,876
Unassigned	17,754	43,001	44,409	105,164
TOTAL NET ASSETS	\$ 817,820	\$ (38,856)	\$ 88,076	\$ 867,040

See notes to basic financial statements

CLATSOP COUNTY

**STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Year Ended June 30, 2012**

	<u>Enterprise Funds</u>			
	<u>Westport Sewer Operating</u>	<u>Westport Sewer Equipment Replacement</u>	<u>Jail Commissary</u>	<u>Totals</u>
OPERATING REVENUES				
Charges for services	\$ 68,657	\$ -	\$ 50,042	\$ 118,699
Fines and forfeitures	-	-	11,187	11,187
TOTAL OPERATING REVENUES	<u>68,657</u>	<u>-</u>	<u>61,229</u>	<u>129,886</u>
OPERATING EXPENSES				
Personal services	9,407	-	-	9,407
Materials and services	33,741	11,828	43,602	89,171
Other charges	4,839	300	1,400	6,539
Depreciation	<u>78,606</u>	<u>4,812</u>	<u>22,393</u>	<u>105,811</u>
TOTAL OPERATING EXPENSES	<u>126,593</u>	<u>16,940</u>	<u>67,395</u>	<u>210,928</u>
Operating (loss)	<u>(57,936)</u>	<u>(16,940)</u>	<u>(6,166)</u>	<u>(81,042)</u>
NONOPERATING REVENUES (EXPENSES)				
Interest	(3,086)	-	-	(3,086)
Investment earnings	40	236	163	439
Miscellaneous	<u>221</u>	<u>-</u>	<u>-</u>	<u>221</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(2,825)</u>	<u>236</u>	<u>163</u>	<u>(2,426)</u>
(Loss) before transfers	<u>(60,761)</u>	<u>(16,704)</u>	<u>(6,003)</u>	<u>(83,468)</u>
TRANSFERS				
Transfers in	-	12,900	-	12,900
Transfers out	<u>(12,900)</u>	<u>-</u>	<u>(12,000)</u>	<u>(24,900)</u>
TOTAL TRANSFERS	<u>(12,900)</u>	<u>12,900</u>	<u>(12,000)</u>	<u>(12,000)</u>
Change in net assets	(73,661)	(3,804)	(18,003)	(95,468)
Net assets - beginning	<u>891,481</u>	<u>(35,052)</u>	<u>106,079</u>	<u>962,508</u>
Net assets - ending	<u>\$ 817,820</u>	<u>\$ (38,856)</u>	<u>\$ 88,076</u>	<u>\$ 867,040</u>

See notes to basic financial statements

CLATSOP COUNTY

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2012

	Enterprise Funds			
	Westport Sewer			
	Westport Sewer	Equipment	Jail	
	Operating	Replacement	Commissary	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 63,864	\$ -	\$ 41,437	\$ 105,301
Payments to suppliers for goods and services	(34,314)	(11,828)	(43,839)	(89,981)
Other receipts	-	-	11,187	11,187
Payments to employees for services	(9,407)	-	-	(9,407)
Other	(4,839)	(300)	(1,400)	(6,539)
Net cash provided by (used in) operating activities	15,304	(12,128)	7,385	10,561
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers in	-	8,000	-	8,000
Transfers out	(8,000)	-	(12,000)	(20,000)
Net cash provided by (used in) operating activities	(8,000)	8,000	(12,000)	(12,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal payments on long-term obligation	4,843	-	-	4,843
Interest expense	3,143	-	-	3,143
Net cash (used in) capital and related financing activities	(7,986)	-	-	(7,986)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest	40	236	163	439
Net (decrease) in cash and cash equivalents	(642)	(3,892)	(4,452)	(8,986)
Cash and cash equivalents - beginning of year	4,716	47,964	31,319	83,999
Cash and cash equivalents - end of year	\$ 4,074	\$ 44,072	\$ 26,867	\$ 75,013
Reconciliation of operating (loss) to net cash provided by (used in) operating activities				
Operating (loss)	\$ (57,936)	\$ (16,940)	\$ (6,166)	\$ (81,042)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities				
Depreciation	78,606	4,812	22,393	105,811
Other	221	-	-	221
(Increase) decrease in assets:				
Receivables	(5,014)	-	(8,605)	(13,619)
Increase (decrease) in liabilities:				
Accounts payable and accrued expenses	(573)	-	(237)	(810)
Net cash provided by (used in) operating activities	\$ 15,304	\$ (12,128)	\$ 7,385	\$ 10,561
SUPPLEMENTAL DISCLOSURE OF NONCASH TRANSACTIONS				
Transfers in	\$ -	\$ 4,900	\$ -	\$ 4,900
Transfers out	(4,900)	-	-	(4,900)
	\$ (4,900)	\$ 4,900	\$ -	\$ -

See notes to basic financial statements

CLATSOP COUNTY

STATEMENT OF FIDUCIARY NET ASSETS

June 30, 2012

	<u>Agency</u>
<u>ASSETS</u>	
Cash and investments	\$ 2,014,197
Property taxes receivable	5,593,835
Other receivables	<u>37,775</u>
 TOTAL ASSETS	 \$ <u>7,645,807</u>
 <u>LIABILITIES</u>	
Accounts payable	\$ 32,475
Due to other taxing districts/agencies	7,474,555
Due to department trusts	<u>138,777</u>
 TOTAL LIABILITIES	 \$ <u>7,645,807</u>

See notes to basic financial statements

CLATSOP COUNTY

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2012

1. Summary of significant accounting policies

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 County 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. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statement to emphasize it is legally separate from the government. The County has no discretely presented component units and has four blended component units described below. The blended component units have June 30 year-ends.

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 Central Services, 800 Exchange Street, Suite 310, Astoria, Oregon 97103.

Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) 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.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

Government-wide and fund financial statements (continued)

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

Separate financial statements are provided for governmental 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.

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.

The government-wide statements and proprietary funds have applied all Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on Accounting Procedure issued on or before November 30, 1989, unless those pronouncements conflict with or contradict Governmental Accounting Standards Board (GASB) pronouncements. The County has elected to not apply FASB pronouncements issued after November 30, 1989.

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.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

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

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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 use restricted resources first, and then unrestricted resources as they are needed.

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.

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. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Commissioners has provided otherwise in its commitment or assignment actions.

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..

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

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

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

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 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 proceeds from certificates of participation issued to finance capital acquisitions, proceeds from the sale of County owned property, general obligation bond proceeds, full faith and credit bonds, revenue bonds and state timber revenue.

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)

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 yearend)

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 program or department 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.

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.

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.

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.

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

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

Property taxes (continued)

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.

Grants and entitlements

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

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 deferred revenue. Revenues are recorded when earned in proprietary fund types.

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 three years. 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.

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

Property, plant, and equipment of the County 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

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

Capital assets (continued)

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.

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 assets. 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.

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-vesting accumulating 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 taken.

Funds used to liquidate accrued compensated absences include the General, General Roads, Mental Health, Rural Law Enforcement, General Grants, Fair Board, Child Support, Community Corrections, Marine Patrol, Gambling, CEDC Fisheries, and Juvenile Crime and Detention.

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.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

Equity Classification

Government-wide statements

On the Statement of Net Assets equity is classified as net assets and displayed in three components:

Invested in capital assets, net of related debt – 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 assets – Consists of net assets 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 assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

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:

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.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

Equity Classification (continued)

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

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. The major estimate is the lives used for the depreciation of capital assets.

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.

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.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

2. Deposits and investments (continued)

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

As of June 30, 2012, the County had the following investments:

	<u>Standard and Poor's Ratings</u>	<u>Maturities</u>	<u>Fair Value</u>
State Treasurer's Investment Pool	N/A	N/A	\$ 27,457,811

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%

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 Depository 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, 2012, \$324,169 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.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

2. Deposits and investments (continued)

A. The County's deposits and investments at June 30, 2012 are as follows:

Total investments	\$ 27,457,811
Cash on hand	2,590
Deposits with financial institutions	<u>273,178</u>
Total deposits and investments	<u>\$ 27,733,579</u>

B. Cash and investments by fund:

Governmental activities/funds

General	\$ 3,789,361
General Roads	3,084,368
Industrial Development Revolving	6,966,333
Other	<u>11,804,307</u>

Total governmental activities/funds	<u>25,644,369</u>
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Business-type activities/Proprietary fund

Westport Sewer Operating	4,074
Westport Sewer Equipment Replacement	44,072
Jail Commissary	<u>26,867</u>

Total business-type activities/proprietary funds	<u>75,013</u>
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Governmental and business-type activities	25,719,382
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Fiduciary funds

Agency	<u>2,014,197</u>
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Total cash and investments	<u>\$ 27,733,579</u>
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3. Receivables

A. The County's receivables at June 30, 2012 are as follows:

	Governmental Activities/Funds			Totals
	General	General Roads	Other	
Property taxes	\$ 785,057	\$ -	\$ 396,114	\$ 1,181,171
Accounts	<u>422,449</u>	<u>287,744</u>	<u>584,923</u>	<u>1,295,116</u>
	<u>\$ 1,207,506</u>	<u>\$ 287,744</u>	<u>\$ 981,037</u>	<u>\$ 2,476,287</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

3. Receivables (continued)

	Business-type Activities/Enterprise Funds			Fiduciary Funds		Total
	Westport Sewer Operating	Jail Commissary	Totals	Agency	Department Trusts	Fiduciary Funds
Property taxes	\$ -	\$ -	\$ -	\$5,593,835	\$ -	\$5,593,835
Accounts	14,589	18,550	33,139	36,445	1,330	37,775
	<u>\$ 14,589</u>	<u>\$ 18,550</u>	<u>\$ 33,139</u>	<u>\$5,630,280</u>	<u>\$ 1,330</u>	<u>\$5,631,610</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.

ii. Transactions

	Balances July 1, 2011	2011-12 Levy	Adjustments	Net Interest (Discounts)	Collections	Balances June 30, 2012
Current	\$ -	\$66,224,662	\$ (185,109)	\$ (1,558,551)	\$ (61,123,249)	\$ 3,357,753
Prior	<u>6,167,273</u>	<u>-</u>	<u>(246,557)</u>	<u>462,646</u>	<u>(2,966,109)</u>	<u>3,417,253</u>
	<u>\$6,167,273</u>	<u>\$66,224,662</u>	<u>\$ (431,666)</u>	<u>\$ (1,095,905)</u>	<u>\$ (64,089,358)</u>	<u>\$ 6,775,006</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.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

4. Capital assets

A. Capital-asset activity for the governmental activities for the year ended June 30, 2012 was as follows:

	Balances July 1, 2011	Additions	Adjustments and Deletions	Balances June 30, 2012
Capital assets, not being depreciated:				
Land	\$ 6,806,866	\$ -	\$ -	\$ 6,806,866
Construction in progress	50,082	326,558	-	376,640
Infrastructure	66,822,552	-	-	66,822,552
Total capital assets, not being depreciated	73,679,500	326,558	-	74,006,058
Capital assets being depreciated:				
Buildings and improvements	20,704,542	434,127	-	21,138,669
Equipment and vehicles	8,226,247	392,217	(283,248)	8,335,216
Infrastructure	281,012,435	-	-	281,012,435
Computer equipment	1,101,495	49,859	-	1,151,354
Furniture and fixtures	99,556	127,064	-	226,620
Tools and equipment	1,156,639	-	-	1,156,639
Intangibles	2,118,321	-	-	2,118,321
Total capital assets being depreciated	314,419,235	1,003,267	(283,248)	315,139,254
Less accumulated depreciation for:				
Buildings and improvements	(4,804,951)	(679,931)	(2,821)	(5,487,703)
Equipment and vehicles	(6,960,530)	(515,629)	333,252	(7,142,907)
Infrastructure	(171,064,160)	(8,092,863)	-	(179,157,023)
Computer equipment	(763,746)	(84,544)	(33,598)	(881,888)
Furniture and fixtures	(95,684)	(1,277)	-	(96,961)
Tools and equipment	(1,083,585)	(20,259)	(13,585)	(1,117,429)
Intangibles	(2,096,569)	(21,751)	-	(2,118,320)
Total accumulated depreciation	(186,869,225)	(9,416,254)	283,248	(196,002,231)
Total capital assets being depreciated, net	127,550,010	(8,412,987)	-	119,137,023
Governmental activities capital assets, net	\$ 201,229,510	\$ (8,086,429)	\$ -	\$ 193,143,081

Depreciation expense was charged to programs of the County are as follows:

Governmental activities:

General government	\$ 738,734
Public safety	144,087
Land use, housing and transportation	8,277,626
Parks, culture, and recreation	243,538
Economic development	1,500
Health and human services	2,846
Education	7,923
Total depreciation expense - governmental activities	\$ 9,416,254

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

4. Capital assets (continued)

B. Capital asset activity for the business-type activities for the year ended June 30, 2012 was as follows:

	Balances July 1, 2011	Additions	Reclassifications and deletions	Balances June 30, 2012
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	(1,476,115)	(78,606)	-	(1,554,721)
Equipment and vehicles	(54,636)	(27,205)	(892)	(82,733)
Computer equipment	(10,710)	-	892	(9,818)
Total accumulated depreciation	(1,541,461)	(105,811)	-	(1,647,272)
Total capital assets being depreciated, net	937,130	(105,811)	-	831,319
Net capital assets	\$ 959,169	\$ (105,811)	\$ -	\$ 853,358

Business-type activities:

Westport sewer	\$ 83,418
Jail commissary	22,393
Total depreciation expense-business-type activities	\$ 105,811

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

5. Long-term obligations

A. Transactions for the year ended June 30, 2012 are as follows:

<u>Governmental Activities</u>	Outstanding July 1, 2011	Additions	Reductions	Outstanding June 30, 2012	Balances Due Within One Year
Limited tax pension bond, Series 2004 original amount \$8,545,000; interest rates of 2.13 to 5.57 percent					
Principal	\$ 3,250,796	\$ -	\$ 1,000,000	\$ 2,250,796	\$ 1,080,000
Interest	14,622	171,049	175,424	10,247	
	<u>3,265,418</u>	<u>171,049</u>	<u>1,175,424</u>	<u>2,261,043</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	2,334,941	-	1,830,360	504,581	350,996
Interest	6,909	38,367	43,783	1,493	
	<u>2,341,850</u>	<u>38,367</u>	<u>1,874,143</u>	<u>506,074</u>	
Loan - Dell Leases original amount of \$152,820; payable in yearly installments of \$41,309 including interest at 4.868 percent					
Principal	-	152,820	40,045	112,775	35,819
Interest	-	5,380	1,263	4,117	
	<u>-</u>	<u>158,200</u>	<u>41,308</u>	<u>116,892</u>	
Vested compensated absences	<u>785,676</u>	<u>836,262</u>	<u>785,676</u>	<u>836,262</u>	<u>836,262</u>
Total long-term obligations	6,392,944	1,203,878	3,876,551	3,720,271	
Interest	<u>21,531</u>	<u>214,796</u>	<u>220,470</u>	<u>15,857</u>	
Principal	<u>\$ 6,371,413</u>	<u>\$ 989,082</u>	<u>\$ 3,656,081</u>	<u>\$ 3,704,414</u>	<u>\$ 2,303,077</u>
<u>Business-type Activities</u>					
Loan - Oregon Department of Environmental Quality, original amount \$112,250; payable in semi annual installments of \$3,758 including interest at 2.81 percent					
Principal	\$ 96,325	\$ -	\$ 4,843	\$ 91,482	\$ 4,980
Interest	1,128	2,616	2,673	1,071	
	<u>\$ 97,453</u>	<u>\$ 2,616</u>	<u>\$ 7,516</u>	<u>\$ 92,553</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, 2012 is as follows:

Fiscal Year	2004 Series		Pacific Loan		Dell Lease		Compensated	Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Absences	Principal	Interest
2013	\$ 1,080,000	\$ 122,961	\$ 350,996	\$ 23,148	\$ 35,819	\$ 5,490	\$ 836,262	\$ 2,303,077	\$ 151,599
2014	1,170,796	65,181	153,585	7,007	37,563	3,746	-	1,361,944	75,934
2015	-	-	-	-	39,393	1,918	-	39,393	1,918
	<u>\$ 2,250,796</u>	<u>\$ 188,142</u>	<u>\$ 504,581</u>	<u>\$ 30,155</u>	<u>\$ 112,775</u>	<u>\$ 11,154</u>	<u>\$ 836,262</u>	<u>\$ 3,704,414</u>	<u>\$ 229,451</u>

Business-type Activities		
Loan OECD		
Fiscal Year	Principal	Interest
2013	\$ 4,980	\$ 2,536
2014	5,121	2,395
2015	5,266	2,250
2016	5,416	2,100
2017	5,568	1,947
2018-22	30,295	7,085
2023-2027	<u>34,836</u>	<u>2,748</u>
	<u>\$ 91,482</u>	<u>\$ 21,061</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

6. Interfund balances and transfers

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

Fund	Transfers	
	In	Out
General	\$ 688,500	\$ 1,095,396
General Roads	2,874,300	292,200
Industrial Development Revolving	-	1,500,000
Other Governmental	2,980,396	3,643,600
Westport Sewer Operating	-	8,000
Westport Sewer Operating-noncash	-	4,900
Westport Sewer Equipment Replacement	8,000	-
Westport Sewer Equipment Replacement-noncash	4,900	-
Jail Commissary	-	12,000
	<u>\$ 6,556,096</u>	<u>\$ 6,556,096</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.

7. Deferred revenue

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

	General	Other Governmental Funds	Totals
Property taxes	\$ 674,878	\$ 340,684	\$ 1,015,562
Other	<u>33,299</u>	<u>51,931</u>	<u>85,230</u>
Total	<u>\$ 708,177</u>	<u>\$ 392,615</u>	<u>\$ 1,100,792</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

8. Retirement plan

The County contributes to the Oregon Public Employees' Retirement System (PERS), an agent multiple-employer defined benefit pension plan and the Oregon Public Service Retirement Plan (OPSRP), an agent multiple-employer hybrid pension plan. Both PERS and OPSRP are governed by the Public Employees' Retirement Board (PERB) under the provisions of Oregon Revised Statutes 238. PERS provides retirement benefits under a variety of benefit options, as selected by retiring employees, and provides death and disability benefits. OPSRP provides a combination of retirement benefits under a defined benefit plan and an individual account program (IAP), the balance of which will be paid out in either a lump sum or over a 5, 10, 15 or 20 year period. Employees hired on or after August 29, 2003 participate only in OPSRP. Beginning January 1, 2004, active PERS members hired before August 29, 2003, became members of the IAP of OPSRP. These members retain their existing PERS account, however any future member contributions will be placed in the OPSRP IAP. A copy of the Oregon Public Employees' Retirement System annual financial report may be obtained by writing to Public Employees' Retirement System, P.O. Box 23700, Tigard, OR 97281-3700, by calling (503) 598-7377 or at www.oregon.gov/PERS.

County employees are eligible to participate after completing six months of service. Covered employees are required by state statute to contribute 6 percent of their compensation to the plan. Current law permits the County to pay this amount on behalf of the employees. The County's contribution rate is set by PERB and is periodically adjusted based upon actuarial computations of the amount needed to provide retirement benefits Effective July 1, 2011 rates are as follows: Tier 1/Tier 2 9.91%, General Service 6.0% and Police and Fire 8.71%.

The County's contribution to the plan for the years ending June 30, 2012, 2011, and 2010, were as follows:

June 30,	Annual Pension Cost (APC)	Contributions	Percentage of APC Contributed	Net Pension Obligation
2012	\$ 1,745,040	\$ 1,745,040	100	\$ -
2011	1,122,526	1,122,526	100	-
2010	1,153,041	1,153,041	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, 2012, the annual amortization amounted to \$1,029,560. The net pension asset as of June 30, 2012 net of accumulated amortization of \$8,236,480 is \$2,059,119.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

9. 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, 2010 (the date of the last actuarial valuation) consisted of the following:

Active employees	226
Retirees, spouses or dependents	<u>15</u>
Total	<u>241</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	\$ 583
For spouses of retirees	636

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, 2010 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	\$ 182,656
Amortization of UAAL	<u>178,856</u>
Annual required contribution	<u>\$ 361,512</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

9. Other post-employment benefits (continued)

The net OPEB obligation as of June 30, 2012 was calculated as follows:

Annual required contribution	\$ 361,512
Interest on prior year Net OPEB	44,055
Adjustment to ARC	(74,848)
Contributions made	<u>(134,634)</u>
Increase in net OPEB obligation	196,085
Net OPEB obligation at beginning of year	<u>1,101,368</u>
Net OPEB obligation at end of year	<u>\$1,297,453</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, 2012 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>
2012	\$ 330,719	30%	\$ 1,297,453
2011	\$ 541,152	30%	\$ 1,101,368
2010	513,844	27%	723,546
2009	436,829	21%	346,848

In future years the above information will be accumulated until 3 years of information is presented.

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, 2010	\$ --	\$ 2,447,112	\$ 2,447,112	0%	\$11,532,021	30.0%
August 1, 2008	--	3,219,506	3,219,506	0%	11,012,320	29.2%
August 1, 2006	--	2,472,284	2,472,284	0%	10,510,160	24.0%

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

9. 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, 2010 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 4.0 percent rate for discounting future liabilities, a payroll growth rate of 3.75 percent per year, annual premium rate increases from 8.5 percent in 2011 to 5.0 percent in 2037, and participation rate of 70 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 15 years. As of August 1, 2010 the remaining amortization period is 13 years.

10. 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, 2012, employees of the County had accumulated 8,399 days of sick leave.

11. 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.

12. Net assets restricted through enabling legislation

Net assets resulting from the County's receipt of state gas tax revenue are restricted for road repairs and improvements in the amount of \$2,183,985.

13. Subsequent Event

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 will refund 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 also reached an intergovernmental agreement with the taxing districts affected by this refund with each taxing district contributing to the annual payment based on its respective share of property taxes collected. The annual contribution will be withheld from amounts that would otherwise be remitted to the taxing districts.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

14. 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	Other Governmental Funds	Totals
Non-Spendable					
Inventory	\$ 10,209	\$ 367,629	\$ -	\$ 8,595	\$ 386,433
Restricted for:					
Highways and streets	-	2,495,443	-	318,542	2,813,985
Education	-	-	-	401,620	401,620
Economic development	-	-	6,966,333	639,110	7,605,443
Health and human services	-	-	-	229,799	229,799
Public safety	-	-	-	3,595,498	3,595,498
County fair	-	-	-	614,221	614,221
Land corner preservation	-	-	-	96,329	96,329
Parks	-	-	-	1,519,485	1,519,485
Animal shelter	-	-	-	183,496	183,496
Other	-	-	-	24,472	24,472
Committed for:					
Capital projects	-	-	-	1,415,146	1,415,146
Assigned for:					
Public safety	75,727	-	-	-	75,727
Insurance reserve	336,647	-	-	-	336,647
Property maintenance	4,899	-	-	-	4,899
Debt service	-	-	-	2,814,647	2,814,647
Unassigned	<u>3,123,794</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,123,794</u>
Total fund balances	<u>\$ 3,551,276</u>	<u>\$ 2,863,072</u>	<u>\$ 6,966,333</u>	<u>\$ 11,860,960</u>	<u>\$ 25,241,641</u>

15. 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	\$ 15,686,816
Fund loan repayments are considered a revenue on the budgetary basis when received, but a reduction of a receivable under generally accepted accounting principles.	(45,000)
Revenues of separately budgeted funds which are included in the general fund on the governmental fund financial statements:	
Juvenile Detention Center	344,550
Insurance Reserve	136,642
Carlyle Apartments	<u>197</u>
Total revenues reported on the statement of revenues, expenditures and changes in fund balances - General Fund	<u>\$ 16,123,205</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

15. Budgetary perspective differences (continued)

Expenditures

Total General Fund expenditures - budgetary basis	\$ 15,359,274
Purchases of inventory are considered an expenditure on the budgetary basis when made, but an expenditure when used under generally accepted accounting principles.	1,477
Expenditures of separately budgeted funds which are included in the general fund on the governmental fund financial statements:	
Juvenile Detention Center	702,625
Insurance Reserve	38,690
Carlyle Apartments	-
	<hr/>
Total expenditures reported on the statement of revenues, expenditures and changes in fund balances - General Fund	<u>\$ 16,102,066</u>

Other financing sources (uses)

Total General Fund other financing sources (uses) - budgetary basis	\$ (778,896)
Other financing sources (uses) of separately budgeted funds which are included in the General Fund on the governmental fund financial statements:	
Juvenile Detention Center	372,000
	<hr/>
Total other financing sources (uses) reported on the statement of revenues, expenditures and changes in fund balances - General Fund	<u>\$ (406,896)</u>

Beginning fund balance

General Fund beginning fund balance - budgetary basis	\$ 3,620,148
Inventory at beginning of year	11,686
Beginning fund balance of separately budgeted fund included in the general fund on the governmental fund financial statements	
Juvenile Detention Center	61,802
Insurance Reserve	238,695
Carlyle Apartments	4,702
	<hr/>
Beginning fund balance - General Fund	<u>\$ 3,937,033</u>

Ending fund balance

General Fund ending balance - budgetary basis	\$ 3,168,794
Adjustment for interfund loan	(45,000)
Inventory at end of year	10,209
Ending fund balance of separately budgeted fund included in the general fund on the governmental fund financial statements	
Juvenile Detention Center	75,727
Insurance Reserve	336,647
Carlyle Apartments	4,899
	<hr/>
Ending fund balance - General Fund	<u>\$ 3,551,276</u>

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

CLATSOP COUNTY
COMBINING BALANCE SHEET
GENERAL FUNDS

June 30, 2012

	General	Juvenile Detention Center	Insurance Reserve	Carlyle Apartments	Totals
<u>ASSETS</u>					
Cash and investments	\$ 3,371,423	\$ 67,719	\$ 345,320	\$ 4,899	\$ 3,789,361
Receivables, net	1,171,021	36,485	-	-	1,207,506
Inventory	10,209	-	-	-	10,209
TOTAL ASSETS	\$ 4,552,653	\$ 104,204	\$ 345,320	\$ 4,899	\$ 5,007,076
<u>LIABILITIES</u>					
Accounts payable and accrued expenditures	\$ 439,139	\$ 18,158	\$ 8,673	\$ -	\$ 465,970
Accrued payroll and liabilities	271,334	10,319	-	-	281,653
Deferred revenue	708,177	-	-	-	708,177
TOTAL LIABILITIES	1,418,650	28,477	8,673	-	1,455,800
<u>FUND BALANCES</u>					
Non-spendable	10,209	-	-	-	10,209
Assigned	-	75,727	336,647	4,899	417,273
Unassigned	3,123,794	-	-	-	3,123,794
TOTAL FUND BALANCES	3,134,003	75,727	336,647	4,899	3,551,276
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,552,653	\$ 104,204	\$ 345,320	\$ 4,899	\$ 5,007,076

CLATSOP COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GENERAL FUNDS

For the Year Ended June 30, 2012

	General	Juvenile Detention Center	Insurance Reserve	Carlyle Apartments	Totals
REVENUES					
Property taxes	\$ 7,426,981	\$ -	\$ -	\$ -	\$ 7,426,981
Timber and land sales	2,508,414	-	-	-	2,508,414
Other taxes	395,544	-	-	-	395,544
Licenses, permits and fees	210,888	-	-	-	210,888
Intergovernmental	3,403,780	259,422	-	-	3,663,202
Charges for services	625,549	-	-	-	625,549
Fines and forfeitures	28,589	-	-	-	28,589
Interest	11,909	724	1,700	26	14,359
Miscellaneous	1,030,162	84,404	134,942	171	1,249,679
TOTAL REVENUES	15,641,816	344,550	136,642	197	16,123,205
EXPENDITURES					
Current					
General government	5,525,086	-	38,690	-	5,563,776
Public safety	8,569,648	702,625	-	-	9,272,273
Parks, culture, and recreation	188,603	-	-	-	188,603
Land use, housing and transportation	696,044	-	-	-	696,044
Health and human services	381,370	-	-	-	381,370
TOTAL EXPENDITURES	15,360,751	702,625	38,690	-	16,102,066
Excess (deficiency) of revenues over expenditures	281,065	(358,075)	97,952	197	21,139
OTHER FINANCING SOURCES (USES)					
Transfers in	316,500	372,000	-	-	688,500
Transfers out	(1,095,396)	-	-	-	(1,095,396)
TOTAL OTHER FINANCING SOURCES (USES)	(778,896)	372,000	-	-	(406,896)
Net change in fund balances	(497,831)	13,925	97,952	197	(385,757)
Fund balances at beginning of year	3,631,834	61,802	238,695	4,702	3,937,033
Fund balances at end of year	\$ 3,134,003	\$ 75,727	\$ 336,647	\$ 4,899	\$ 3,551,276

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, 2012**

	Budget		Actual	Variance
	Original	Final		
REVENUES				
Intergovernmental	\$ 68,000	\$ 68,000	\$ 259,422	\$ 191,422
Interest	200	200	724	524
Other	84,100	84,100	84,404	304
TOTAL REVENUES	<u>152,300</u>	<u>152,300</u>	<u>344,550</u>	<u>192,250</u>
EXPENDITURES				
Personal services	525,400	585,400	521,297	64,103
Materials and services	83,900	180,900	141,428	39,472
Other charges	39,900	39,900	39,900	-
Capital outlay	400	400	-	400
TOTAL EXPENDITURES	<u>649,600</u>	<u>806,600</u>	<u>702,625</u>	<u>103,975</u>
Excess (deficiency) of revenues over expenditures	(497,300)	(654,300)	(358,075)	296,225
OTHER FINANCING SOURCES (USES)				
Transfers in	496,000	653,000	372,000	(281,000)
Net change in fund balance	(1,300)	(1,300)	13,925	15,225
Fund balance at beginning of year	<u>1,300</u>	<u>1,300</u>	<u>61,802</u>	<u>60,502</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,727</u>	<u>\$ 75,727</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, 2012**

	Original and Final Budget	Actual	Variance
REVENUES			
Interest	\$ 1,600	\$ 1,700	\$ 100
Other	-	134,942	134,942
TOTAL REVENUES	<u>1,600</u>	<u>136,642</u>	<u>135,042</u>
EXPENDITURES			
Materials and services	169,900	37,990	131,910
Other charges	<u>700</u>	<u>700</u>	<u>-</u>
TOTAL EXPENDITURES	<u>170,600</u>	<u>38,690</u>	<u>131,910</u>
Net change in fund balance	(169,000)	97,952	266,952
Fund balance at beginning of year	<u>169,000</u>	<u>238,695</u>	<u>69,695</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 336,647</u>	<u>\$ 336,647</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, 2012

	Original and Final Budget	Actual	Variance
REVENUES			
Interest	\$ -	\$ 26	\$ 26
Other	-	171	171
Net change in fund balance	-	197	197
Fund balance at beginning of year	-	4,702	4,702
Fund balance at end of year	\$ -	\$ 4,899	\$ 4,899

CLATSOP COUNTY
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS (NON-MAJOR)
June 30, 2012

	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	\$ 215,681	\$ 3,645,753	\$ 724,331	625,188	\$ 275,849
Receivables	202	315,358	210,672	49,663	56,296
Prepays	-	-	-	8,595	-
TOTAL ASSETS	\$ 215,883	\$ 3,961,111	\$ 935,003	\$ 683,446	\$ 332,145
<u>LIABILITIES</u>					
Accounts payable and accrued expenditures	\$ 7,915	\$ 145,814	2,940	14,984	\$ 18,081
Accrued payroll and liabilities	-	49,606	13,850	3,541	10,369
Deposits	-	-	-	7,520	-
Deferred revenue	-	170,193	167,927	34,585	-
TOTAL LIABILITIES	7,915	365,613	184,717	60,630	28,450
<u>FUND BALANCES</u>					
Nonspendable	-	-	-	8,595	-
Restricted	207,968	3,595,498	750,286	614,221	303,695
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
TOTAL FUND BALANCES	207,968	3,595,498	750,286	622,816	303,695
TOTAL LIABILITIES AND FUND BALANCES	\$ 215,883	\$ 3,961,111	\$ 935,003	\$ 683,446	\$ 332,145

Health and Human Services	Education	Debt Service Funds	Capital Project Funds	Totals
\$ 115,949	\$ 381,864	\$ 2,814,647	\$ 3,005,045	\$ 11,804,307
180,181	67,392	-	101,273	981,037
-	-	-	-	8,595
<u>\$ 296,130</u>	<u>\$ 449,256</u>	<u>\$ 2,814,647</u>	<u>\$ 3,106,318</u>	<u>\$ 12,793,939</u>
\$ 24,987	\$ 22,550	\$ -	\$ 171,687	\$ 408,958
41,344	5,176	-	-	123,886
-	-	-	-	7,520
-	19,910	-	-	392,615
<u>66,331</u>	<u>47,636</u>	<u>-</u>	<u>171,687</u>	<u>932,979</u>
-	-	-	-	8,595
229,799	401,620	-	1,519,485	7,622,572
-	-	-	1,415,146	1,415,146
-	-	2,814,647	-	2,814,647
<u>229,799</u>	<u>401,620</u>	<u>2,814,647</u>	<u>2,934,631</u>	<u>11,860,960</u>
<u>\$ 296,130</u>	<u>\$ 449,256</u>	<u>\$ 2,814,647</u>	<u>\$ 3,106,318</u>	<u>\$ 12,793,939</u>

CLATSOP COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

OTHER GOVERNMENTAL FUNDS (NON-MAJOR)

For the Year Ended June 30, 2012

	Special Revenue Funds				
	General		Land Use, Housing and Transportation	Culture and Recreation - Fair Board	Economic Development
	Government	Public Safety			
REVENUES					
Property taxes	\$ -	\$ 1,283,401	\$ 1,815,022	\$ 344,635	\$ -
Timber and land sales	-	675,300	812,477	59,770	-
Other taxes	-	89,745	126,932	-	-
Licenses, permits, and fees	-	-	394,915	-	-
Intergovernmental	-	2,182,061	22,245	50,002	951,000
Charges for services	17,948	86,455	78,013	144,749	80,555
Fines and forfeitures	-	16,517	-	-	-
Interest	1,186	23,463	5,711	3,468	2,475
Other	10,399	13,588	487	3,107	35,347
TOTAL REVENUES	<u>29,533</u>	<u>4,370,530</u>	<u>3,255,802</u>	<u>605,731</u>	<u>1,069,377</u>
EXPENDITURES					
Current:					
General government	54,424	-	-	-	-
Public safety	-	5,058,652	-	-	-
Land use, housing and transportation	-	-	519,900	-	-
Culture and recreation	-	-	-	462,272	-
Economic development	-	-	-	-	814,367
Health and human services	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	69,232	-	127,064	21,430
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
TOTAL EXPENDITURES	<u>54,424</u>	<u>5,127,884</u>	<u>519,900</u>	<u>589,336</u>	<u>835,797</u>
Excess (deficiency) of revenues over expenditures	<u>(24,891)</u>	<u>(757,354)</u>	<u>2,735,902</u>	<u>16,395</u>	<u>233,580</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	584,200	31,100	-	8,100
Issuance of debt	-	-	-	-	-
Transfers out	-	(313,400)	(2,764,900)	-	(259,600)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>270,800</u>	<u>(2,733,800)</u>	<u>-</u>	<u>(251,500)</u>
Net change in fund balances	(24,891)	(486,554)	2,102	16,395	(17,920)
Fund balances - beginning	232,859	4,082,052	748,184	606,421	321,615
Fund balances - ending	<u>\$ 207,968</u>	<u>\$ 3,595,498</u>	<u>\$ 750,286</u>	<u>\$ 622,816</u>	<u>\$ 303,695</u>

Health and Human Services	Education	Debt Service Funds	Capital Project Funds	Totals
\$ -	\$ 217,300	\$ -	\$ -	\$ 3,660,358
-	42,645	-	134,999	1,725,191
-	6,446	-	-	223,123
-	-	-	144,521	539,436
2,095,409	143,905	-	-	5,444,622
782,686	-	-	-	1,190,406
-	48,161	-	17,775	82,453
1,460	2,032	17,019	77,910	134,724
17,679	34,139	1,150,500	-	1,265,246
2,897,234	494,628	1,167,519	375,205	14,265,559
-	-	-	98,300	152,724
-	-	-	-	5,058,652
-	-	-	2,400	522,300
-	-	-	44,856	507,128
-	-	-	-	814,367
3,167,989	-	-	-	3,167,989
-	518,121	-	-	518,121
140	14,500	-	1,089,925	1,322,291
-	-	1,000,000	1,830,360	2,830,360
-	-	175,424	43,783	219,207
3,168,129	532,621	1,175,424	3,109,624	15,113,139
(270,895)	(37,993)	(7,905)	(2,734,419)	(847,580)
318,100	-	-	2,038,896	2,980,396
-	-	-	152,820	152,820
-	-	(270,700)	(35,000)	(3,643,600)
318,100	-	(270,700)	2,156,716	(510,384)
47,205	(37,993)	(278,605)	(577,703)	(1,357,964)
182,594	439,613	3,093,252	3,512,334	13,218,924
\$ 229,799	\$ 401,620	\$ 2,814,647	\$ 2,934,631	\$ 11,860,960

CLATSOP COUNTY

COMBINING BALANCE SHEET

OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS

GENERAL GOVERNMENT

June 30, 2012

	County Clerk Records	Animal Shelter Donations	Totals
<u>ASSETS</u>			
Cash and investments	\$ 28,247	\$ 187,434	\$ 215,681
Receivables	72	130	202
TOTAL ASSETS	\$ 28,319	\$ 187,564	\$ 215,883
<u>LIABILITIES</u>			
Accounts payable and accrued expenditures	\$ 3,847	\$ 4,068	\$ 7,915
<u>FUND BALANCES</u>			
Restricted	24,472	183,496	207,968
TOTAL LIABILITIES AND FUND BALANCES	\$ 28,319	\$ 187,564	\$ 215,883

CLATSOP COUNTY

COMBINING BALANCE SHEET
OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS
PUBLIC SAFETY

June 30, 2012

	Rural Law Enforcement District	Chld Support	Juvenile Crime Prevention	Community Corrections P&P	Marine Patrol
<u>ASSETS</u>					
Cash and investments	\$ 2,280,986	\$ (3,455)	\$ 32,599	\$ 479,208	\$ 34,828
Receivables	139,543	30,608	27,753	41,233	72,697
TOTAL ASSETS	\$ 2,420,529	\$ 27,153	\$ 60,352	\$ 520,441	\$ 107,525
<u>LIABILITIES</u>					
Accounts payable and accrued expenditures	\$ 2,351	\$ 96	\$ 4,751	\$ 47,064	\$ 14
Accrued payroll and liabilities	-	2,690	2,577	34,986	6,675
Deferred revenue	118,262	-	19,282	32,649	-
TOTAL LIABILITIES	120,613	2,786	26,610	114,699	6,689
<u>FUND BALANCES</u>					
Restricted	2,299,916	24,367	33,742	405,742	100,836
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,420,529	\$ 27,153	\$ 60,352	\$ 520,441	\$ 107,525

Child Custody						
Gambling/Drug Task Force	Mediation & Drug Project	Liquor Enforcement	Courthouse Security	Emergency Communication	State Timber Enforcement	Totals
\$ 112,325	\$ 99,601	\$ 5,684	\$ 195,638	\$ 137,532	\$ 270,807	\$ 3,645,753
-	-	2,375	1,149	-	-	315,358
<u>\$ 112,325</u>	<u>\$ 99,601</u>	<u>\$ 8,059</u>	<u>\$ 196,787</u>	<u>\$ 137,532</u>	<u>\$ 270,807</u>	<u>\$ 3,961,111</u>
\$ 10,566	\$ 1,594	\$ -	\$ -	\$ 79,378	\$ -	\$ 145,814
2,529	149	-	-	-	-	49,606
-	-	-	-	-	-	170,193
13,095	1,743	-	-	79,378	-	365,613
<u>99,230</u>	<u>97,858</u>	<u>8,059</u>	<u>196,787</u>	<u>58,154</u>	<u>270,807</u>	<u>3,595,498</u>
<u>\$ 112,325</u>	<u>\$ 99,601</u>	<u>\$ 8,059</u>	<u>\$ 196,787</u>	<u>\$ 137,532</u>	<u>\$ 270,807</u>	<u>\$ 3,961,111</u>

CLATSOP COUNTY

COMBINING BALANCE SHEET OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS LAND USE, HOUSING AND TRANSPORTATION June 30, 2012

	Building Codes	Land Corner Preservation	Bike Paths	Road District #1	Totals
<u>ASSETS</u>					
Cash and investments	\$ 338,573	\$ 96,483	\$ 265,537	\$ 23,738	\$ 724,331
Receivables	12,794	684	1,899	195,295	210,672
TOTAL ASSETS	\$ 351,367	\$ 97,167	\$ 267,436	\$ 219,033	\$ 935,003
<u>LIABILITIES</u>					
Accounts payable and accrued expenditures	2,654	286	-	-	2,940
Accrued payroll and liabilities	13,298	552	-	-	13,850
Deferred revenue	-	-	-	167,927	167,927
TOTAL LIABILITIES	15,952	838	-	167,927	184,717
<u>FUND BALANCES</u>					
Restricted	335,415	96,329	267,436	51,106	750,286
TOTAL LIABILITIES AND FUND BALANCES	\$ 351,367	\$ 97,167	\$ 267,436	\$ 219,033	\$ 935,003

CLATSOP COUNTY

COMBINING BALANCE SHEET
OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS
ECONOMIC DEVELOPMENT
June 30, 2012

	<u>CEDC Fisheries</u>	<u>Video Lottery</u>	<u>Totals</u>
<u>ASSETS</u>			
Cash and investments	\$ 211,356	\$ 64,493	\$ 275,849
Receivables	<u>56,296</u>	<u>-</u>	<u>56,296</u>
 TOTAL ASSETS	 <u>\$ 267,652</u>	 <u>\$ 64,493</u>	 <u>\$ 332,145</u>
 <u>LIABILITIES</u>			
Accounts payable and accrued expenditures	\$ 18,081	\$ -	\$ 18,081
Accrued payroll and liabilities	<u>10,369</u>	<u>-</u>	<u>10,369</u>
 TOTAL LIABILITIES	 28,450	 -	 28,450
 <u>FUND BALANCES</u>			
Restricted	<u>239,202</u>	<u>64,493</u>	<u>303,695</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 267,652</u>	 <u>\$ 64,493</u>	 <u>\$ 332,145</u>

CLATSOP COUNTY

**COMBINING BALANCE SHEET
OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS
HEALTH AND HUMAN SERVICES**

June 30, 2012

	Health and Human Services	Commission on Children & Families	Mental Health Grants	Totals
<u>ASSETS</u>				
Cash and investments	\$ 27,525	\$ 32,761	\$ 55,663	\$ 115,949
Receivables	<u>147,282</u>	<u>31,509</u>	<u>1,390</u>	<u>180,181</u>
TOTAL ASSETS	<u>\$ 174,807</u>	<u>\$ 64,270</u>	<u>\$ 57,053</u>	<u>\$ 296,130</u>
<u>LIABILITIES</u>				
Accounts payable and accrued expenditures	\$ 8,014	\$ 15,730	\$ 1,243	\$ 24,987
Accrued payroll and liabilities	<u>35,843</u>	<u>1,771</u>	<u>3,730</u>	<u>41,344</u>
TOTAL LIABILITIES	43,857	17,501	4,973	66,331
<u>FUND BALANCES</u>				
Restricted	<u>130,950</u>	<u>46,769</u>	<u>52,080</u>	<u>229,799</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 174,807</u>	<u>\$ 64,270</u>	<u>\$ 57,053</u>	<u>\$ 296,130</u>

CLATSOP COUNTY

**COMBINING BALANCE SHEET
OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS**

EDUCATION

June 30, 2012

	4-H and Extension Service Special		
	Law Library	District	Totals
<u>ASSETS</u>			
Cash and investments	\$ 74,510	\$ 307,354	\$ 381,864
Receivables	-	67,392	67,392
TOTAL ASSETS	\$ 74,510	\$ 374,746	\$ 449,256
<u>LIABILITIES</u>			
Accounts payable and accrued expenditures	\$ 3,853	\$ 18,697	\$ 22,550
Accrued payroll and liabilities	155	5,021	5,176
Deferred revenue	-	19,910	19,910
TOTAL LIABILITIES	4,008	43,628	47,636
<u>FUND BALANCES</u>			
Restricted	70,502	331,118	401,620
TOTAL LIABILITIES AND FUND BALANCES	\$ 74,510	\$ 374,746	\$ 449,256

CLATSOP COUNTY

COMBINING BALANCE SHEET
OTHER GOVERNMENTAL DEBT SERVICE FUNDS

June 30, 2012

	Bond Proceeds and Retirement	Bond and UAL Reserve	Totals
<u>ASSETS</u>			
Cash and investments	\$ 258,661	\$ 2,555,986	\$ 2,814,647
<u>FUND BALANCES</u>			
Assigned	\$ 258,661	\$ 2,555,986	\$ 2,814,647

CLATSOP COUNTY

COMBINING BALANCE SHEET

OTHER GOVERNMENTAL CAPITAL PROJECT FUNDS

June 30, 2012

	Special Projects	General Roads Equipment Replacement	Park and Land Acquisition and Maintenance	Totals
<u>ASSETS</u>				
Cash and investments	\$ 1,389,452	\$ 96,029	\$ 1,519,564	\$ 3,005,045
Receivables	<u>101,273</u>	<u>-</u>	<u>-</u>	<u>101,273</u>
TOTAL ASSETS	<u>\$ 1,490,725</u>	<u>\$ 96,029</u>	<u>\$ 1,519,564</u>	<u>\$ 3,106,318</u>
<u>LIABILITIES</u>				
Accounts payable and accrued expenditures	<u>\$ 118,123</u>	<u>\$ 53,485</u>	<u>\$ 79</u>	<u>\$ 171,687</u>
<u>FUND BALANCES</u>				
Restricted	-	-	1,519,485	1,519,485
Committed	<u>1,372,602</u>	<u>42,544</u>	<u>-</u>	<u>1,415,146</u>
TOTAL FUND BALANCES	<u>1,372,602</u>	<u>42,544</u>	<u>1,519,485</u>	<u>2,934,631</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,490,725</u>	<u>\$ 96,029</u>	<u>\$ 1,519,564</u>	<u>\$ 3,106,318</u>

CLATSOP COUNTY

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

OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS

GENERAL GOVERNMENT

For the Year Ended June 30, 2012

	County Clerk Records	Animal Shelter Donations	Totals
REVENUES			
Charges for services	\$ 8,733	\$ 9,215	\$ 17,948
Interest	163	1,023	1,186
Other	<u>-</u>	<u>10,399</u>	<u>10,399</u>
 TOTAL REVENUES	 8,896	 20,637	 29,533
 EXPENDITURES			
General government	<u>13,798</u>	<u>40,626</u>	<u>54,424</u>
 Net change in fund balances	 (4,902)	 (19,989)	 (24,891)
Fund balances - beginning	<u>29,374</u>	<u>203,485</u>	<u>232,859</u>
 Fund balances - ending	 <u>\$ 24,472</u>	 <u>\$ 183,496</u>	 <u>\$ 207,968</u>

CLATSOP COUNTY

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

OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS

PUBLIC SAFETY

For the Year Ended June 30, 2012

	Rural Law Enforcement		Juvenile Crime	Community
	District	Child Support	Prevention	Corrections P&P
REVENUES				
Property taxes	\$ 1,283,401	\$ -	\$ -	\$ -
Timber and land sales	574,523	-	-	-
Other taxes	89,745	-	-	-
Intergovernmental	-	128,403	102,375	1,380,312
Charges for services	-	16,497	36,320	33,638
Fines and forfeitures	-	-	-	-
Interest	15,178	-	76	3,348
Other	2,438	-	-	6,390
TOTAL REVENUES	<u>1,965,285</u>	<u>144,900</u>	<u>138,771</u>	<u>1,423,688</u>
EXPENDITURES				
Public safety	2,107,065	190,711	136,630	1,678,787
Capital outlay	69,232	-	-	-
TOTAL EXPENDITURES	<u>2,176,297</u>	<u>190,711</u>	<u>136,630</u>	<u>1,678,787</u>
Excess (deficiency) of revenues over expenditures	<u>(211,012)</u>	<u>(45,811)</u>	<u>2,141</u>	<u>(255,099)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	72,400	41,700	-	42,900
Transfers out	(228,200)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(155,800)</u>	<u>41,700</u>	<u>-</u>	<u>42,900</u>
Net change in fund balances	(366,812)	(4,111)	2,141	(212,199)
Fund balances - beginning	<u>2,666,728</u>	<u>28,478</u>	<u>31,601</u>	<u>617,941</u>
Fund balances - ending	<u>\$ 2,299,916</u>	<u>\$ 24,367</u>	<u>\$ 33,742</u>	<u>\$ 405,742</u>

Marine Patrol	Gambling/Drug Task Force	Child Custody Mediation & Drug Project	Liquor Enforcement	Courthouse Security	Emergency Communication	State Timber Enforcement	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,283,401
-	-	-	-	-	-	100,777	675,300
-	-	-	-	-	-	-	89,745
149,573	71,734	33,700	15,163	64,071	236,730	-	2,182,061
-	-	-	-	-	-	-	86,455
-	16,517	-	-	-	-	-	16,517
215	522	542	11	976	634	1,961	23,463
-	632	-	-	-	4,128	-	13,588
<u>149,788</u>	<u>89,405</u>	<u>34,242</u>	<u>15,174</u>	<u>65,047</u>	<u>241,492</u>	<u>102,738</u>	<u>4,370,530</u>
186,967	144,882	38,256	100	49,160	392,578	133,516	5,058,652
-	-	-	-	-	-	-	69,232
<u>186,967</u>	<u>144,882</u>	<u>38,256</u>	<u>100</u>	<u>49,160</u>	<u>392,578</u>	<u>133,516</u>	<u>5,127,884</u>
<u>(37,179)</u>	<u>(55,477)</u>	<u>(4,014)</u>	<u>15,074</u>	<u>15,887</u>	<u>(151,086)</u>	<u>(30,778)</u>	<u>(757,354)</u>
90,400	125,900	200	-	-	210,700	-	584,200
-	-	-	(9,900)	-	-	(75,300)	(313,400)
<u>90,400</u>	<u>125,900</u>	<u>200</u>	<u>(9,900)</u>	<u>-</u>	<u>210,700</u>	<u>(75,300)</u>	<u>270,800</u>
53,221	70,423	(3,814)	5,174	15,887	59,614	(106,078)	(486,554)
<u>47,615</u>	<u>28,807</u>	<u>101,672</u>	<u>2,885</u>	<u>180,900</u>	<u>(1,460)</u>	<u>376,885</u>	<u>4,082,052</u>
<u>\$ 100,836</u>	<u>\$ 99,230</u>	<u>\$ 97,858</u>	<u>\$ 8,059</u>	<u>\$ 196,787</u>	<u>\$ 58,154</u>	<u>\$ 270,807</u>	<u>\$ 3,595,498</u>

CLATSOP COUNTY

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

OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS

LAND USE, HOUSING AND TRANSPORTATION

For the Year Ended June 30, 2012

	Building Codes	Land Corner Preservation	Bike Paths	Road District #1	Totals
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ 1,815,022	\$ 1,815,022
Timber and land sales	-	-	-	812,477	812,477
Other taxes	-	-	-	126,932	126,932
Licenses, permits and fees	394,915	-	-	-	394,915
Intergovernmental	-	-	22,245	-	22,245
Charges for services	26	77,987	-	-	78,013
Interest	1,889	483	1,335	2,004	5,711
Other	390	97	-	-	487
TOTAL REVENUES	397,220	78,567	23,580	2,756,435	3,255,802
EXPENDITURES					
Current					
Land use, housing and transportation	461,440	54,460	-	4,000	519,900
Excess (deficiency) of revenues over expenditures	(64,220)	24,107	23,580	2,752,435	2,735,902
OTHER FINANCING SOURCES (USES)					
Transfers in	21,100	10,000	-	-	31,100
Transfers out	-	-	-	(2,764,900)	(2,764,900)
TOTAL OTHER FINANCING SOURCES (USES)	21,100	10,000	-	(2,764,900)	(2,733,800)
Net change in fund balances	(43,120)	34,107	23,580	(12,465)	2,102
Fund balances - beginning	378,535	62,222	243,856	63,571	748,184
Fund balances - ending	\$ 335,415	\$ 96,329	\$ 267,436	\$ 51,106	\$ 750,286

CLATSOP COUNTY

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

OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS

ECONOMIC DEVELOPMENT

For the Year Ended June 30, 2012

	CEDC Fisheries	Video Lottery	Totals
REVENUES			
Intergovernmental	\$ 630,530	\$ 320,470	\$ 951,000
Charges for services	80,555	-	80,555
Interest	1,028	1,447	2,475
Miscellaneous	-	35,347	35,347
TOTAL REVENUES	<u>712,113</u>	<u>357,264</u>	<u>1,069,377</u>
EXPENDITURES			
Current			
Economic development	755,551	58,816	814,367
Capital outlay	21,430	-	21,430
TOTAL EXPENDITURES	<u>776,981</u>	<u>58,816</u>	<u>835,797</u>
Excess (deficiency) of revenues over expenditures	<u>(64,868)</u>	<u>298,448</u>	<u>233,580</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	8,100	-	8,100
Transfers out	-	(259,600)	(259,600)
TOTAL OTHER FINANCING SOURCES (USES)	<u>8,100</u>	<u>(259,600)</u>	<u>(251,500)</u>
Net change in fund balances	(56,768)	38,848	(17,920)
Fund balances at beginning of year	<u>295,970</u>	<u>25,645</u>	<u>321,615</u>
Fund balances at end of year	<u>\$ 239,202</u>	<u>\$ 64,493</u>	<u>\$ 303,695</u>

CLATSOP COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS

HEALTH AND HUMAN SERVICES

For the Year Ended June 30, 2012

	Health and Human Services	Commission on Children & Families	Mental Health Grants	Totals
REVENUES				
Intergovernmental	\$ 520,473	\$ 203,013	\$ 1,371,923	\$ 2,095,409
Charges for services	765,163	-	17,523	782,686
Interest	976	224	260	1,460
Miscellaneous	9,773	390	7,516	17,679
TOTAL REVENUES	<u>1,296,385</u>	<u>203,627</u>	<u>1,397,222</u>	<u>2,897,234</u>
EXPENDITURES				
Current				
Health and human services	1,606,945	165,099	1,395,945	3,167,989
Capital outlay	140	-	-	140
TOTAL EXPENDITURES	<u>1,607,085</u>	<u>165,099</u>	<u>1,395,945</u>	<u>3,168,129</u>
Excess (deficiency) of revenues over expenditures	(310,700)	38,528	1,277	(270,895)
OTHER FINANCING SOURCES (USES)				
Transfers in	318,100	-	-	318,100
Net change in fund balances	7,400	38,528	1,277	47,205
Fund balances at beginning of year	123,550	8,241	50,803	182,594
Fund balances at end of year	<u>\$ 130,950</u>	<u>\$ 46,769</u>	<u>\$ 52,080</u>	<u>\$ 229,799</u>

CLATSOP COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS

EDUCATION

For the Year Ended June 30, 2012

		4-H and Extension Service Special	
	Law Library	District	Totals
REVENUES			
Property taxes	\$ -	\$ 217,300	\$ 217,300
Timber and land sales	-	42,645	42,645
Other taxes	-	6,446	6,446
Intergovernmental	-	143,905	143,905
Fines and forfeitures	48,161	-	48,161
Interest	434	1,598	2,032
Miscellaneous	-	34,139	34,139
TOTAL REVENUES	<u>48,595</u>	<u>446,033</u>	<u>494,628</u>
EXPENDITURES			
Current			
Education	56,388	461,733	518,121
Capital outlay	-	14,500	14,500
TOTAL EXPENDITURES	<u>56,388</u>	<u>476,233</u>	<u>532,621</u>
Net change in fund balances	(7,793)	(30,200)	(37,993)
Fund balances at beginning of year	<u>78,295</u>	<u>361,318</u>	<u>439,613</u>
Fund balances at end of year	<u>\$ 70,502</u>	<u>\$ 331,118</u>	<u>\$ 401,620</u>

CLATSOP COUNTY

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

OTHER GOVERNMENTAL DEBT SERVICE FUNDS

For the Year Ended June 30, 2012

	Bond Proceeds and Retirement	Bond and UAL Reserve	Totals
REVENUES			
Interest	\$ 3,080	\$ 13,939	\$ 17,019
Other	<u>1,150,500</u>	<u>-</u>	<u>1,150,500</u>
TOTAL REVENUES	<u>1,153,580</u>	<u>13,939</u>	<u>1,167,519</u>
EXPENDITURES			
Debt Service			
Principal	1,000,000	-	1,000,000
Interest	<u>175,424</u>	<u>-</u>	<u>175,424</u>
TOTAL EXPENDITURES	<u>1,175,424</u>	<u>-</u>	<u>1,175,424</u>
Excess (deficiency) of revenues over expenditures	(21,844)	13,939	(7,905)
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>-</u>	<u>(270,700)</u>	<u>(270,700)</u>
Net change in fund balances	(21,844)	(256,761)	(278,605)
Fund balances - beginning	<u>280,505</u>	<u>2,812,747</u>	<u>3,093,252</u>
Fund balances - ending	<u>\$ 258,661</u>	<u>\$ 2,555,986</u>	<u>\$ 2,814,647</u>

CLATSOP COUNTY

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

~~OTHER GOVERNMENTAL CAPITAL PROJECT FUNDS~~

For the Year Ended June 30, 2012

	Special Projects	General Roads Equipment Replacement	Park and Land Acquisition and Maintenance	Totals
REVENUES				
Timber and land sales	\$ 134,999	\$ -	\$ -	\$ 134,999
Intergovernmental	142,776	-	1,745	144,521
Interest	9,044	577	8,154	17,775
Other	71,756	-	6,154	77,910
TOTAL REVENUES	<u>358,575</u>	<u>577</u>	<u>16,053</u>	<u>375,205</u>
EXPENDITURES				
Current:				
General government	98,300	-	-	98,300
Land use, housing and transportation	-	2,400	-	2,400
Culture and recreation	-	-	44,856	44,856
Capital outlay	823,011	266,914	-	1,089,925
Debt service				
Principal	1,830,360	-	-	1,830,360
Interest	43,783	-	-	43,783
TOTAL EXPENDITURES	<u>2,795,454</u>	<u>269,314</u>	<u>44,856</u>	<u>3,109,624</u>
Excess (deficiency) of revenues over expenditures	<u>(2,436,879)</u>	<u>(268,737)</u>	<u>(28,803)</u>	<u>(2,734,419)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,746,696	292,200	-	2,038,896
Issuance of debt	152,820	-	-	152,820
Transfers out	-	-	(35,000)	(35,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,899,516</u>	<u>292,200</u>	<u>(35,000)</u>	<u>2,156,716</u>
Net change in fund balances	(537,363)	23,463	(63,803)	(577,703)
Fund balances - beginning	<u>1,909,965</u>	<u>19,081</u>	<u>1,583,288</u>	<u>3,512,334</u>
Fund balances - ending	<u>\$ 1,372,602</u>	<u>\$ 42,544</u>	<u>\$ 1,519,485</u>	<u>\$ 2,934,631</u>

CLATSOP COUNTY

**COUNTY CLERK RECORDS - SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended June 30, 2012

	Original and Final Budget	Actual	Variance
REVENUES			
Charges for services	\$ 10,000	\$ 8,733	\$ (1,267)
Interest earnings	300	163	(137)
TOTAL REVENUES	<u>10,300</u>	<u>8,896</u>	<u>(1,404)</u>
EXPENDITURES			
Materials and services	18,500	9,009	9,491
Other charges	17,700	4,789	12,911
TOTAL EXPENDITURES	<u>36,200</u>	<u>13,798</u>	<u>22,402</u>
Net change in fund balance	(25,900)	(4,902)	20,998
Fund balance at beginning of year	<u>25,900</u>	<u>29,374</u>	<u>3,474</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 24,472</u>	<u>\$ 24,472</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, 2012**

	Original and Final Budget	Actual	Variance
REVENUES			
Charges for services	\$ 6,600	\$ 9,215	\$ 2,615
Interest	1,500	1,023	(477)
Other	8,000	10,399	2,399
TOTAL REVENUES	<u>16,100</u>	<u>20,637</u>	<u>4,537</u>
EXPENDITURES			
Materials and services	44,000	40,626	3,374
Other charges	10,000	-	10,000
Contingency	166,000	-	166,000
TOTAL EXPENDITURES	<u>220,000</u>	<u>40,626</u>	<u>179,374</u>
Net change in fund balance	(203,900)	(19,989)	183,911
Fund balance at beginning of year	<u>203,900</u>	<u>203,485</u>	<u>(415)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 183,496</u>	<u>\$ 183,496</u>

CLATSOP COUNTY

**RURAL LAW ENFORCEMENT DISTRICT - SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2012**

	Original and Final Budget	Actual	Variance
REVENUES			
Property taxes	\$ 1,285,000	\$ 1,283,401	\$ (1,599)
Timber and land sales	632,600	574,523	(58,077)
Other taxes	89,800	89,745	(55)
Interest earnings	18,000	15,178	(2,822)
Other	<u>-</u>	<u>2,438</u>	<u>2,438</u>
TOTAL REVENUES	<u>2,025,400</u>	<u>1,965,285</u>	<u>(60,115)</u>
EXPENDITURES			
Personal services	1,808,600	1,790,159	18,441
Materials and services	264,300	246,706	17,594
Other charges	70,200	70,200	-
Capital outlay	71,000	69,232	1,768
Contingency	<u>224,200</u>	<u>-</u>	<u>224,200</u>
TOTAL EXPENDITURES	<u>2,438,300</u>	<u>2,176,297</u>	<u>262,003</u>
Excess (deficiency) of revenues over expenditures	<u>(412,900)</u>	<u>(211,012)</u>	<u>201,888</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	72,400	72,400	-
Transfers out	<u>(228,200)</u>	<u>(228,200)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(155,800)</u>	<u>(155,800)</u>	<u>-</u>
Net change in fund balance	(568,700)	(366,812)	201,888
Fund balance at beginning of year	<u>2,640,900</u>	<u>2,666,728</u>	<u>25,828</u>
Fund balance at end of year	<u>\$ 2,072,200</u>	<u>\$ 2,299,916</u>	<u>\$ 227,716</u>

CLATSOP COUNTY

**CHILD SUPPORT - SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2012**

	Original and Final Budget	Actual	Variance
REVENUES			
Intergovernmental	\$ 123,500	\$ 128,403	\$ 4,903
Charges for services	<u>18,200</u>	<u>16,497</u>	<u>(1,703)</u>
TOTAL REVENUES	<u>141,700</u>	<u>144,900</u>	<u>3,200</u>
EXPENDITURES			
Personal services	166,500	164,791	1,709
Materials and services	8,300	5,820	2,480
Other charges	<u>20,100</u>	<u>20,100</u>	<u>-</u>
TOTAL EXPENDITURES	<u>195,400</u>	<u>190,711</u>	<u>4,689</u>
Excess (deficiency) of revenues over expenditures	(53,700)	(45,811)	7,889
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>41,700</u>	<u>41,700</u>	<u>-</u>
Net change in fund balance	(12,000)	(4,111)	7,889
Fund balance at beginning of year	<u>12,000</u>	<u>28,478</u>	<u>16,478</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 24,367</u>	<u>\$ 24,367</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, 2012**

	Budget		Actual	Variance
	Original	Final		
REVENUES				
Intergovernmental	\$ 99,500	\$ 119,100	\$ 102,375	\$ (16,725)
Charges for services	4,100	4,100	36,320	32,220
Interest	100	100	76	(24)
TOTAL REVENUES	<u>103,700</u>	<u>123,300</u>	<u>138,771</u>	<u>15,471</u>
EXPENDITURES				
Personal services	99,400	141,600	116,935	24,665
Materials and services	4,800	27,700	11,280	16,420
Other charges	7,000	26,500	8,415	18,085
TOTAL EXPENDITURES	<u>111,200</u>	<u>195,800</u>	<u>136,630</u>	<u>59,170</u>
Excess (deficiency) of revenues over expenditures	(7,500)	(72,500)	2,141	74,641
OTHER FINANCING SOURCES (USES)				
Transfers in	-	65,000	-	(65,000)
Net change in fund balance	(7,500)	(7,500)	2,141	9,641
Fund balance at beginning of year	7,500	7,500	31,601	24,101
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,742</u>	<u>\$ 33,742</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, 2012

	Budget		Actual	Variance
	Original	Final		
REVENUES				
Intergovernmental	\$ 1,520,500	\$ 1,520,500	\$ 1,380,312	\$ (140,188)
Charges for services	34,600	34,600	33,638	(962)
Interest	5,800	5,800	3,348	(2,452)
Miscellaneous	3,100	3,100	6,390	3,290
TOTAL REVENUES	<u>1,564,000</u>	<u>1,564,000</u>	<u>1,423,688</u>	<u>(140,312)</u>
EXPENDITURES				
Personal services	1,122,100	1,122,100	1,077,714	44,386
Materials and services	480,000	480,000	378,467	101,533
Other charges	329,900	359,306	222,606	136,700
Contingency	272,500	243,094	-	243,094
TOTAL EXPENDITURES	<u>2,204,500</u>	<u>2,204,500</u>	<u>1,678,787</u>	<u>525,713</u>
Excess (deficiency) of revenues over expenditures	(640,500)	(640,500)	(255,099)	385,401
OTHER FINANCING SOURCES (USES)				
Transfers in	42,900	42,900	42,900	-
Net change in fund balance	(597,600)	(597,600)	(212,199)	385,401
Fund balance at beginning of year	597,600	597,600	617,941	20,341
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 405,742</u>	<u>\$ 405,742</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, 2012

	Budget		Actual	Variance
	Original	Final		
REVENUES				
Intergovernmental	\$ 163,700	\$ 163,700	\$ 149,573	\$ (14,127)
Interest	100	100	215	115
TOTAL REVENUES	<u>163,800</u>	<u>163,800</u>	<u>149,788</u>	<u>(14,012)</u>
EXPENDITURES				
Personal services	214,400	209,400	146,588	62,812
Materials and services	32,100	32,100	28,679	3,421
Other charges	11,700	11,700	11,700	-
Debt Service	-	45,000	45,000	-
Contingency	40,000	-	-	-
TOTAL EXPENDITURES	<u>298,200</u>	<u>298,200</u>	<u>231,967</u>	<u>66,233</u>
Excess (deficiency) of revenues over expenditures	(134,400)	(134,400)	(82,179)	52,221
OTHER FINANCING SOURCES (USES)				
Transfers in	90,400	90,400	90,400	-
Net change in fund balance	(44,000)	(44,000)	8,221	52,221
Fund balance at beginning of year	44,000	44,000	47,615	3,615
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	55,836	<u>\$ 55,836</u>
Reconciliation to generally accepted accounting principles				
Loan repayment to general fund.			45,000	
Net assets at end of year			<u>\$ 100,836</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, 2012

	Original and Final Budget	Actual	Variance
REVENUES			
Intergovernmental	\$ 49,000	\$ 71,734	\$ 22,734
Fines and forfeitures	5,500	16,517	11,017
Interest	200	522	322
Other	<u>-</u>	<u>632</u>	<u>632</u>
TOTAL REVENUES	<u>54,700</u>	<u>89,405</u>	<u>34,705</u>
EXPENDITURES			
Personal services	128,100	93,228	34,872
Materials and services	49,200	37,854	11,346
Other charges	13,800	13,800	-
Contingency	<u>8,500</u>	<u>-</u>	<u>8,500</u>
TOTAL EXPENDITURES	<u>199,600</u>	<u>144,882</u>	<u>54,718</u>
Excess (deficiency) of revenues over expenditures	(144,900)	(55,477)	89,423
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>125,900</u>	<u>125,900</u>	<u>-</u>
Net change in fund balance	(19,000)	70,423	89,423
Fund balance at beginning of year	<u>19,000</u>	<u>28,807</u>	<u>9,807</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 99,230</u>	<u>\$ 99,230</u>

CLATSOP COUNTY

**CHILD CUSTODY MEDIATION & DRUG PROJECT - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended June 30, 2012

	Original and Final Budget	Actual	Variance
REVENUES			
Intergovernmental	\$ 30,000	\$ 33,700	\$ 3,700
Investment	500	542	42
TOTAL REVENUES	<u>30,500</u>	<u>34,242</u>	<u>3,742</u>
EXPENDITURES			
Personal services	7,500	6,975	525
Materials and services	40,000	30,181	9,819
Other charges	1,100	1,100	-
Contingency	81,800	-	81,800
TOTAL EXPENDITURES	<u>130,400</u>	<u>38,256</u>	<u>92,144</u>
Excess (deficiency) of revenues over expenditures	(99,900)	(4,014)	95,886
OTHER FINANCING SOURCES (USES)			
Transfers in	200	200	-
Net change in fund balance	(99,700)	(3,814)	(88,402)
Fund balance at beginning of year	99,700	101,672	1,972
Fund balance at end of year	<u>\$ -</u>	<u>\$ 97,858</u>	<u>\$ 97,858</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, 2012

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 10,000	\$ 15,163	\$ 5,163
Interest	-	11	11
TOTAL REVENUES	10,000	15,174	5,174
EXPENDITURES			
Other charges	100	100	-
Excess (deficiency) of revenues over expenditures	9,900	15,074	5,174
OTHER FINANCING SOURCES (USES)			
Transfers out	(9,900)	(9,900)	-
Net change in fund balance	-	5,174	5,174
Fund balance at beginning of year	-	2,885	2,885
Fund balance at end of year	<u>\$ -</u>	<u>\$ 8,059</u>	<u>\$ 8,059</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, 2012

	Original and Final Budget	Actual	Variance
REVENUES			
Intergovernmental	\$ 40,400	\$ 64,071	\$ 23,671
Interest	1,000	976	(24)
TOTAL REVENUES	41,400	65,047	23,647
EXPENDITURES			
Personal services	48,100	48,100	-
Materials and services	10,000	560	9,440
Other charges	500	500	-
Capital outlay	10,000	-	10,000
Contingency	134,300	-	134,300
TOTAL EXPENDITURES	202,900	49,160	153,740
Net change in fund balance	(161,500)	15,887	177,387
Fund balance at beginning of year	161,500	180,900	19,400
Fund balance at end of year	\$ -	\$ 196,787	\$ 196,787

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, 2012

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 240,000	\$ 236,730	\$ (3,270)
Interest	500	634	134
Other	<u>4,000</u>	<u>4,128</u>	<u>128</u>
TOTAL REVENUES	<u>244,500</u>	<u>241,492</u>	<u>(3,008)</u>
EXPENDITURES			
Materials and services	387,500	333,065	54,435
Other charges	59,800	59,513	287
Contingency	<u>12,000</u>	<u>-</u>	<u>12,000</u>
TOTAL EXPENDITURES	<u>459,300</u>	<u>392,578</u>	<u>66,722</u>
Excess (deficiency) of revenues over expenditures	(214,800)	(151,086)	63,714
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>210,700</u>	<u>210,700</u>	<u>-</u>
Net change in fund balance	(4,100)	59,614	63,714
Fund balance at beginning of year	<u>4,100</u>	<u>(1,460)</u>	<u>(5,560)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 58,154</u>	<u>\$ 58,154</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, 2012

	Original and Final Budget	Actual	Variance
REVENUES			
Timber and land sales	\$ 108,600	\$ 100,777	\$ (7,823)
Interest	2,500	1,961	(539)
TOTAL REVENUES	111,100	102,738	(8,362)
EXPENDITURES			
Personal services	114,600	114,600	-
Materials and services	32,800	15,516	17,284
Other charges	3,400	3,400	-
Contingency	263,800	-	263,800
TOTAL EXPENDITURES	414,600	133,516	281,084
Excess (deficiency) of revenues over expenditures	(303,500)	(30,778)	272,722
OTHER FINANCING SOURCES (USES)			
Transfers out	(75,300)	(75,300)	-
Net change in fund balance	(378,800)	(106,078)	272,722
Fund balance at beginning of year	378,800	376,885	(1,915)
Fund balance at end of year	\$ -	\$ 270,807	\$ 270,807

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, 2012**

	Budget		Actual	Variance
	Original	Final		
REVENUES				
Licenses, permits and fees	\$ 450,000	\$ 450,000	\$ 394,915	\$ (55,085)
Charges for services	100	100	26	(74)
Interest	2,400	2,401	1,889	(512)
Other	1,600	1,600	390	(1,210)
TOTAL REVENUES	<u>454,100</u>	<u>454,101</u>	<u>397,220</u>	<u>(56,881)</u>
EXPENDITURES				
Personal services	399,700	399,700	380,015	19,685
Materials and services	37,100	76,528	27,825	48,703
Other charges	53,600	53,600	53,600	-
Contingency	377,600	338,173	-	338,173
TOTAL EXPENDITURES	<u>868,000</u>	<u>868,001</u>	<u>461,440</u>	<u>406,561</u>
Excess (deficiency) of revenues over expenditures	(413,900)	(413,900)	(64,220)	349,680
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>21,100</u>	<u>21,100</u>	<u>21,100</u>	<u>-</u>
Net change in fund balance	(392,800)	(392,800)	(43,120)	349,680
Fund balance at beginning of year	<u>392,800</u>	<u>392,800</u>	<u>378,535</u>	<u>(14,265)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 335,415</u>	<u>\$ 335,415</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, 2012

	Original and Final Budget	Actual	Variance
REVENUES			
Charges for services	\$ 85,000	\$ 77,987	\$ (7,013)
Interest	500	483	(17)
Miscellaneous	-	97	97
TOTAL REVENUES	85,500	78,567	(6,933)
EXPENDITURES			
Personal services	27,300	23,382	3,918
Materials and services	23,000	22,678	322
Other charges	8,400	8,400	-
Contingency	106,100	-	106,100
TOTAL EXPENDITURES	164,800	54,460	110,340
Excess (deficiency) of revenues over expenditures	(79,300)	24,107	103,407
OTHER FINANCING SOURCES (USES)			
Transfers in	10,000	10,000	-
Net change in fund balance	(69,300)	34,107	103,407
Fund balance at beginning of year	69,300	62,222	(7,078)
Fund balance at end of year	\$ -	\$ 96,329	\$ 96,329

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, 2012

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 24,900	\$ 22,245	\$ (2,655)
Interest	<u>1,500</u>	<u>1,335</u>	<u>(165)</u>
TOTAL REVENUES	<u>26,400</u>	<u>23,580</u>	<u>(2,820)</u>
EXPENDITURES			
Other charges	129,000	-	129,000
Contingency	<u>102,300</u>	<u>-</u>	<u>102,300</u>
TOTAL EXPENDITURES	<u>231,300</u>	<u>-</u>	<u>231,300</u>
Net change in fund balance	(204,900)	23,580	228,480
Fund balance at beginning of year	<u>204,900</u>	<u>243,856</u>	<u>38,956</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 267,436</u>	<u>\$ 267,436</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, 2012**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Property taxes	\$ 1,829,000	\$ 1,815,022	\$ (13,978)
Timber and land sales	894,600	812,477	(82,123)
Other taxes	127,000	126,932	(68)
Interest	<u>3,500</u>	<u>2,004</u>	<u>(1,496)</u>
 TOTAL REVENUES	 <u>2,854,100</u>	 <u>2,756,435</u>	 <u>(97,665)</u>
 EXPENDITURES			
Materials and services	1,700	1,700	-
Other charges	<u>2,300</u>	<u>2,300</u>	<u>-</u>
 TOTAL EXPENDITURES	 <u>4,000</u>	 <u>4,000</u>	 <u>-</u>
 Excess (deficiency) of revenues over expenditures	 2,850,100	 2,752,435	 (97,665)
 OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(3,299,400)</u>	<u>(2,764,900)</u>	<u>534,500</u>
 Net change in fund balance	 (449,300)	 (12,465)	 436,835
Fund balance at beginning of year	<u>449,300</u>	<u>63,571</u>	<u>(385,729)</u>
 Fund balance at end of year	 <u>\$ -</u>	 <u>\$ 51,106</u>	 <u>\$ 51,106</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, 2012**

	Original and Final Budget	Actual	Variance
REVENUES			
Property taxes	\$ 436,700	\$ 344,635	\$ (92,065)
Timber and land sales	79,000	59,770	(19,230)
Intergovernmental	30,000	50,002	20,002
Charges for services	169,300	144,749	(24,551)
Interest	3,000	3,468	468
Other	2,900	3,107	207
TOTAL REVENUES	720,900	605,731	(115,169)
EXPENDITURES			
Personal services	195,400	179,973	15,427
Materials and services	292,100	183,947	108,153
Other charges	177,600	98,352	79,248
Capital outlay	370,000	127,064	242,936
Contingency	225,000	-	225,000
TOTAL EXPENDITURES	1,260,100	589,336	670,764
Net change in fund balance	(539,200)	16,395	555,595
Fund balance at beginning of year	539,200	606,421	67,221
Fund balance at end of year	\$ -	\$ 622,816	\$ 622,816

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, 2012**

	Budget		Actual	Variance
	Original	Final		
REVENUES				
Intergovernmental	\$ 764,700	\$ 788,200	\$ 630,530	\$ (157,670)
Charges for services	60,000	60,000	80,555	20,555
Interest	800	800	1,028	228
TOTAL REVENUES	<u>825,500</u>	<u>849,000</u>	<u>712,113</u>	<u>(136,887)</u>
EXPENDITURES				
Personal services	537,800	537,800	529,344	8,456
Materials and services	310,500	310,500	173,299	137,201
Other charges	62,200	62,200	52,908	9,292
Capital outlay	-	26,000	21,430	4,570
Contingency	171,300	168,800	-	168,800
TOTAL EXPENDITURES	<u>1,081,800</u>	<u>1,105,300</u>	<u>776,981</u>	<u>328,319</u>
Excess (deficiency) of revenues over expenditures	(256,300)	(256,300)	(64,868)	191,432
OTHER FINANCING SOURCES (USES)				
Transfers in	8,100	8,100	8,100	-
Net change in fund balance	(248,200)	(248,200)	(56,768)	191,432
Fund balance at beginning of year	248,200	248,200	295,970	47,770
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 239,202</u>	<u>\$ 239,202</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, 2012

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 293,000	\$ 320,470	\$ 27,470
Interest	3,900	1,447	(2,453)
Other	<u>60,000</u>	<u>35,347</u>	<u>(24,653)</u>
TOTAL REVENUES	<u>356,900</u>	<u>357,264</u>	<u>364</u>
EXPENDITURES			
Materials and services	12,200	11,816	384
Other charges	<u>107,000</u>	<u>47,000</u>	<u>60,000</u>
TOTAL EXPENDITURES	<u>138,200</u>	<u>58,816</u>	<u>79,384</u>
Excess (deficiency) of revenues over expenditures	218,700	298,448	79,748
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(259,600)</u>	<u>(259,600)</u>	<u>-</u>
Net change in fund balance	(40,900)	38,848	79,748
Fund balance at beginning of year	<u>40,900</u>	<u>25,645</u>	<u>(15,255)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 64,493</u>	<u>\$ 64,493</u>

CLATSOP COUNTY

**HEALTH AND HUMAN SERVICES FUND - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL**

For the Year Ended June 30, 2012

	Budget		Actual	Variance
	Original	Final		
REVENUES				
Intergovernmental	\$ 526,900	\$ 603,092	\$ 520,473	\$ (82,619)
Charges for services	799,200	804,100	765,163	(38,937)
Interest earnings	200	200	976	776
Other	6,100	6,100	9,773	3,673
TOTAL REVENUES	<u>1,332,400</u>	<u>1,413,492</u>	<u>1,296,385</u>	<u>(117,107)</u>
EXPENDITURES				
HHS Community Health				
Personal services	220,300	220,300	186,970	33,330
Materials and services	103,000	158,892	78,389	80,503
Other charges	88,200	88,200	88,200	-
Total HHS Community Health	<u>411,500</u>	<u>467,392</u>	<u>353,559</u>	<u>113,833</u>
Tobacco Prevention				
Personal services	46,200	54,600	54,552	48
Materials and services	10,000	6,500	2,520	3,980
Other charges	3,900	3,900	3,900	-
Total Tobacco Prevention	<u>60,100</u>	<u>65,000</u>	<u>60,972</u>	<u>4,028</u>
Immunization				
Personal services	9,800	11,600	11,589	11
Materials and services	3,300	3,100	552	2,548
Other charges	900	900	900	-
Total Immunization	<u>14,000</u>	<u>15,600</u>	<u>13,041</u>	<u>2,559</u>
Maternal and Child Health				
Personal services	48,700	49,100	49,067	33
Materials and services	5,700	5,700	2,369	3,331
Other charges	5,700	5,700	5,700	-
Total Maternal and Child Health	<u>60,100</u>	<u>60,500</u>	<u>57,136</u>	<u>3,364</u>

Continued on pages 88 through 89

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

EXPENDITURES (Continued)

	Budget		Actual	Variance
	Original	Final		
Babies First				
Personal services	\$ 59,100	\$ 69,600	\$ 69,087	\$ 513
Materials and services	7,900	7,900	6,667	1,233
Other charges	3,600	3,600	3,600	-
Total Babies First	70,600	81,100	79,354	1,746
WIC Program				
Personal services	186,100	202,600	198,556	4,044
Materials and services	15,200	19,900	12,349	7,551
Other charges	49,800	49,800	49,800	-
Total WIC Program	251,100	272,300	260,705	11,595
Family Planning				
Personal services	228,600	224,100	199,741	24,359
Materials and services	94,700	99,200	88,727	10,473
Other charges	44,900	44,900	44,900	-
Total Family Planning	368,200	368,200	333,368	34,832
Ryan White Fund Grant				
Personal services	19,000	19,300	19,137	163
Materials and services	8,300	8,300	2,128	6,172
Other charges	800	800	800	-
Total Ryan White Fund Grant	28,100	28,400	22,065	6,335
HIV Block Grant				
Personal services	4,800	4,800	4,781	19
Materials and services	2,900	2,900	2,758	142
Other charges	400	400	400	-
Total HIV Block Grant	8,100	8,100	7,939	161

Continued on page 89

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

EXPENDITURES (Continued)	Budget		Actual	Variance
	Original	Final		
Chronic Disease Prevention				
Personal services	\$ 39,500	\$ 40,800	\$ 40,410	\$ 390
Materials and services	5,300	6,300	4,440	1,860
Other charges	4,000	4,000	4,000	-
Total Chronic Disease Prevention	48,800	51,100	48,850	2,250
Emergency Preparedness				
Personal services	104,700	104,700	78,614	26,086
Materials and services	6,000	6,000	1,860	4,140
Other charges	11,000	11,000	11,000	-
Total Emergency Preparedness	121,700	121,700	91,474	30,226
Environmental Health				
Personal services	191,300	192,300	189,872	2,428
Materials and services	202,100	202,100	74,250	127,850
Other charges	14,500	14,500	14,500	-
Total Environmental Health	407,900	408,900	278,622	130,278
Contingency	16,300	-	-	-
TOTAL EXPENDITURES	1,866,500	1,948,292	1,607,085	341,207
Excess (deficiency) of revenues over expenditures	(534,100)	(534,800)	(310,700)	224,100
OTHER FINANCING SOURCES (USES)				
Transfers in	318,100	318,800	318,100	(700)
Net change in fund balance	(216,000)	(216,000)	7,400	223,400
Fund balance at beginning of year	216,000	216,000	123,550	(92,450)
Fund balance at end of year	\$ -	\$ -	130,950	\$ 130,950

CLATSOP COUNTY

COMMISSION ON CHILDREN & FAMILIES - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2012

	Budget		Actual	Variance
	Original	Final		
REVENUES				
Intergovernmental	\$ 139,100	\$ 221,400	\$ 203,013	\$ (18,387)
Interest	-	-	224	224
Miscellaneous	-	5,000	390	(4,610)
TOTAL REVENUES	<u>139,100</u>	<u>226,400</u>	<u>203,627</u>	<u>(22,773)</u>
EXPENDITURES				
Personal services	104,600	104,600	79,342	25,258
Materials and services	3,800	109,500	68,378	41,122
Other charges	19,000	50,500	17,379	33,121
Contingency	13,900	-	-	-
TOTAL EXPENDITURES	<u>141,300</u>	<u>264,600</u>	<u>165,099</u>	<u>99,501</u>
Excess (deficiency) of revenues over expenditures	(2,200)	(38,200)	38,528	76,728
OTHER FINANCING SOURCES (USES)				
Transfers in	-	36,000	-	(36,000)
Net change in fund balance	(2,200)	(2,200)	38,528	40,728
Fund balance at beginning of year	<u>2,200</u>	<u>2,200</u>	<u>8,241</u>	<u>6,041</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,769</u>	<u>\$ 46,769</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, 2012

	Budget		Actual	Variance
	Original	Final		
REVENUES				
Intergovernmental	\$ 1,492,200	\$ 1,583,400	\$ 1,371,923	\$ (211,477)
Charges for services	-	-	17,523	17,523
Interest	400	400	260	(140)
Other	<u>1,700</u>	<u>1,700</u>	<u>7,516</u>	<u>5,816</u>
TOTAL REVENUES	<u>1,494,300</u>	<u>1,585,500</u>	<u>1,397,222</u>	<u>(188,278)</u>
EXPENDITURES				
Developmental Disabilities				
Other charges	<u>699,300</u>	<u>699,300</u>	<u>534,414</u>	<u>164,886</u>
Mental Health				
Personal services	18,300	18,900	18,760	140
Materials and services	10,900	10,700	10,448	252
Other charges	<u>502,100</u>	<u>534,300</u>	<u>501,914</u>	<u>32,386</u>
Total Mental Health	<u>531,300</u>	<u>563,900</u>	<u>531,122</u>	<u>32,778</u>
Drug and Alcohol Treatment				
Other charges	124,600	161,500	161,469	31
Capital outlay	<u>160,800</u>	<u>205,300</u>	<u>168,940</u>	<u>36,360</u>
Total Drug and Alcohol Treatment	<u>285,400</u>	<u>366,800</u>	<u>330,409</u>	<u>36,391</u>
TOTAL EXPENDITURES	<u>1,516,000</u>	<u>1,630,000</u>	<u>1,395,945</u>	<u>234,055</u>
Net change in fund balance	1,100	(21,700)	1,277	45,777
Fund balance at beginning of year	<u>39,900</u>	<u>39,900</u>	<u>50,803</u>	<u>10,903</u>
Fund balance at end of year	<u>\$ 41,000</u>	<u>\$ 18,200</u>	<u>\$ 52,080</u>	<u>\$ 33,880</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, 2012

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for services	\$ 100	\$ -	\$ (100)
Fines and forfeitures	60,000	48,161	(11,839)
Interest	300	434	134
TOTAL REVENUES	<u>60,400</u>	<u>48,595</u>	<u>(11,805)</u>
EXPENDITURES			
Personal services	11,200	10,375	825
Materials and services	42,800	32,413	10,387
Other charges	13,600	13,600	-
Capital outlay	1,000	-	1,000
Contingency	58,500	-	58,500
TOTAL EXPENDITURES	<u>127,100</u>	<u>56,388</u>	<u>70,712</u>
Net change in fund balance	(66,700)	(7,793)	58,907
Fund balance at beginning of year	<u>66,700</u>	<u>78,295</u>	<u>11,595</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 70,502</u>	<u>\$ 70,502</u>

CLATSOP COUNTY

4-H AND EXTENSION SERVICE SPECIAL DISTRICT - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2012

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property taxes	\$ 217,300	\$ 217,300	\$ 217,300	\$ -
Timber and land sales	47,000	47,000	42,645	(4,355)
Other taxes	6,500	6,500	6,446	(54)
Intergovernmental	113,000	113,000	143,905	30,905
Interest	2,300	2,300	1,598	(702)
Other	32,100	32,100	34,139	2,039
TOTAL REVENUES	<u>418,200</u>	<u>418,200</u>	<u>446,033</u>	<u>27,833</u>
EXPENDITURES				
Personal services	273,100	288,100	287,703	397
Materials and services	107,800	119,300	117,883	1,417
Other charges	67,900	56,400	56,147	253
Capital outlay	54,500	54,500	14,500	40,000
Contingency	70,000	55,000	-	55,000
TOTAL EXPENDITURES	<u>573,300</u>	<u>573,300</u>	<u>476,233</u>	<u>97,067</u>
Net change in fund balance	(155,100)	(155,100)	(30,200)	124,900
Fund balance at beginning of year	<u>377,300</u>	<u>377,300</u>	<u>361,318</u>	<u>(15,982)</u>
Fund balance at end of year	<u>\$ 222,200</u>	<u>\$ 222,200</u>	<u>\$ 331,118</u>	<u>\$ 108,918</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, 2012

	Original and Final Budget	Actual	Variance
REVENUES			
Interest	\$ 4,000	\$ 3,080	\$ (920)
Other	<u>1,275,500</u>	<u>1,150,500</u>	<u>(125,000)</u>
TOTAL REVENUES	<u>1,279,500</u>	<u>1,153,580</u>	<u>(125,920)</u>
EXPENDITURES			
Debt service	1,175,500	1,175,424	76
Contingency	<u>465,800</u>	<u>-</u>	<u>465,800</u>
TOTAL EXPENDITURES	<u>1,641,300</u>	<u>1,175,424</u>	<u>465,876</u>
Net change in fund balance	(361,800)	(21,844)	339,956
Fund balance at beginning of year	<u>361,800</u>	<u>280,505</u>	<u>(81,295)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 258,661</u>	<u>\$ 258,661</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, 2012**

	Original and Final Budget	Actual	Variance
REVENUES			
Interest	\$ 18,000	\$ 13,939	\$ (4,061)
EXPENDITURES			
Other charges	<u>2,563,500</u>	<u>-</u>	<u>2,563,500</u>
Excess (deficiency) of revenues over expenditures	(2,545,500)	13,939	2,559,439
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(270,700)</u>	<u>(270,700)</u>	<u>-</u>
Net change in fund balance	(2,816,200)	(256,761)	2,559,439
Fund balance at beginning of year	<u>2,816,200</u>	<u>2,812,747</u>	<u>(3,453)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 2,555,986</u>	<u>\$ 2,555,986</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, 2012

	Budget		Actual	Variance
	Original	Final		
REVENUES				
Land sales	\$ 60,000	\$ 60,000	\$ 134,999	\$ 74,999
Intergovernmental	333,400	333,400	142,776	(190,624)
Interest	13,000	13,000	9,044	(3,956)
Other	-	-	71,756	71,756
TOTAL REVENUES	<u>406,400</u>	<u>406,400</u>	<u>358,575</u>	<u>(47,825)</u>
EXPENDITURES				
Other charges	98,300	98,300	98,300	-
Capital outlay	964,600	1,239,400	823,011	416,389
Debt service	1,874,100	1,874,200	1,874,143	57
Contingency	895,000	620,100	-	620,100
TOTAL EXPENDITURES	<u>3,832,000</u>	<u>3,832,000</u>	<u>2,795,454</u>	<u>1,036,546</u>
Excess (deficiency) of revenues over expenditures	<u>(3,425,600)</u>	<u>(3,425,600)</u>	<u>(2,436,879)</u>	<u>988,721</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,960,400	1,960,400	1,746,696	(213,704)
Loan proceeds	-	-	152,820	152,820
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,960,400</u>	<u>1,960,400</u>	<u>1,899,516</u>	<u>(60,884)</u>
Net change in fund balance	(1,465,200)	(1,465,200)	(537,363)	927,837
Fund balance at beginning of year	<u>2,902,400</u>	<u>2,902,400</u>	<u>1,909,965</u>	<u>(992,435)</u>
Fund balance at end of year	<u>\$ 1,437,200</u>	<u>\$ 1,437,200</u>	<u>\$ 1,372,602</u>	<u>\$ (64,598)</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, 2012

	Original and Final Budget	Actual	Variance
REVENUES			
Interest	\$ 400	\$ 577	\$ 177
EXPENDITURES			
Other charges	2,400	2,400	-
Capital outlay	300,000	266,914	33,086
TOTAL EXPENDITURES	302,400	269,314	33,086
Excess (deficiency) of revenues over expenditures	(302,000)	(268,737)	33,263
OTHER FINANCING SOURCES (USES)			
Transfers in	292,200	292,200	-
Net change in fund balance	(9,800)	23,463	33,263
Fund balance at beginning of year	9,800	19,081	9,281
Fund balance at end of year	\$ -	\$ 42,544	\$ 42,544

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, 2012

	Original and Final Budget	Actual	Variance
REVENUES			
Intergovernmental	\$ 100,000	\$ 1,745	\$ (98,255)
Interest	9,000	8,154	(846)
Other	-	6,154	6,154
TOTAL REVENUES	109,000	16,053	(92,947)
EXPENDITURES			
Materials and services	40,000	-	40,000
Other charges	111,200	44,856	66,344
Capital outlay	315,000	-	315,000
Contingency	1,178,900	-	1,178,900
TOTAL EXPENDITURES	1,645,100	44,856	1,600,244
Excess (deficiency) of revenues over expenditures	(1,536,100)	(28,803)	1,507,297
OTHER FINANCING SOURCES (USES)			
Transfers out	(35,000)	(35,000)	-
Net change in fund balance	(1,571,100)	(63,803)	1,507,297
Fund balance at beginning of year	1,571,100	1,583,288	12,188
Fund balance at end of year	\$ -	\$ 1,519,485	\$ 1,519,485

CLATSOP COUNTY

**WESTPORT SEWER OPERATING - ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2012**

	Original and Final Budget	Actual	Variance
REVENUES			
Charges for services	\$ 64,000	\$ 68,657	\$ 4,657
Interest earnings	100	40	(60)
Other	<u>-</u>	<u>221</u>	<u>221</u>
TOTAL REVENUES	<u>64,100</u>	<u>68,918</u>	<u>4,818</u>
EXPENDITURES			
Personal services	10,300	9,407	893
Materials and services	38,100	33,741	4,359
Other charges	4,900	4,839	61
Debt Service	8,100	7,986	114
Contingency	<u>1,400</u>	<u>-</u>	<u>1,400</u>
TOTAL EXPENDITURES	<u>62,800</u>	<u>55,973</u>	<u>6,827</u>
Excess (deficiency) of revenues over expenditures	1,300	12,945	11,645
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(8,000)</u>	<u>(8,000)</u>	<u>-</u>
Net change in fund balance	(6,700)	4,945	11,645
Fund balance at beginning of year	<u>6,700</u>	<u>12,809</u>	<u>6,109</u>
Fund balance at end of year	<u>\$ -</u>	<u>17,754</u>	<u>\$ 17,754</u>
Reconciliation to generally accepted accounting principles			
Capital assets, nets		<u>800,066</u>	
Net assets at end of year		<u>\$ 817,820</u>	

CLATSOP COUNTY

WESTPORT SEWER EQUIPMENT REPLACEMENT - ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2012

	Original and Final Budget	Actual	Variance
REVENUES			
Interest earnings	\$ 200	\$ 236	\$ 36
EXPENDITURES			
Materials and services	21,600	11,828	9,772
Other charges	300	300	-
Capital outlay	16,500	-	16,500
Contingency	19,300	-	19,300
TOTAL EXPENDITURES	<u>57,700</u>	<u>12,128</u>	<u>45,572</u>
Excess (deficiency) of revenues over expenditures	(57,500)	(11,892)	45,608
OTHER FINANCING SOURCES (USES)			
Transfers in	8,000	8,000	-
Net change in fund balance	(49,500)	(3,892)	45,608
Fund balance at beginning of year	49,500	47,964	(1,536)
Fund balance at end of year	<u>\$ -</u>	44,072	<u>\$ 44,072</u>
Reconciliation to generally accepted accounting principles			
Capital assets, net		9,625	
Accrued interest payable		(1,071)	
Long-term obligations		<u>(91,482)</u>	
Net assets at end of year		<u>\$ (38,856)</u>	

CLATSOP COUNTY

JAIL COMMISSARY - ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2012

	Original and Final		
	Budget	Actual	Variance
REVENUES			
Charges for services	\$ 66,400	\$ 50,042	\$ (16,358)
Fines and forfeitures	13,000	11,187	(1,813)
Interest earnings	300	163	(137)
TOTAL REVENUES	<u>79,700</u>	<u>61,392</u>	<u>(18,308)</u>
EXPENDITURES			
Materials and services	68,100	43,602	24,498
Other charges	1,500	1,400	100
Contingency	14,200	-	14,200
TOTAL EXPENDITURES	<u>83,800</u>	<u>45,002</u>	<u>38,798</u>
Excess (deficiency) of revenues over expenditures	(4,100)	16,390	20,490
OTHER FINANCING SOURCES (USES)			
Transfers out	(12,000)	(12,000)	-
Net change in fund balance	(16,100)	4,390	20,490
Fund balance at beginning of year	28,300	40,019	11,719
Fund balance at end of year	<u>\$ 12,200</u>	<u>44,409</u>	<u>\$ 32,209</u>
Reconciliation to generally accepted accounting principles:			
Capital assets, net		43,667	
Net assets at end of year		<u>\$ 88,076</u>	

CLATSOP COUNTY

AGENCY FUNDS

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES

For the Year Ended June 30, 2012

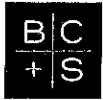
	<u>June 30,</u> <u>2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30,</u> <u>2012</u>
<u>Other Taxing Districts</u>				
ASSETS				
Cash	\$ 1,991,393	\$ 142,998,193	\$ 143,129,889	\$ 1,859,697
Property taxes receivable	5,084,142	60,512,888	60,003,195	\$ 5,593,835
Other receivables	<u>10,356</u>	<u>62,539</u>	<u>36,450</u>	<u>\$ 36,445</u>
TOTAL ASSETS	<u>\$ 7,085,891</u>	<u>\$ 203,573,620</u>	<u>\$ 203,169,534</u>	<u>\$ 7,489,977</u>
LIABILITIES				
Accounts payable	\$ 22,239	\$ 1,959,988	\$ 1,966,805	\$ 15,422
Due to other taxing districts/agencies	<u>7,063,652</u>	<u>147,640,742</u>	<u>147,229,839</u>	<u>7,474,555</u>
TOTAL LIABILITIES	<u>\$ 7,085,891</u>	<u>\$ 149,600,730</u>	<u>\$ 149,196,644</u>	<u>\$ 7,489,977</u>
<u>Departmental Trusts</u>				
ASSETS				
Cash	\$ 156,414	\$ 627,024	\$ 628,938	\$ 154,500
Other receivables	<u>540</u>	<u>1,910</u>	<u>1,120</u>	<u>1,330</u>
TOTAL ASSETS	<u>\$ 156,954</u>	<u>\$ 628,934</u>	<u>\$ 630,058</u>	<u>\$ 155,830</u>
LIABILITIES				
Accounts payable	\$ 23,150	\$ 100,334	\$ 106,431	\$ 17,053
Amounts held in trust	<u>133,804</u>	<u>239,873</u>	<u>234,900</u>	<u>138,777</u>
TOTAL LIABILITIES	<u>\$ 156,954</u>	<u>\$ 340,207</u>	<u>\$ 341,331</u>	<u>\$ 155,830</u>
<u>Totals - All Agency Funds</u>				
ASSETS				
Cash	\$ 2,147,807	\$ 143,625,217	\$ 143,758,827	\$ 2,014,197
Property taxes receivables	5,084,142	60,512,888	60,003,195	5,593,835
Other receivables	<u>10,896</u>	<u>64,449</u>	<u>37,570</u>	<u>37,775</u>
TOTAL ASSETS	<u>\$ 7,242,845</u>	<u>\$ 204,202,554</u>	<u>\$ 203,799,592</u>	<u>\$ 7,645,807</u>
LIABILITIES				
Accounts payable	\$ 45,389	\$ 2,060,322	\$ 2,073,236	\$ 32,475
Due to other taxing districts/agencies	7,063,652	147,640,742	147,229,839	7,474,555
Amounts held in trust	<u>133,804</u>	<u>239,873</u>	<u>234,900</u>	<u>138,777</u>
TOTAL LIABILITIES	<u>\$ 7,242,845</u>	<u>\$ 149,940,937</u>	<u>\$ 149,537,975</u>	<u>\$ 7,645,807</u>

CLATSOP COUNTY, OREGON

**Schedule of Accountability for Independently Elected Officials
For the year ended June 30, 2012**

	Cash Balance <u>June 30, 2011</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash Balance <u>June 30, 2012</u>
Sheriff	\$ <u>5,628</u>	\$ <u>216,209</u>	\$ <u>220,284</u>	\$ <u>1,553</u>

**INDEPENDENT AUDITOR'S REPORT REQUIRED BY THE
MINIMUM STANDARDS FOR AUDITS OF OREGON MUNICIPAL
CORPORATIONS**



INDEPENDENT AUDITOR'S REPORT REQUIRED BY THE MINIMUM STANDARDS FOR AUDITS OF OREGON MUNICIPAL CORPORATIONS

Board of County Commissioners
CLATSOP COUNTY
Astoria, Oregon

We have audited the basic financial statements of the CLATSOP COUNTY as of and for the year ended June 30, 2012, and have issued our report thereon dated December 7, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

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).

Board of County Commissioners
CLATSOP COUNTY
Astoria, Oregon

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

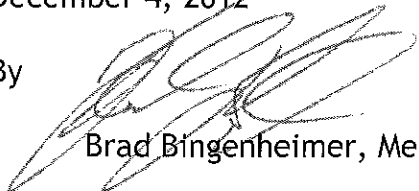
Internal Control OAR 162-10-0230

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 over financial reporting.

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, LLC
December 4, 2012

By



Brad Bingenheimer, Member

GRANT COMPLIANCE – SINGLE AUDIT



**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 the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of **CLATSOP COUNTY**, as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 7, 2012. 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.

Internal Control Over Financial Reporting

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 opinions 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 over financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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)

Compliance and Other Matters

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 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.

This report is intended solely for the information and use of management, Board of Commissioners, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Boldt, Carlisle & Smith LLC
Certified Public Accountants
Salem, Oregon
December 7, 2012



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Commissioners
CLATSOP COUNTY
Astoria, Oregon

Compliance

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, 2012. 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, **CLATSOP COUNTY** complied, in all material respects, with the 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, 2012. However, the results of our auditing procedures disclosed an instance of non-compliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2012-1.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH
~~MAJOR PROGRAM AND ON INTERNAL CONTROL OVER~~
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 (Continued)

Internal Control Over Compliance

Management of CLATSOP COUNTY is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, Board of Commissioners, others within the entity, and federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Boldt, Carlisle & Smith LLC

Certified Public Accountants
Salem, Oregon
December 7, 2012

CLATSOP COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2012

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
♦ Material weakness(es) identified?	No
♦ Significant deficiencies identified that are not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
♦ Material weakness(es) identified?	No
♦ Significant deficiencies identified that are not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	Yes

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.500	Cooperative Extension Service
10.557	Special Supplemental Nutrition Program for Women, Infant and Children
93.563	Child Support Enforcement
97.042	Emergency Management Performance Grant
97.073	State Homeland Security Program
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

None

Section III – Federal Award Findings and Questioned Costs

2012-1

Federal Program:	Special Supplemental Nutrition Program for Women, Infants and Children	10.557
Criteria:	Per OMB Circular A-87 Attachment B, paragraph 8.4.(4), employees who work in part on federal programs and in part on programs funded from other revenue sources, must maintain time and effort documentation to support the portion of time spent on the Federal program.	
Condition:	20 percent of the salary of the Director of the Health Department was allocated to the program but was not supported by time and effort documentation as required by the circular.	
Questioned costs:	\$13,532	
Recommendations:	The County should maintain time and effort documentation as outlined in Circular A-87.	
Status:	Management concurred with the recommendation and has implemented time and effort documentation.	

CLATSOP COUNTY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS For the Year Ended June 30, 2012

2011-1

Federal Program:	BPA Select Fisheries Enhancement	99,999
Criteria:	Per OMB Circular A-87 Attachment B, paragraph 8.4.(4), employees who work in part on federal programs and in part on programs funded from other revenue sources, must maintain time and effort documentation to support the portion of time spent on the Federal program.	
Condition:	Salary for a .50 FTE staff position was allocated based on budgeted time spent and was not supported by time and effort documentation as required by the circular.	
Questioned costs:	\$36,851	
Recommendations:	The County should maintain time and effort documentation as outlined in Circular A-87.	
Status:	Management has implemented time and effort documentation on this program.	

CLATSOP COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2012

<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		\$ 22,147
Special Supplemental Nutrition Program for Women, Infants and Children	10.557		198,420
WIC Grants to States	10.578		4,597
National Institute of Food and Agriculture			
Passed through Oregon State University			
Cooperative Extension Service	10.500	K9676C	128,164
Total Department of Agriculture			353,328
<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	C2M11.006	17,000
<i>Department of Defense</i>			
Office of Economic Adjustment			
Community Economic Adjustment Planning Assistance for Joint Land Use			
Studies	12.610	EN1002-10-01	96,667
<i>Department of Energy</i>			
Passed through Oregon State Department of Fish and Wildlife			
CWT Recovery Program	81.806	ODFW 070-100027-IGA-Fish	17,394
<i>Department of the Interior</i>			
Bureau of Land Management			
Payment in Lieu of Tax	15.226		12,964
Fish and Wildlife Service			
Wildlife Restoration and Basic Hunter Education	15.611		4,268
National Wildlife Refuge Fund	15.659		13,301
Total Department of the Interior			30,533
<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		10,000
Bureau of Justice Assistance			
State Criminal Alien Assistance Program	16.606		16,712
Passed through Oregon State Criminal Justice Services Division			
Edward Byrne Memorial Formula Grant Program	16.579		18,156
Criminal Justice Commission Mental Health Grant	16.585		117,300
Edward Byrne Memorial Justice Assistance Grant Program	16.738	LE19-10	19,981
Recovery Act – Assistance to Rural Law Enforcement to Combat Crime			
and Drugs Competitive Grant Program	16.810	2009-SD-B9-0029	53,578
Office of Victims of Crime			
Passed through Oregon State Criminal Justice Division			
Crime Victims Assistance	16.575	VOCA	29,148
Total Department of Justice			264,875

Continued on pages 114 and 115

See note to schedule of expenditures of federal awards

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

<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 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		\$ 5,259
<i>Environmental Protection Agency</i>			
Office of Water			
Passed through Oregon Department of Human Services			
State Public Water System - Water Primacy	66.432		4,476
Capitalization Grants for Drinking Water State Revolving Funds	66.468		3,045
Total Environmental Protection Agency			7,521
<i>Department of Homeland Security</i>			
Passed through Oregon State Marine Board			
Boating Safety Financial Assistance	97.012		72,697
Passed through Oregon Military Department			
Hazard Mitigation Grant	97.039		8,831
Emergency Management Performance Grant (EMPG)	97.042		126,086
State Homeland Security Program	97.073		168,950
Total Department of Homeland Security			376,564
<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		22,474
Administration for Children and Families			
Passed through Oregon Commission on Children and Families			
Youth Investment Title XX	93.667		16,290
Family Preservation & Support	93.556		8,573
Passed through Oregon Department of Justice			
Child Support Enforcement	93.563		128,421
Passed through Oregon Department of Human Services and Oregon Health Authority			
Affordable Care Act (ACA) Abstinence Education Program	93.235		5,340
Centers for Disease Control and Prevention -			
Passed through Oregon Department of Human Services and Oregon Health Authority			
Public Health Emergency Preparedness	93.069		77,409
Environmental Public Health and Emergency Response	93.070		12,462
TB Case Management	93.116		585
Immunization Cooperative Agreements	93.268		900
Approaches to Arthritis	93.283		36,086
HIV Prevention Block Grant	93.940		6,225
Health Resources and Services Administration			
Passed through Oregon Department of Human Services and Oregon Health Authority			
Maternal and Child Health Services Block Grant	93.994		26,154
Passed through Oregon Health			
Sciences University			
Maternal and Child Health Services Block Grant	93.994		12,160
Maternal and Child Health Services Block Grant	93.994		6,328
Subtotal Maternal and Child Health Services Block Grant			44,642

Continued on page 115

See note to schedule of expenditures of federal awards

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

<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 Health and Human Services (continued)</i>			
Substance Abuse and Mental Health Services Administration			
Passed through Oregon Department of Human Services and Oregon Health Authority			
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243		\$ 29,007
Block Grants for Community Mental Health Services	93.958		64,935
Block Grants for Prevention and Treatment of Substance Abuse	93.959		118,101
Centers for Medicare and Medicaid Services			
Passed through Oregon Department of Human Services and Oregon Health Authority			
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.778		63,269
Total Department of Health and Human Services			634,719
<i>U.S. Election Assistance Commission</i>			
Help America Vote Act Requirements Payments	90.401		988
<i>Other Agencies</i>			
Passed through the Bonneville Power Administration			
BPA Select Fisheries Enhancement	99.999	50147	404,884
Total Expenditures of Federal Awards			\$ 2,209,732

CLATSOP COUNTY

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2012

Basis of Presentation

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

