



**ANNUAL FINANCIAL REPORT**  
**For the Year Ended June 30, 2011**

**CLATSOP COUNTY**

**For the Year Ended June 30, 2011**

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      Duane Cole

# CLATSOP COUNTY

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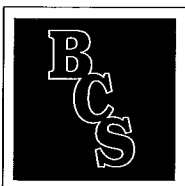
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**BOLDT, CARLISLE & SMITH LLC**

**CERTIFIED PUBLIC ACCOUNTANTS**

**PARTNERSHIP ■ ASSURANCE ■ INNOVATION**

## **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, 2011, 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, 2011, 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 29, 2011, 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.

**A**

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SALEM: 480 CHURCH STREET SE ■ SALEM, OR 97301 ■ PHONE: (503) 585-7751 ■ FAX: (503) 370-3781

STAYTON: 408 NORTH THIRD AVENUE ■ STAYTON, OR 97383 ■ PHONE: (503) 769-2186 ■ FAX: (503) 769-4312

ALBANY: 321 1<sup>st</sup> AVENUE E STE 2A ■ ALBANY, OR 97321 ■ PHONE: (541) 928-6500 ■ FAX: (541) 928-6501

## 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 *a* through *i* be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 29, 2011

By



Brad Bingenheimer, Member



## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**CLATSOP COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2011**

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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, 2011. 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 \$227,301,079 (*net assets*). Of this amount, \$199,757,413 is invested in capital assets and \$8,284,102 (*unrestricted*) may be used to meet the County's ongoing obligations.
- The County's total net assets decreased by \$9,453,370.
- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balance of \$28,521,646, an increase of \$3,570,568 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$3,620,148.

**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 of the County 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).

Both of 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 of the County include general government, health and social services, public safety and justice, community services, and roads. The business-type activities of the County include sewer, water, 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 Fund, General Roads, and Rural Law Enforcement District. Data from 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 \$227,301,079 (*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, 2011, the County had \$202,188,679 (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	
	2011	2010	2011	2010	2011	2010
<b>Assets</b>						
Current and other assets	\$ 34,243,862	\$ 36,101,220	\$ 103,519	\$ 94,039	\$ 34,347,381	\$ 36,195,259
Capital assets, net	201,229,510	209,683,816	959,169	1,022,430	202,188,679	210,706,246
Total assets	235,473,372	245,785,036	1,062,688	1,116,469	236,536,060	246,901,505
<b>Liabilities</b>						
Long-term obligations	6,371,413	6,695,185	96,325	96,325	6,467,738	6,791,510
Other liabilities	2,763,388	3,237,329	3,855	21,998	2,767,243	3,259,327
Total liabilities	9,134,801	9,932,514	100,180	118,323	9,234,981	10,050,837
<b>Net assets</b>						
Invested in capital assets, net						
of related debt	198,894,569	207,091,391	862,844	921,396	199,757,413	208,012,787
Restricted	19,259,564	3,156,036	-	3,724	19,259,564	3,159,760
Unassigned	8,184,438	5,605,095	99,664	73,026	8,284,102	5,678,121
Total net assets	\$ 226,338,571	\$ 215,852,522	\$ 962,508	\$ 998,146	\$ 227,301,079	\$ 216,850,668

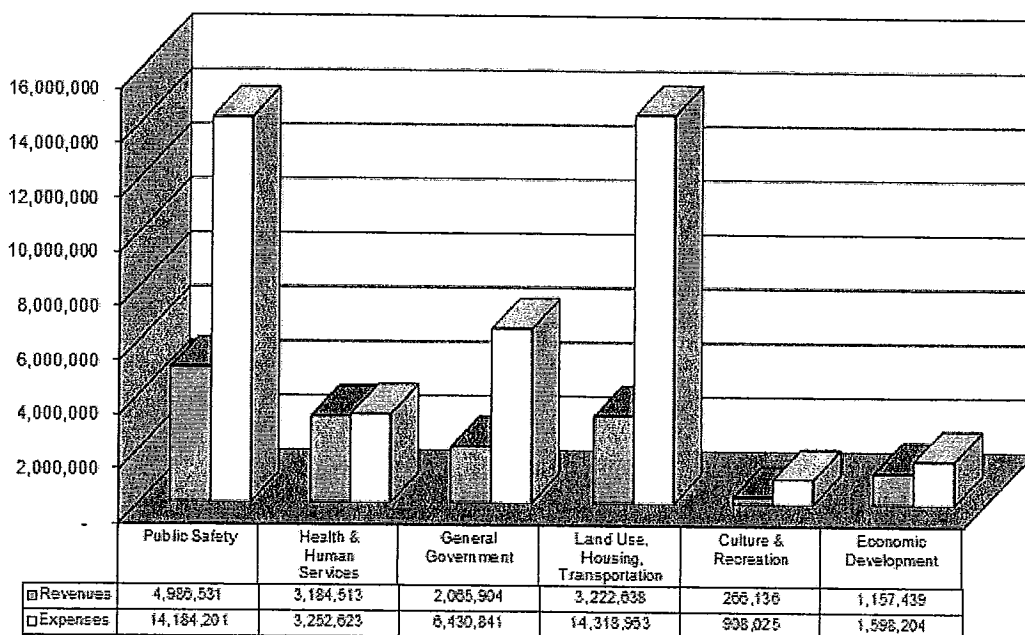
# STATEMENT OF ACTIVITIES

	Governmental Activities		Business-type Activities		Totals	
	2011	2010	2011	2010	2011	2010
<b>Revenues</b>						
Charges for services	\$ 4,361,416	\$ 3,013,687	\$ 143,585	\$ 142,103	\$ 4,505,001	\$ 3,155,790
Operating grants and contributions	10,451,968	10,545,418	-	-	10,451,968	10,545,418
Capital grants and contributions	254,255	70,497	-	-	254,255	70,497
Taxes	11,086,246	10,957,185	-	-	11,086,246	10,957,185
Other taxes	938,359	708,670	50,000	-	988,359	708,670
Interest earnings	411,890	452,340	443	453	412,333	452,793
Licenses and permits	-	715,118	-	-	-	715,118
Fines and forfeitures	-	129,129	-	-	-	129,129
Timber and land sales revenue	4,211,935	3,934,540	-	-	4,211,935	3,934,540
Other	330,277	950,238	-	-	330,277	950,238
Sales of capital assets	25,512	-	-	-	25,512	-
Total revenue	32,071,858	31,476,822	194,028	142,556	32,265,886	31,619,378
<b>Expenses</b>						
General government	6,430,841	7,081,793	-	-	6,430,841	7,081,793
Public safety and justice	14,184,201	12,004,056	-	-	14,184,201	12,004,056
Land use housing and transportation	14,318,963	5,803,120	-	-	14,318,963	5,803,120
Culture and recreation	908,025	692,323	-	-	908,025	692,323
Economic development	1,598,204	1,450,784	-	-	1,598,204	1,450,784
Health and human services	3,252,623	3,656,858	-	-	3,252,623	3,656,858
Education	468,802	-	-	-	468,802	-
Unallocated depreciation	-	10,087,133	-	-	-	10,087,133
Interest	339,931	396,017	-	-	339,931	396,017
Sewer	-	-	144,878	189,321	144,878	189,321
Jail	-	-	72,788	66,554	72,788	66,554
Total expenses	41,501,590	41,172,084	217,666	255,875	41,719,256	41,427,959
<b>Increase/(decrease) in net assets</b>						
before transfers:	(9,429,732)	(9,695,262)	(23,638)	(113,319)	(9,453,370)	(9,808,581)
Transfers	12,000	12,000	(12,000)	(12,000)	-	-
Increase/(decrease) in net assets	(9,417,732)	(9,683,262)	(35,638)	(125,319)	(9,453,370)	(9,808,581)
Beginning net assets, as restated	235,852,522	245,535,784	998,146	1,123,465	236,850,668	246,659,249
Prior period adjustment	(96,219)	-	-	-	(96,219)	-
Ending net assets	\$ 226,338,571	\$ 235,852,522	\$ 962,508	\$ 998,146	\$ 217,847,709	\$ 236,850,668

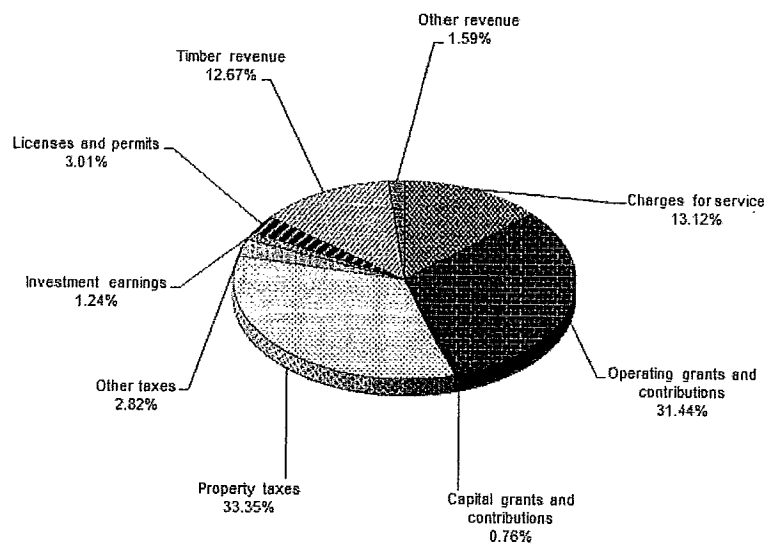
\*Prior fiscal year depreciation expense was unallocated. The current fiscal year we have allocated those expenses to the appropriate categories; this is why for 2011 unallocated depreciation there is a zero balance.

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.



## GENERAL FUND BUDGETARY HIGHLIGHTS

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 \$3,620,148 indicating a high degree of liquidity of the General Fund. The fund balance of the County's General Fund decreased by \$150,039 during the current fiscal year.

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

## 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, 2011, amounts to \$202,188,679 (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.

Capital Assets (Net of depreciation)						
	Governmental Activities		Business-type Activities		Totals	
	2011	2010	2011	2010	2011	2010
Land	\$ 6,806,866	\$ 6,746,866	\$ 22,039	\$ 22,039	\$ 6,828,905	\$ 6,768,905
Computers and equipment	337,749	162,536	(892)	3,566	336,857	166,102
Tools and equipment	73,054	93,258	-	-	73,054	93,258
Equipment and vehicles	1,265,716	1,364,819	81,389	61,586	1,347,105	1,426,405
Furniture and fixtures	3,872	106,029	-	-	3,872	106,029
Buildings and improvements	15,899,592	16,113,167	856,633	935,239	16,756,225	17,048,406
Construction in progress	50,082	22,477	-	-	50,082	22,477
Intangibles	21,752	43,503	-	-	21,752	43,503
Infrastructure-non depreciated	66,822,552	66,836,399	-	-	66,822,552	66,836,399
Infrastructure	<u>109,948,275</u>	<u>118,194,762</u>	<u>-</u>	<u>-</u>	<u>109,948,275</u>	<u>118,194,762</u>
Total	<u>\$ 201,229,510</u>	<u>\$ 209,683,816</u>	<u>\$ 959,169</u>	<u>\$ 1,022,430</u>	<u>\$ 202,188,679</u>	<u>\$ 210,706,246</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 \$6,467,738. This includes bonded debt in the amount of \$3,250,796 that is a direct obligation pledging the full faith and credit of the County. The amount includes a loan in the amount of \$2,334,941 to finance renovations for the Courthouse remodel project and the balance of the Wastewater Treatment Improvement loan of \$96,325. The remainder of the amount is compensated absences in the amount \$785,676.

	Governmental Activities		Business-type Activities		Totals	
	2011	2010	2011	2010	2011	2010
Bond payable	\$ 3,250,796	\$ 4,170,796	\$ -	\$ -	\$ 3,250,796	\$ 4,170,796
Loans payable	2,334,941	2,592,426	96,325	101,034	2,431,266	2,693,460
Compensated absences	<u>785,676</u>	<u>784,712</u>	<u>-</u>	<u>-</u>	<u>785,676</u>	<u>784,712</u>
Total	<u>\$ 6,371,413</u>	<u>\$ 7,547,934</u>	<u>\$ 96,325</u>	<u>\$ 101,034</u>	<u>\$ 6,467,738</u>	<u>\$ 7,648,968</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 2011-12.

## **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, 2011

	Governmental Activities	Business-type Activities	Totals
<b><u>ASSETS</u></b>			
Cash and investments	\$ 28,673,345	\$ 83,999	\$ 28,757,344
Receivables, net	2,161,215	19,520	2,180,735
Prepaid items	6,186	-	6,186
Inventory	314,437	-	314,437
Deferred charges	3,088,679	-	3,088,679
Capital assets:			
Land, improvements and construction in progress	73,679,500	22,039	73,701,539
Other capital assets, net	127,550,010	937,130	128,487,140
<b>TOTAL ASSETS</b>	<b>235,473,372</b>	<b>1,062,688</b>	<b>236,536,060</b>
<b><u>LIABILITIES</u></b>			
Accounts payable and accrued expenses	1,291,503	2,727	1,294,230
Payroll and related liabilities	340,781	-	340,781
Accrued interest	21,531	1,128	22,659
Deposits payable	8,205	-	8,205
Bond premium, net	-	-	-
Net other post-employment benefits	1,101,368	-	1,101,368
Long-term obligations:			
Due within one year	2,052,922	4,843	2,057,765
Due in more than one year	4,318,491	91,482	4,409,973
<b>TOTAL LIABILITIES</b>	<b>9,134,801</b>	<b>100,180</b>	<b>9,234,981</b>
<b><u>NET ASSETS</u></b>			
Invested in capital assets, net of related debt	198,894,569	862,844	199,757,413
Restricted for:			
Highways and streets	2,763,531	-	2,763,531
Education	439,613	-	439,613
Economic development	9,306,984	-	9,306,984
Health and human services	182,594	-	182,594
Public safety	4,082,052	-	4,082,052
County fair	606,421	-	606,421
Land corner preservation	62,222	-	62,222
Parks	1,583,288	-	1,583,288
Animal shelter	203,485	-	203,485
Other	29,374	-	29,374
Unrestricted	8,184,438	99,664	8,284,102
	<b>\$ 226,338,571</b>	<b>\$ 962,508</b>	<b>\$ 227,301,079</b>

*See notes to basic financial statements*

## CLATSOP COUNTY

STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2011

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
<b>Governmental activities</b>						
General government	\$ 6,430,841	\$ 1,475,456	\$ 462,057	\$ 128,391	\$ (4,364,937)	\$ (4,364,937)
Public safety	14,184,201	586,561	4,399,970	-	(9,197,670)	(9,197,670)
Land use, housing and transportation	14,318,963	1,054,670	2,042,104	125,864	(11,096,325)	(11,096,325)
Parks, culture and recreation	908,025	210,077	56,059	-	(641,889)	(641,889)
Economic development	1,598,204	154,536	1,002,903	-	(440,765)	(440,765)
Health and human services	3,252,623	812,909	2,371,604	-	(68,110)	(68,110)
Education	468,802	67,207	117,271	-	(284,324)	(284,324)
Interest on long-term obligations	339,931	-	-	-	(339,931)	(339,931)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<u>41,501,590</u>	<u>4,361,416</u>	<u>10,451,968</u>	<u>254,255</u>	<u>(26,433,951)</u>	<u>(26,433,951)</u>
<b>Business-type activities</b>						
Westport Sewer	144,878	62,368	-	-	-	\$ (82,510)
Jail commissary	72,788	81,076	-	-	-	8,288
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<u>217,666</u>	<u>143,444</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(74,222)</u>
<b>Totals</b>	<u>\$ 41,719,256</u>	<u>\$ 4,504,860</u>	<u>\$ 10,451,968</u>	<u>\$ 254,255</u>	<u>(26,433,951)</u>	<u>(74,222)</u>
<b>General revenues</b>						
Taxes					11,086,246	-
Other taxes					938,359	50,000
Timber and land sales					4,211,935	-
Investment earnings					411,890	443
Other revenue					330,277	141
Sale of capital assets					25,512	-
<b>Transfers</b>					<u>12,000</u>	<u>(12,000)</u>
<b>TOTAL GENERAL REVENUES AND TRANSFERS</b>					<u>17,016,219</u>	<u>38,584</u>
<b>CHANGES IN NET ASSETS</b>					<u>(9,417,732)</u>	<u>(35,638)</u>
<b>NET ASSETS - BEGINNING</b>					<u>235,852,522</u>	<u>998,146</u>
<b>PRIOR PERIOD ADJUSTMENT</b>					<u>(96,219)</u>	<u>-</u>
<b>NET ASSETS - ENDING</b>					<u>\$ 226,338,571</u>	<u>\$ 962,508</u>
						<u>\$ 227,301,079</u>

See notes to basic financial statements

**CLATSOP COUNTY**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2011**

	General	General Roads	Industrial Development Revolving	Other Governmental Funds	Totals
<b>ASSETS</b>					
Cash and cash equivalents	\$ 3,977,573	\$ 2,934,321	\$ 8,606,834	\$ 13,154,617	\$ 28,673,345
Receivables, net	947,325	292,897	-	920,993	2,161,215
Due from other fund	45,000	-	-	-	45,000
Prepays	-	-	-	6,186	6,186
Inventory	11,686	302,751	-	-	314,437
<b>TOTAL ASSETS</b>	<b>\$ 4,981,584</b>	<b>\$ 3,529,969</b>	<b>\$ 8,606,834</b>	<b>\$ 14,081,796</b>	<b>\$ 31,200,183</b>
<b>LIABILITIES</b>					
Accounts payable and accrued expenditures	\$ 238,221	\$ 719,860	\$ -	\$ 333,422	\$ 1,291,503
Accrued payroll and liabilities	203,168	51,254	-	86,359	340,781
Deposits	-	-	-	8,205	8,205
Due to other funds	-	-	-	45,000	45,000
Deferred revenue	603,162	-	-	389,886	993,048
<b>TOTAL LIABILITIES</b>	<b>1,044,551</b>	<b>771,114</b>	<b>-</b>	<b>862,872</b>	<b>2,678,537</b>
<b>FUND BALANCES</b>					
Nonspendable	11,686	302,751	-	6,186	320,623
Restricted	-	2,456,104	8,606,834	8,190,440	19,253,378
Committed	-	-	-	1,929,046	1,929,046
Assigned	305,199	-	-	3,093,252	3,398,451
Unassigned	3,620,148	-	-	-	3,620,148
<b>TOTAL FUND BALANCES</b>	<b>3,937,033</b>	<b>2,758,855</b>	<b>8,606,834</b>	<b>13,218,924</b>	<b>28,521,646</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 4,981,584</b>	<b>\$ 3,529,969</b>	<b>\$ 8,606,834</b>	<b>\$ 14,081,796</b>	

*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	201,229,510
Unamortized charges relating to PERS Bonds are reported in the statement of net assets but were expensed in the funds when paid	3,088,679
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds	993,048
The net post-employment benefits obligations is reported in the statement of net assets but is not reported in the funds	(1,101,368)
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds	(6,392,944)

NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ 226,338,571

**CLATSOP COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2011**

	General	General Roads	Industrial Development Revolving	Other Governmental Funds	Totals
<b>REVENUES</b>					
Property taxes	\$ 7,301,809	\$ -	\$ -	\$ 3,719,878	\$ 11,021,687
Timber and land sales	2,470,899	-	-	1,673,955	4,144,854
Other taxes	383,811	2,108,666	-	222,974	2,715,451
Licenses, permits and fees	185,233	262,100	-	554,186	1,001,519
Intergovernmental	3,032,455	-	-	5,684,654	8,717,109
Charges for services	716,063	-	-	1,294,468	2,010,531
Fines and forfeitures	27,849	-	-	144,819	172,668
Industrial developments	-	-	4,326,500	-	4,326,500
Interest	91,089	13,128	283,726	72,828	460,771
Miscellaneous	1,495,699	45,729	-	1,270,353	2,811,781
<b>TOTAL REVENUES</b>	<b>15,704,907</b>	<b>2,429,623</b>	<b>4,610,226</b>	<b>14,638,115</b>	<b>37,382,871</b>
<b>EXPENDITURES</b>					
Current					
General government	5,128,123	-	-	257,259	5,385,382
Public safety	8,323,632	5,231,993	-	5,202,053	18,757,678
Parks, culture, and recreation	176,791	-	-	621,803	798,594
Land use, housing and transportation	780,800	-	-	519,379	1,300,179
Health and welfare	346,040	-	-	918,822	1,264,862
Economic development	-	-	101,941	3,259,829	3,361,770
Education	-	-	-	455,372	455,372
Capital outlay	85,339	-	96,235	801,476	983,050
Debt service					
Principal	-	-	-	1,177,485	1,177,485
Interest	-	-	-	339,931	339,931
<b>TOTAL EXPENDITURES</b>	<b>14,840,725</b>	<b>5,231,993</b>	<b>198,176</b>	<b>13,553,409</b>	<b>33,824,303</b>
Excess (deficiency) of revenues over expenditures	864,182	(2,802,370)	4,412,050	1,084,706	3,558,568
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	568,600	3,203,300	-	1,646,821	5,418,721
Transfers out	(1,582,821)	(190,800)	-	(3,633,100)	(5,406,721)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,014,221)</b>	<b>3,012,500</b>	<b>-</b>	<b>(1,986,279)</b>	<b>12,000</b>
Net change in fund balances	(150,039)	210,130	4,412,050	(901,573)	3,570,568
Fund balances at beginning of year	4,205,454	2,548,725	4,194,784	14,145,227	25,094,190
Prior period adjustment	(118,382)	-	-	(24,730)	(143,112)
<b>Fund balances at end of year</b>	<b>\$ 3,937,033</b>	<b>\$ 2,758,855</b>	<b>\$ 8,606,834</b>	<b>\$ 13,218,924</b>	<b>\$ 28,521,646</b>

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, 2011

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ 3,570,568

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	\$ 990,831	
Depreciation	<u>(9,445,137)</u>	(8,454,306)

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

64,559

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

(4,367,684)

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

(377,822)

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.

1,177,485

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  
Compensated absences

(8)	
<u>(964)</u>	<u>(972)</u>

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES

\$ (9,417,732)

## CLATSOP COUNTY

## GENERAL FUND

**STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011**

	Budget		Actual	Variance
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 7,294,400	\$ 7,294,400	\$ 7,301,809	\$ 7,409
Timber and land sales	2,376,500	2,376,500	2,470,899	94,399
Other taxes	356,600	356,600	383,811	27,211
Licenses and permits	179,200	179,200	185,233	6,033
Intergovernmental	2,942,200	2,980,000	2,947,001	(32,999)
Charges for services	759,900	759,900	669,279	(90,621)
Fines and forfeitures	39,000	39,000	27,849	(11,151)
Interest earnings	99,800	99,800	89,672	(10,128)
Other	1,169,200	1,180,031	1,180,940	909
<b>TOTAL REVENUES</b>	<u>15,216,800</u>	<u>15,265,431</u>	<u>15,256,493</u>	<u>(8,938)</u>
<b>EXPENDITURES</b>				
Board of Commissioners				
Personal services	300	300	202	98
Materials and services	76,800	76,800	69,985	6,815
<b>Total Board of Commissioners</b>	<u>77,100</u>	<u>77,100</u>	<u>70,187</u>	<u>6,913</u>
Board of Property Tax Appeals				
Personal services	27,900	27,900	25,990	1,910
Materials and services	2,600	2,600	1,652	948
<b>Total Board of Property Tax Appeals</b>	<u>30,500</u>	<u>30,500</u>	<u>27,642</u>	<u>2,858</u>
County Administrator				
Personal services	361,700	369,700	367,469	2,231
Materials and services	17,100	17,100	14,865	2,235
<b>Total County Administrator</b>	<u>378,800</u>	<u>386,800</u>	<u>382,334</u>	<u>4,466</u>
Employee Relations				
Personal services	214,100	214,100	212,840	1,260
Materials and services	95,400	95,400	70,234	25,166
Other charges	8,000	11,000	10,577	423
<b>Total Employee Relations</b>	<u>317,500</u>	<u>320,500</u>	<u>293,651</u>	<u>26,849</u>
Assessment and Taxation				
Personal services	1,311,800	1,311,800	1,237,846	73,954
Materials and services	119,000	119,000	105,478	13,522
<b>Total Assessment and Taxation</b>	<u>1,430,800</u>	<u>1,430,800</u>	<u>1,343,324</u>	<u>87,476</u>

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		
<b>EXPENDITURES (Continued)</b>				
Property Management				
Personal services	\$ 37,200	\$ 37,200	\$ 37,032	\$ 168
Materials and services	21,500	26,500	20,534	5,966
Other charges	300	300	223	77
Total Property Management	59,000	64,000	57,789	6,211
County Counsel				
Materials and services	130,900	180,900	137,692	43,208
Clerk - Admin and Elections				
Personal services	201,500	201,500	186,588	14,912
Materials and services	104,900	104,900	74,753	30,147
Total Clerk - Admin and Elections	306,400	306,400	263,370	43,030
Clerk - Records				
Personal services	192,100	192,100	189,209	2,891
Materials and services	19,100	19,100	15,981	3,119
Other charges	100	100	50	50
Total Clerk - Records	211,300	211,300	205,240	6,060
Finance and Treasury				
Personal services	296,600	296,600	259,138	37,462
Materials and services	53,700	63,700	61,858	1,842
Total Finance and Treasury	350,300	360,300	320,996	39,304
Information Systems				
Personal services	609,900	609,900	556,634	53,266
Materials and services	297,900	297,900	284,121	13,779
Total Information Systems	907,800	907,800	840,755	67,045
Building and Grounds				
Personal services	411,900	416,900	415,194	1,706
Materials and services	472,800	503,631	483,921	19,710
Other charges	500	560	558	2
Total Building and Grounds	885,200	921,091	899,673	21,418

*Continued on pages 8 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		
<b>EXPENDITURES (Continued)</b>				
Miscellaneous				
Materials and services	\$ 183,100	\$ 183,100	\$ 174,819	\$ 8,281
Other charges	68,300	68,300	54,163	14,137
Total Miscellaneous	251,400	251,400	228,982	22,418
Animal Control				
Personal services	189,400	189,400	173,192	16,208
Materials and services	51,900	51,900	44,240	7,660
Total Animal Control	241,300	241,300	217,432	23,868
District Attorney				
Personal services	1,262,100	1,262,100	1,198,242	63,858
Materials and services	77,700	77,700	64,724	12,976
Total District Attorney	1,339,800	1,339,800	1,262,966	76,834
Medical Examiner				
Materials and services	43,500	43,500	30,248	13,252
Sheriff Support Division				
Personal services	310,100	310,100	301,887	8,213
Materials and services	48,700	48,700	31,849	16,851
Total Sheriff Support Division	358,800	358,800	333,736	25,064
Sheriff Criminal Division				
Personal services	2,357,600	2,357,600	2,256,713	100,887
Materials and services	305,200	325,200	297,430	27,770
Other charges	4,000	10,000	8,949	1,051
Total Sheriff Criminal Division	2,666,800	2,692,800	2,563,092	129,708
Corrections				
Personal services	2,181,300	2,181,300	2,018,754	162,546
Materials and services	436,300	441,300	426,580	14,720
Capital outlay	105,000	105,000	84,840	20,160
Total Corrections	2,722,600	2,727,600	2,530,174	197,426
Juvenile Department				
Personal services	439,800	439,800	437,202	2,598
Materials and services	21,900	21,900	15,738	6,162
Other charges	500	500	-	500
Total Juvenile Department	462,200	462,200	452,940	9,260

*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**

	Budget		Actual	Variance
	Original	Final		
<b>EXPENDITURES (Continued)</b>				
Corrections Workcrew				
Personal services	\$ 164,300	\$ 176,300	\$ 169,789	\$ 6,511
Materials and services	18,800	18,800	19,023	(223)
Total Corrections Workcrew	183,100	195,100	188,812	6,288
Emergency Services				
Personal services	159,700	184,600	166,853	17,747
Materials and services	43,300	90,900	81,100	9,800
Capital outlay	-	-	5,083	(5,083)
Total Emergency Services	203,000	275,500	253,036	22,464
Surveyor				
Personal services	159,800	159,800	142,111	17,689
Materials and services	6,900	6,900	4,460	2,440
Total Surveyor	166,700	166,700	146,571	20,129
Community Development				
Personal services	354,700	354,700	251,917	102,783
Materials and services	272,400	415,300	382,312	32,988
Total Community Development	627,100	770,000	634,229	135,771
Parks Maintenance				
Personal services	128,500	128,500	127,781	719
Materials and services	49,400	49,400	48,806	594
Other charges	400	404	204	200
Total Parks Maintenance	178,300	178,304	176,791	1,513
Jail Nurse				
Personal services	188,300	188,300	172,157	16,143
Materials and services	147,800	157,800	173,883	(16,083)
Total Jail Nurse	336,100	346,100	346,040	60
Contingency	1,557,900	1,205,836	-	1,205,836
<b>TOTAL EXPENDITURES</b>	<b>16,424,200</b>	<b>16,452,431</b>	<b>14,207,702</b>	<b>2,244,729</b>
Excess (deficiency) of revenues over expenditures	(1,207,400)	(1,187,000)	1,048,791	2,235,791

*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>		
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 325,200	\$ 325,200	\$ 268,600	\$ (56,600)
Transfers out	<u>(1,716,500)</u>	<u>(1,736,900)</u>	<u>(1,582,821)</u>	<u>154,079</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(1,391,300)</u>	<u>(1,411,700)</u>	<u>(1,314,221)</u>	<u>97,479</u>
Net change in fund balance	(2,598,700)	(2,598,700)	(265,430)	2,333,270
Fund balance at beginning of year	3,355,000	3,355,000	4,003,960	648,960
Prior period adjustment	<u>-</u>	<u>-</u>	<u>(118,382)</u>	<u>(118,382)</u>
 Fund balance at end of year	 <u>\$ 756,300</u>	 <u>\$ 756,300</u>	 <u>\$ 3,620,148</u>	 <u>\$ 2,863,848</u>

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, 2011

	Original and Final Budget	Actual	Variance
<b>REVENUES</b>			
Intergovernmental	\$ 2,431,600	\$ 2,108,666	\$ (322,934)
Charges for services	201,700	262,100	60,400
Interest earnings	20,000	13,128	(6,872)
Other	69,300	45,729	(23,571)
<b>TOTAL REVENUES</b>	<b>2,722,600</b>	<b>2,429,623</b>	<b>(292,977)</b>
<b>EXPENDITURES</b>			
Administration and Support			
Personal services	375,900	351,940	23,960
Materials and services	102,100	97,678	4,422
Other charges	58,700	58,700	-
<b>Total Administration and Support</b>	<b>536,700</b>	<b>508,318</b>	<b>28,382</b>
Maintenance and Construction			
Personal services	2,022,500	1,968,666	53,834
Materials and services	3,524,800	2,528,005	996,795
Other charges	466,500	167,196	299,304
Capital outlay	18,900	-	18,900
<b>Total Maintenance and Construction</b>	<b>6,032,700</b>	<b>4,663,867</b>	<b>1,368,833</b>
Contingency	1,210,500	-	1,210,500
<b>TOTAL EXPENDITURES</b>	<b>7,779,900</b>	<b>5,172,185</b>	<b>2,607,715</b>
Excess (deficiency) of revenues over expenditures	(5,057,300)	(2,742,562)	2,314,738
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	3,203,300	3,203,300	-
Transfers out	(190,800)	(190,800)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>3,012,500</b>	<b>3,012,500</b>	<b>-</b>
Net change in fund balance	(2,044,800)	269,938	2,314,738
Fund balance at beginning of year	2,044,800	2,186,166	141,366
<b>Fund balance at end of year</b>	<b>\$ -</b>	<b>2,456,104</b>	<b>\$ 2,456,104</b>
Reconciliation of budgetary basis to generally accepted accounting principles			
Inventory		302,751	
		<b>\$ 2,758,855</b>	

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, 2011**

	<b>Budget</b>		<b>Actual</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Interest earnings	\$ 60,000	\$ 60,000	\$ 283,726	\$ 223,726
Land sales	-	-	4,326,500	4,326,500
<b>TOTAL REVENUES</b>	<u>60,000</u>	<u>60,000</u>	<u>4,610,226</u>	<u>4,550,226</u>
<b>EXPENDITURES</b>				
Materials and services	250,000	250,000	101,441	148,559
Other charges	500	500	500	-
Capital outlay	1,500,000	1,560,000	96,235	1,463,765
Contingency	<u>5,095,900</u>	<u>5,035,900</u>	<u>-</u>	<u>5,035,900</u>
<b>TOTAL EXPENDITURES</b>	<u>6,846,400</u>	<u>6,846,400</u>	<u>198,176</u>	<u>6,648,224</u>
Net change in fund balance	(6,786,400)	(6,786,400)	4,412,050	11,198,450
Fund balance at beginning of year	<u>6,786,400</u>	<u>6,786,400</u>	<u>4,194,784</u>	<u>(2,591,616)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,606,834</u>	<u>\$ 8,606,834</u>

*See notes to basic financial statements*

## CLATSOP COUNTY

**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
**June 30, 2011**

	Enterprise Funds			
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Jail Commissary	Totals
<b><u>ASSETS</u></b>				
Current assets				
Cash and investments	\$ 4,716	\$ 47,964	\$ 31,319	\$ 83,999
Receivables	9,575	-	9,945	19,520
Total current assets	14,291	47,964	41,264	103,519
Capital assets				
Land	22,039	-	-	22,039
Other capital assets, net	856,633	14,437	66,060	937,130
Total capital assets, net	878,672	14,437	66,060	959,169
TOTAL ASSETS	892,963	62,401	107,324	1,062,688
<b><u>LIABILITIES</u></b>				
Current liabilities				
Accounts payable and accrued expenses	1,482	-	1,245	2,727
Accrued interest payable	-	1,128	-	1,128
Current portion of long-term obligations	-	4,843	-	4,843
Total current liabilities	1,482	5,971	1,245	8,698
Long-term obligations	-	91,482	-	91,482
TOTAL LIABILITIES	1,482	97,453	1,245	100,180
<b><u>NET ASSETS</u></b>				
Invested in capital assets, net of related debt	878,672	(81,888)	66,060	862,844
Unassigned	12,809	46,836	40,019	99,664
TOTAL NET ASSETS	\$ 891,481	\$ (35,052)	\$ 106,079	\$ 962,508

*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, 2011**

	<u>Enterprise Funds</u>			
	<b>Westport Sewer</b>	<b>Westport Sewer</b>	<b>Jail</b>	
	<b>Operating</b>	<b>Equipment</b>	<b>Commissary</b>	<b>Totals</b>
		<b>Replacement</b>		
<b>OPERATING REVENUES</b>				
Charges for services	\$ 62,368	\$ -	\$ 69,306	\$ 131,674
Fines and forfeitures	-	-	11,770	11,770
<b>TOTAL OPERATING REVENUES</b>	<u>62,368</u>	<u>-</u>	<u>81,076</u>	<u>143,444</u>
<b>OPERATING EXPENSES</b>				
Personal services	9,334	-	-	9,334
Materials and services	29,411	16,824	55,987	102,222
Other charges	2,939	200	1,500	4,639
Depreciation	78,606	4,812	15,301	98,719
<b>TOTAL OPERATING EXPENSES</b>	<u>120,290</u>	<u>21,836</u>	<u>72,788</u>	<u>214,914</u>
Operating income (loss)	<u>(57,922)</u>	<u>(21,836)</u>	<u>8,288</u>	<u>(71,470)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest	-	(2,752)	-	(2,752)
Enterprise zone exemption	-	50,000	-	50,000
Investment earnings	13	200	230	443
Miscellaneous	141	-	-	141
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<u>154</u>	<u>47,448</u>	<u>230</u>	<u>47,832</u>
Income (loss) before transfers	<u>(57,768)</u>	<u>25,612</u>	<u>8,518</u>	<u>(23,638)</u>
<b>TRANSFERS</b>				
Transfers in	-	14,000	-	14,000
Transfers out	(14,000)	-	(12,000)	(26,000)
<b>TOTAL TRANSFERS</b>	<u>(14,000)</u>	<u>14,000</u>	<u>(12,000)</u>	<u>(12,000)</u>
Change in net assets	(71,768)	39,612	(3,482)	(35,638)
Net assets - beginning	963,249	(74,664)	109,561	998,146
Net assets - ending	<u>\$ 891,481</u>	<u>\$ (35,052)</u>	<u>\$ 106,079</u>	<u>\$ 962,508</u>

See notes to basic financial statements

## CLATSOP COUNTY

**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2011**

	Enterprise Funds			
	Westport Sewer			
	Westport Sewer	Equipment	Jail	
	Operating	Replacement	Commissary	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 62,318	\$ -	\$ 71,478	\$ 133,796
Payments to suppliers for goods and services	(31,496)	(27,024)	(57,280)	(115,800)
Other receipts	-	-	11,770	11,770
Payments to employees for services	(9,334)	-	-	(9,334)
Other	(2,798)	-	(1,500)	(4,298)
Net cash provided by (used in) operating activities	18,690	(27,024)	24,468	16,134
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Enterprise zone exemption	-	50,000	-	50,000
Transfers in	-	14,000	-	14,000
Transfers out	(14,000)	-	(12,000)	(26,000)
Net cash provided by (used in) operating activities	(14,000)	64,000	(12,000)	38,000
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Purchase of capital assets	-	-	(35,458)	(35,458)
Principal payments on long-term obligation	-	(4,709)	-	(4,709)
Interest expense	-	(2,807)	-	(2,807)
Net cash (used in) capital and related financing activities	-	(7,516)	(35,458)	(42,974)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest	13	200	230	443
Net increase (decrease) in cash and cash equivalents	4,703	29,660	(22,760)	11,603
Cash and cash equivalents - beginning of year	13	18,304	54,079	72,396
Cash and cash equivalents - end of year	\$ 4,716	\$ 47,964	\$ 31,319	\$ 83,999
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities</b>				
Operating income (loss)	\$ (57,922)	\$ (21,836)	\$ 8,288	\$ (71,470)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation	78,606	4,812	15,301	98,719
Other	141	-	-	141
(Increase) decrease in assets:				-
Receivables	(50)	-	2,172	2,122
Increase (decrease) in liabilities:				-
Accounts payable and accrued expenses	(2,085)	(10,000)	(1,293)	(13,378)
Net cash provided by (used in) operating activities	\$ 18,690	\$ (27,024)	\$ 24,468	\$ 16,134

*See notes to basic financial statements*



CLATSOP COUNTY

STATEMENT OF FIDUCIARY NET ASSETS

June 30, 2011

	Agency Funds
<b><u>ASSETS</u></b>	
Cash and investments	\$ 2,147,807
Property taxes receivable	5,084,142
Other receivables	<u>10,896</u>
 TOTAL ASSETS	 \$ <u>7,242,845</u>
 <b><u>LIABILITIES</u></b>	
Accounts payable	\$ 45,389
Due to other taxing districts/agencies	7,063,652
Due to department trusts	<u>133,804</u>
 TOTAL LIABILITIES	 \$ <u>7,242,845</u>

*See notes to basic financial statements*

**CLATSOP COUNTY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**June 30, 2011**

**1. Summary of significant accounting policies**

**The reporting entity**

Clatsop County (the County) was incorporated in 1844. Effective January 3, 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 nonfiduciary 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 Fund* - accounts for the receipt and expenditure of state gasoline taxes. These expenditures include construction, reconstruction, improvement, repair maintenance, and operations of the County's roads.

*Industrial Development Revolving Fund* - 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.

*Enterprise* – accounts for the operations of predominantly self-supporting activities. Enterprise funds account for services rendered to the public on a user charge basis, and internal service funds account for services provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis.

*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 year end)

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

The resolution authorizing appropriations for each fund sets the level at which expenditures cannot legally exceed appropriations. The County established the levels of budgetary control at the 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 nonvesting 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) has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement defines the different fund balance categories that a governmental entity must use for financial reporting purposes in its governmental fund types.

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, 2011, 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	\$ 30,623,634

*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, 2011, \$285,717 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, 2011 are as follows:

Total investments	\$ 30,623,634
Cash on hand	2,710
Deposits with financial institutions	<u>278,807</u>
Total deposits and investments	<u>\$ 30,905,151</u>

B. Cash and investments by fund:

#### Governmental activities/funds

General	\$ 3,977,573
General Roads	2,934,321
Industrial Development Revolving Fund	8,606,834
Other	<u>13,154,617</u>
Total governmental activities/funds	<u>28,673,345</u>

#### Business-type activities/Proprietary fund

Westport Sewer Operating	4,716
Westport Sewer Equipment Replacement	47,964
Jail Commissary	<u>31,319</u>
Total business-type activities/proprietary funds	<u>83,999</u>

Governmental and business-type activities 28,757,344

#### Fiduciary funds

Agency	<u>2,147,807</u>
--------	------------------

Total cash and investments \$ 30,905,151

### 3. Receivables

A. The County's receivables at June 30, 2011 are as follows:

	<u>Governmental Activities/Funds</u>			
	<u>General</u>	<u>General Roads</u>	<u>Other</u>	<u>Totals</u>
Property taxes	\$ 712,833	\$ -	\$ 370,298	\$ 1,083,131
Accounts	234,492	292,897	515,348	1,042,737
Note- Port of Astoria	-	-	35,347	35,347
	<u>\$ 947,325</u>	<u>\$ 292,897</u>	<u>\$ 920,993</u>	<u>\$ 2,161,215</u>

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

### 3. Receivables (continued)

	Business-type Activities/Enterprise Funds			Fiduciary Funds		Total Fiduciary Funds
	Westport Sewer Operating	Jail Commissary	Totals	Agency	Department Trusts	
Property taxes	\$ -	\$ -	\$ -	\$5,084,142	\$ -	\$5,084,142
Accounts	9,575	9,945	19,520	10,356	540	10,896
	<u>\$ 9,575</u>	<u>\$ 9,945</u>	<u>\$ 19,520</u>	<u>\$5,094,498</u>	<u>\$ 540</u>	<u>\$5,095,038</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, 2010	2010-11 Levy	Adjustments	Net Interest (Discounts)	Collections	Balances June 30, 2011
Current	\$ -	\$65,287,327	\$ (136,989)	\$ (1,513,732)	\$ (60,132,192)	\$ 3,504,414
Prior	6,039,758	-	(159,563)	391,957	(3,609,293)	2,662,859
	<u>\$6,039,758</u>	<u>\$65,287,327</u>	<u>\$ (296,552)</u>	<u>\$ (1,121,775)</u>	<u>\$ (63,741,485)</u>	<u>\$ 6,167,273</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 is in the first year of 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, 2011 was as follows:

	Balances July 1, 2010	Additions	Adjustments and Deletions	Balances June 30, 2011
Capital assets, not being depreciated:				
Land	\$ 6,746,866	\$ 60,000	\$ -	\$ 6,806,866
Construction in progress	22,477	36,235	(8,630)	50,082
Infrastructure	66,836,399	-	(13,847)	66,822,552
Total capital assets, not being depreciated	73,605,742	96,235	(22,477)	73,679,500
Capital assets being depreciated:				
Buildings and improvements	20,279,219	306,946	118,377	20,704,542
Equipment and vehicles	8,086,478	388,184	(248,415)	8,226,247
Infrastructure	281,012,435	-	-	281,012,435
Computer equipment	862,787	187,602	51,106	1,101,495
Furniture and fixtures	202,891	-	(103,335)	99,556
Tools and equipment	1,144,775	11,864	-	1,156,639
Intangibles	2,127,060	-	(8,739)	2,118,321
Total capital assets being depreciated	313,715,645	894,596	(191,006)	314,419,235
Less accumulated depreciation for:				
Buildings and improvements	(4,166,052)	(632,036)	(6,862)	(4,804,950)
Equipment and vehicles	(6,721,659)	(437,777)	198,906	(6,960,530)
Infrastructure	(162,817,673)	(8,246,487)	-	(171,064,160)
Computer equipment	(700,250)	(74,334)	10,838	(763,746)
Furniture and fixtures	(96,862)	(593)	1,771	(95,684)
Tools and equipment	(1,051,518)	(32,158)	91	(1,083,585)
Intangibles	(2,083,557)	(21,751)	8,739	(2,096,569)
Total accumulated depreciation	(177,637,571)	(9,445,137)	213,483	(186,869,225)
Total capital assets being depreciated, net	136,078,074	(8,550,541)	22,477	127,550,010
Governmental activities capital assets, net	\$ 209,683,816	\$ (8,454,306)	\$ -	\$ 201,229,510

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

#### Governmental activities:

General government	\$ 743,528
Public safety	199,705
Land use, housing and transportation	8,270,102
Parks, culture, and recreation	223,918
Economic development	1,505
Health and human services	2,856
Education	3,523
Total depreciation expense - governmental activities	\$ 9,445,137

## 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, 2011 was as follows:

	Balances July 1, 2010	Additions	Reclassifications and deletions	Balances June 30, 2011
Capital assets not being depreciated				
Land	<u>\$ 22,039</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,039</u>
Capital assets being depreciated				
Building and improvements	2,332,748	-	-	2,332,748
Equipment and vehicles	96,109	35,458	4,458	136,025
Computer equipment	<u>14,276</u>	<u>-</u>	<u>(4,458)</u>	<u>9,818</u>
Total capital assets, depreciable	<u>2,443,133</u>	<u>35,458</u>	<u>-</u>	<u>2,478,591</u>
Less accumulated depreciation for:				
Building and improvements	(1,397,509)	(78,606)	-	(1,476,115)
Equipment and vehicles	(34,523)	(20,113)	-	(54,636)
Computer equipment	<u>(10,710)</u>	<u>-</u>	<u>-</u>	<u>(10,710)</u>
Total accumulated depreciation	<u>(1,442,742)</u>	<u>(98,719)</u>	<u>-</u>	<u>(1,541,461)</u>
Net depreciable capital assets	<u>1,000,391</u>	<u>(63,261)</u>	<u>-</u>	<u>937,130</u>
Net capital assets	<u>\$ 1,022,430</u>	<u>\$ (63,261)</u>	<u>\$ -</u>	<u>\$ 959,169</u>
<b>Business-type activities:</b>				
Westport Sewer		\$ 83,418		
Jail Commissary		<u>15,301</u>		
Total depreciation expense-business-type activities		<u>\$ 98,719</u>		

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

### 5. Long-term obligations

A. Transactions for the year ended June 30, 2011 are as follows:

<u>Governmental Activities</u>	Outstanding July 1, 2010	Additions	Reductions	Outstanding June 30, 2011	Balances Due Within One Year
Limited tax penion bond, Series 2004 original amount \$8,545,000; interest rates of 2.13 to 5.57 percent					
Principal	\$ 4,170,796	\$ -	\$ 920,000	\$ 3,250,796	\$ 1,000,000
Interest	18,606	219,289	223,273	14,622	
	<u>4,189,402</u>	<u>219,289</u>	<u>1,143,273</u>	<u>3,265,418</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	2,592,426	-	257,485	2,334,941	267,246
Interest	2,917	120,650	116,658	6,909	
	<u>2,595,343</u>	<u>120,650</u>	<u>374,143</u>	<u>2,341,850</u>	
Vested compensated absences	<u>784,712</u>	<u>785,676</u>	<u>784,712</u>	<u>785,676</u>	<u>785,676</u>
Principal	7,547,934	785,676	1,962,197	6,371,413	
Interest	21,523	339,939	339,931	21,531	
	<u>\$ 7,569,457</u>	<u>\$ 1,125,615</u>	<u>\$ 2,302,128</u>	<u>\$ 6,392,944</u>	<u>\$ 2,052,922</u>
<u>Business-type Activities</u>					
Loan - Oregon Department of Environmental Quality, original amount \$112,25; payable in semi annual installments of \$3,758 including interest at 2.81 percent					
Principal	\$ 101,034	\$ -	\$ 4,709	\$ 96,325	\$ 4,843
Interest	1,183	2,752	2,807	1,128	
	<u>\$ 102,217</u>	<u>\$ 2,752</u>	<u>\$ 7,516</u>	<u>\$ 97,453</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, 2011 is as follows:

Fiscal Year	Governmental Activities							Business-type Activities	
	Limited Tax Pension 'Bond		Bank of the		Vested	Loan			
	2004 Series		Pacific Loan		Compensated	Totals		OECD	
	Principal	Interest	Principal	Interest	Absences	Principal	Interest	Principal	Interest
2012	\$ 1,000,000	\$ 175,461	\$ 267,246	\$ 106,898	\$ 785,676	\$ 2,052,922	\$ 282,359	\$ 4,843	\$ 2,673
2013	1,080,000	122,961	279,731	94,413	-	1,359,731	217,374	4,980	2,536
2014	1,170,796	65,181	292,493	81,651	-	1,463,289	146,832	5,121	2,395
2015	-	-	305,838	68,306	-	305,838	68,306	5,266	2,250
2016	-	-	318,838	55,036	-	318,838	55,036	5,416	2,100
2017-21	-	-	870,795	73,923	-	870,795	73,923	30,492	7,088
2022-2026	-	-	-	-	-	-	-	32,941	4,639
2027-2030	-	-	-	-	-	-	-	7,266	250
	<u>\$ 3,250,796</u>	<u>\$ 363,603</u>	<u>\$ 2,334,941</u>	<u>\$ 480,227</u>	<u>\$ 785,676</u>	<u>\$ 6,371,413</u>	<u>\$ 843,830</u>	<u>\$ 96,325</u>	<u>\$ 23,931</u>

### 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	\$ 568,600	\$ 1,582,821
General Roads	3,203,300	190,800
Other Governmental	1,646,821	3,633,100
Westport Sewer Operating	-	14,000
Westport Sewer Equipment Replacement	14,000	
Jail Commissary	-	12,000
	<u>\$ 5,432,721</u>	<u>\$ 5,432,721</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 and contribute to the cost of capital projects.

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

### 6. Interfund balances and transfers (continued)

Advances to other funds	Advance from other funds	
	General	Marine Patrol
General	\$ -	\$ 45,000
Marine Patrol	45,000	-
Total	<u>\$ 45,000</u>	<u>\$ 45,000</u>

The operating loan has a stated interest of .55% per annum and shall be repaid in full with interest by September 30, 2011.

B. Advances and due to/from other funds are as follows:

### 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	Totals
		Governmental Funds	
Property taxes	\$ 603,162	\$ 315,536	\$ 918,698
Other	-	74,350	74,350
Total	<u>\$ 603,162</u>	<u>\$ 389,886</u>	<u>\$ 993,048</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](http://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, 2011, 2010, and 2009, were as follows:

June 30,	Pension Cost (APC)	Contributions	of APC Contributed	Pension Obligation
2011	\$ 1,029,313	\$ 1,122,526	100	\$ -
2010	1,153,041	1,153,041	100	-
2009	1,159,496	1,159,496	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, 2011, the annual amortization amounted to \$1,029,560. The net pension asset as of June 30, 2011 net of accumulated amortization of \$7,206,920 is \$3,088,679.

## 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	\$ 291,097
Amortization of UAAL	<u>268,568</u>
Annual required contribution	<u>\$ 559,665</u>

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

### 9. Other post-employment benefits (continued)

The net OPEB obligation as of June 30, 2011 was calculated as follows:

Annual required contribution	\$ 559,665
Interest on prior year Net OPEB	32,560
Adjustment to ARC	(51,073)
Contributions made	<u>(163,330)</u>
Increase in net OPEB obligation	377,822
Net OPEB obligation at beginning of year	<u>723,546</u>
Net OPEB obligation at end of year	<u>\$1,101,368</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, 2011 is as follows:

<u>Fiscal Year</u> <u>Ended June 30,</u>	<u>Annual</u> <u>OPEB Cost</u>	<u>Percentage of</u> <u>Annual OPEB</u> <u>Cost Contributed</u>	<u>Net OPEB</u> <u>Obligation</u>
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</u> <u>Date</u>	<u>Assets</u>	<u>Actuarial</u> <u>Accrued</u> <u>Liability</u>	<u>Unfunded</u> <u>Accrued</u> <u>Liability</u>	<u>Funded</u> <u>Ratio</u>	<u>Covered</u> <u>Payroll</u>	<u>UAL/</u> <u>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, 2011, employees of the County had accumulated 8,864 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 \$2,456,104.

### 13. Intergovernmental agreement

The County entered into an intergovernmental agreement (IGA) for payment of a potential tax refund with the County taxing districts that have levied taxes. This agreement will commence only if executed by all taxing districts in the County. As of October 29, 2009, 100% of the districts had approved the IGA. This agreement returned the reserve funds that had been held by the County to the respective taxing districts in the fiscal year ending June 30, 2010. The County's share is approximately \$763,321. The reserve was held by the County for a property tax appeal by Georgia-Pacific Consumer Products (GP), owner of the Wauna Mill. Should GP prevail, final adjudication may take up to five years. The County will issue bonds to pay the judgment and will withhold property tax distributions from the taxing districts to pay the debt service requirements.

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

### 14. Fund balances

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

	General	General Roads	Industrial Development Revolving	Other Governmental Funds	Totals
<b>Fund balances:</b>					
<b>Non-Spendable</b>					
Inventory	\$ 11,686	\$ 302,751	\$ -	\$ 6,186	\$ 314,437
<b>Restricted for:</b>					
Highways and streets	-	2,456,104	-	307,427	2,763,531
Education	-	-	-	439,613	439,613
Economic development	-	-	8,606,834	700,150	9,306,984
Health and human services	-	-	-	182,594	182,594
Public safety	-	-	-	4,082,052	4,082,052
County fair	-	-	-	600,235	600,235
Land corner preservation	-	-	-	62,222	62,222
Parks	-	-	-	1,583,288	1,583,288
Animal shelter	-	-	-	203,485	203,485
Other	-	-	-	29,374	29,374
<b>Committed for:</b>					
Capital projects	-	-	-	1,929,046	1,929,046
<b>Assigned for:</b>					
Public safety	61,802	-	-	-	61,802
Insurance reserve	238,695	-	-	-	238,695
Property maintenance	4,702	-	-	-	4,702
Debt service	-	-	-	3,093,252	3,093,252
<b>Unassigned</b>	<u>3,620,148</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,620,148</u>
Total fund balances	<u>\$ 3,937,033</u>	<u>\$2,758,855</u>	<u>\$ 8,606,834</u>	<u>\$13,218,924</u>	<u>\$ 28,515,460</u>

### 15. Fund deficits

The financial statements include cumulative fund deficits in the Emergency Communication Fund of \$(1,460). The deficit will be eliminated in the subsequent year by transfers from other funds.

### 16. Prior period adjustment

Net assets and fund balances have been restated as of June 30, 2010 to correct errors in accounting for unsegregated taxes and grant receivables. The overall affect was to reduce net assets by \$96,219 and fund balances by \$143,112.

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

### 17. 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:

<b>Revenues</b>	
Total General Fund revenues - budgetary basis	\$ 15,256,493
Revenues of separately budgeted funds which are included in the general fund on the governmental fund financial statements:	
Juvenile Detention Center	271,220
Insurance Reserve	130,402
Carlyle Apartments	<u>46,792</u>
Total revenues reported on the statement of revenues, expenditures and changes in fund balances - General Fund	<u>\$ 15,704,907</u>
<b>Expenditures</b>	
Total General Fund expenditures - budgetary basis	\$ 14,207,702
Purchases of inventory are considered an expenditure on the budgetary basis when made, but an expenditure when used under generally accepted accounting principles.	(8,174)
Expenditures of separately budgeted funds which are included in the general fund on the governmental fund financial statements:	
Juvenile Detention Center	576,535
Insurance Reserve	19,005
Carlyle Apartments	<u>45,657</u>
Total expenditures reported on the statement of revenues, expenditures and changes in fund balances - General Fund	<u>\$ 14,840,725</u>
<b>Other financing sources (uses)</b>	
Total General Fund other financing sources (uses) - budgetary basis	\$ (1,314,221)
Other financing sources (uses) of separately budgeted funds which are included in the General Fund on the governmental fund financial statements:	
Juvenile Detention Center	<u>300,000</u>
Total other financing sources (uses) reported on the statement of revenues, expenditures and changes in fund balances - General Fund	<u>\$ (1,014,221)</u>
<b>Beginning fund balance</b>	
General Fund beginning fund balance - budgetary basis	\$ 4,003,960
Inventory at beginning of year	3,512
Beginning fund balance of separately budgeted fund included in the general fund on the governmental fund financial statements	
Juvenile Detention Center	67,117
Insurance Reserve	127,298
Carlyle Apartments	<u>3,567</u>
Beginning fund balance - General Fund	<u>\$ 4,205,454</u>
<b>Ending fund balance</b>	
General Fund ending balance - budgetary basis	\$ 3,620,148
Inventory at end of year	11,686
Ending 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	<u>4,702</u>
Ending fund balance - General Fund	<u>\$ 3,937,033</u>



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

**CLATSOP COUNTY**

**COMBINING BALANCE SHEET  
GENERAL FUNDS**

**June 30, 2011**

	<b>General</b>	<b>Juvenile Detention Center</b>	<b>Insurance Reserve</b>	<b>Carlyle Apartments</b>	<b>Totals</b>
<b><u>ASSETS</u></b>					
Cash and investments	\$ 3,659,403	\$ 69,046	\$ 244,422	\$ 4,702	\$ 3,977,573
Receivables, net	933,693	13,632	-	-	947,325
Due from other fund	45,000	-	-	-	45,000
Inventory	<u>11,686</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,686</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 4,649,782</u></b>	<b><u>\$ 82,678</u></b>	<b><u>\$ 244,422</u></b>	<b><u>\$ 4,702</u></b>	<b><u>\$ 4,981,584</u></b>
<b><u>LIABILITIES</u></b>					
Accounts payable and accrued expenditures	\$ 222,292	\$ 10,202	\$ 5,727	\$ -	\$ 238,221
Accrued payroll and liabilities	192,494	10,674	-	-	203,168
Deferred revenue	<u>603,162</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>603,162</u>
<b>TOTAL LIABILITIES</b>	<b><u>1,017,948</u></b>	<b><u>20,876</u></b>	<b><u>5,727</u></b>	<b><u>-</u></b>	<b><u>1,044,551</u></b>
<b><u>FUND BALANCES</u></b>					
Non-spendable	11,686	-	-	-	11,686
Assigned	-	61,802	238,695	4,702	305,199
Unassigned	<u>3,620,148</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,620,148</u>
<b>TOTAL FUND BALANCES</b>	<b><u>3,631,834</u></b>	<b><u>61,802</u></b>	<b><u>238,695</u></b>	<b><u>4,702</u></b>	<b><u>3,937,033</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 4,649,782</u></b>	<b><u>\$ 82,678</u></b>	<b><u>\$ 244,422</u></b>	<b><u>\$ 4,702</u></b>	<b><u>\$ 4,981,584</u></b>

**CLATSOP COUNTY**

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

**GENERAL FUNDS**

**For the Year Ended June 30, 2011**

	<b>General</b>	<b>Juvenile Detention Center</b>	<b>Insurance Reserve</b>	<b>Carlyle Apartments</b>	<b>Totals</b>
<b>REVENUES</b>					
Property taxes	\$ 7,301,809	\$ -	\$ -	\$ -	\$ 7,301,809
Timber and land sales	2,470,899	-	-	-	2,470,899
Other taxes	383,811	-	-	-	383,811
Licenses, permits and fees	185,233	-	-	-	185,233
Intergovernmental	2,947,001	85,454	-	-	3,032,455
Charges for services	669,279	-	-	46,784	716,063
Fines and forfeitures	27,849	-	-	-	27,849
Interest	89,672	593	816	8	91,089
Miscellaneous	1,180,940	185,173	129,586	-	1,495,699
<b>TOTAL REVENUES</b>	<u>15,256,493</u>	<u>271,220</u>	<u>130,402</u>	<u>46,792</u>	<u>15,704,907</u>
<b>EXPENDITURES</b>					
Current					
General government	5,063,461	-	19,005	45,657	5,128,123
Public safety	7,747,596	576,036	-	-	8,323,632
Parks, culture, and recreation	176,791	-	-	-	176,791
Land use, housing and transportation	780,800	-	-	-	780,800
Health and wealfare	346,040	-	-	-	346,040
Capital outlay	84,840	499	-	-	85,339
<b>TOTAL EXPENDITURES</b>	<u>14,199,528</u>	<u>576,535</u>	<u>19,005</u>	<u>45,657</u>	<u>14,840,725</u>
Excess (deficiency) of revenues over expenditures	<u>1,056,965</u>	<u>(305,315)</u>	<u>111,397</u>	<u>1,135</u>	<u>864,182</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	268,600	300,000	-	-	568,600
Transfers out	<u>(1,582,821)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,582,821)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(1,314,221)</u>	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>(1,014,221)</u>
Net change in fund balances	(257,256)	(5,315)	111,397	1,135	(150,039)
Fund balances at beginning of year	4,007,472	67,117	127,298	3,567	4,205,454
Prior period adjustment	<u>(118,382)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(118,382)</u>
<b>Fund balances at end of year</b>	<u>\$ 3,631,834</u>	<u>\$ 61,802</u>	<u>\$ 238,695</u>	<u>\$ 4,702</u>	<u>\$ 3,937,033</u>

**CLATSOP COUNTY**

**JUVENILE DETENTION CENTER - GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011**

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Intergovernmental	\$ 152,000	\$ 85,454	\$ (66,546)
Interest	200	593	393
Other	<u>184,100</u>	<u>185,173</u>	<u>1,073</u>
<b>TOTAL REVENUES</b>	<u>336,300</u>	<u>271,220</u>	<u>(65,080)</u>
<b>EXPENDITURES</b>			
Personal services	504,700	467,627	37,073
Materials and services	89,800	73,709	16,091
Other charges	34,700	34,700	-
Capital outlay	-	499	(499)
Contingency	<u>8,400</u>	<u>-</u>	<u>8,400</u>
<b>TOTAL EXPENDITURES</b>	<u>637,600</u>	<u>576,535</u>	<u>61,065</u>
Excess (deficiency) of revenues over expenditures	(301,300)	(305,315)	(4,015)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Net change in fund balance	(1,300)	(5,315)	(4,015)
Fund balance at beginning of year	<u>1,300</u>	<u>67,117</u>	<u>65,817</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 61,802</u>	<u>\$ 61,802</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, 2011

	Original and Final Budget	Actual	Variance
<b>REVENUES</b>			
Interest	\$ 800	\$ 816	\$ 16
Other	-	129,586	129,586
<b>TOTAL REVENUES</b>	<u>800</u>	<u>130,402</u>	<u>129,602</u>
<b>EXPENDITURES</b>			
Materials and services	93,700	18,505	75,195
Other charges	500	500	-
<b>TOTAL EXPENDITURES</b>	<u>94,200</u>	<u>19,005</u>	<u>75,195</u>
Net change in fund balance	(93,400)	111,397	204,797
Fund balance at beginning of year	<u>93,400</u>	<u>127,298</u>	<u>33,898</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 238,695</u>	<u>\$ 238,695</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, 2011**

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Charges for services	\$ 133,300	\$ 46,784	\$ (86,516)
Interest	-	8	8
<b>TOTAL REVENUES</b>	<u>133,300</u>	<u>46,792</u>	<u>(86,508)</u>
<b>EXPENDITURES</b>			
Materials and services	151,500	45,657	105,843
Other charges	<u>11,800</u>	<u>-</u>	<u>11,800</u>
<b>TOTAL EXPENDITURES</b>	<u>163,300</u>	<u>45,657</u>	<u>117,643</u>
Excess (deficiency) of revenues over expenditures	(30,000)	1,135	31,135
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>
Net change in fund balance	-	1,135	1,135
Fund balance at beginning of year	<u>-</u>	<u>3,567</u>	<u>3,567</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 4,702</u>	<u>\$ 4,702</u>

**CLATSOP COUNTY**  
**COMBINING BALANCE SHEET**  
**OTHER GOVERNMENTAL FUNDS (NON-MAJOR)**  
**June 30, 2011**

	Special Revenue Funds				
	General Government	Public Safety	Land Use, Housing and Transportation	Culture and Recreation - Fair Board	Economic Development
<b><u>ASSETS</u></b>					
Cash and investments	\$ 242,751	\$ 4,141,507	\$ 731,074	603,136	\$ 254,941
Receivables, net	55	280,507	184,965	49,876	137,489
Prepays	-	-	-	6,186	-
<b>TOTAL ASSETS</b>	<b>\$ 242,806</b>	<b>\$ 4,422,014</b>	<b>\$ 916,039</b>	<b>\$ 659,198</b>	<b>\$ 392,430</b>
<b><u>LIABILITIES</u></b>					
Accounts payable and accrued expenditures	\$ 9,947	\$ 149,467	1,481	6,951	\$ 28,636
Accrued payroll and liabilities	-	36,952	12,134	2,721	6,832
Deposits	-	-	-	8,205	-
Due to other funds	-	45,000	-	-	-
Deferred revenue	-	108,543	154,240	34,900	35,347
<b>TOTAL LIABILITIES</b>	<b>9,947</b>	<b>339,962</b>	<b>167,855</b>	<b>52,777</b>	<b>70,815</b>
<b><u>FUND BALANCES</u></b>					
Nonspendable	-	-	-	6,186	-
Restricted	232,859	4,082,052	748,184	600,235	321,615
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>232,859</b>	<b>4,082,052</b>	<b>748,184</b>	<b>606,421</b>	<b>321,615</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 242,806</b>	<b>\$ 4,422,014</b>	<b>\$ 916,039</b>	<b>\$ 659,198</b>	<b>\$ 392,430</b>

Health and Human Services	Education	Debt Service Funds	Capital Project Funds	Totals
\$ 177,341	\$ 373,338	\$ 3,093,252	\$ 3,537,277	\$ 13,154,617
126,619	102,479	-	39,003	920,993
-	-	-	-	6,186
<u>\$ 303,960</u>	<u>\$ 475,817</u>	<u>\$ 3,093,252</u>	<u>\$ 3,576,280</u>	<u>\$ 14,081,796</u>
\$ 97,528	\$ 14,469	\$ -	\$ 24,943	\$ 333,422
23,838	3,882	-	-	86,359
-	-	-	-	8,205
-	-	-	-	45,000
-	17,853	-	39,003	389,886
<u>121,366</u>	<u>36,204</u>	<u>-</u>	<u>63,946</u>	<u>862,872</u>
-	-	-	-	6,186
182,594	439,613	-	1,583,288	8,190,440
-	-	-	1,929,046	1,929,046
-	-	3,093,252	-	3,093,252
<u>182,594</u>	<u>439,613</u>	<u>3,093,252</u>	<u>3,512,334</u>	<u>13,218,924</u>
<u>\$ 303,960</u>	<u>\$ 475,817</u>	<u>\$ 3,093,252</u>	<u>\$ 3,576,280</u>	<u>\$ 14,081,796</u>



# CLATSOP COUNTY

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

### OTHER GOVERNMENTAL FUNDS (NON-MAJOR)

For the Year Ended June 30, 2011

	Special Revenue Funds				
	General		Land Use, Housing and Transportation	Culture and Recreation - Fair Board	Economic Development
	Government	Public Safety			
<b>REVENUES</b>					
Property taxes	\$ -	\$ 1,273,871	\$ 1,801,775	\$ 430,181	\$ -
Timber and land sales	-	690,838	834,779	73,567	-
Other taxes	-	89,817	127,033	-	-
Licenses, permits, and fees	-	-	426,640	-	-
Intergovernmental	-	2,376,022	20,028	36,031	1,002,903
Charges for services	17,493	81,369	78,103	143,929	154,429
Fines and forfeitures	-	40,464	-	-	-
Interest	1,407	27,022	5,886	2,933	4,151
Other	9,746	51,212	225	7,420	58,357
<b>TOTAL REVENUES</b>	<u>28,646</u>	<u>4,630,615</u>	<u>3,294,469</u>	<u>694,061</u>	<u>1,219,840</u>
<b>EXPENDITURES</b>					
Current:					
General government	57,059	-	-	-	-
Public safety	-	5,202,053	-	-	-
Land use, housing and transportation	-	-	621,803	-	-
Culture and recreation	-	-	-	495,461	-
Economic development	-	-	-	-	918,822
Health and human services	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	22,883	111,871	-	88,019	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>79,942</u>	<u>5,313,924</u>	<u>621,803</u>	<u>583,480</u>	<u>918,822</u>
Excess (deficiency) of revenues over expenditures	<u>(51,296)</u>	<u>(683,309)</u>	<u>2,672,666</u>	<u>110,581</u>	<u>301,018</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	357,400	-	-	-
Transfers out	-	(181,600)	(3,203,300)	-	(213,200)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>175,800</u>	<u>(3,203,300)</u>	<u>-</u>	<u>(213,200)</u>
Net change in fund balances	(51,296)	(507,509)	(530,634)	110,581	87,818
Fund balances - beginning	284,155	4,610,432	1,308,340	502,755	207,295
Prior period adjustment	-	(20,871)	(29,522)	(6,915)	26,502
<b>Fund balances - ending</b>	<u>\$ 232,859</u>	<u>\$ 4,082,052</u>	<u>\$ 748,184</u>	<u>\$ 606,421</u>	<u>\$ 321,615</u>

Health and Human Services	Education	Debt Service Funds	Capital Project Funds	Totals
\$ -	\$ 214,051	\$ -	\$ -	\$ 3,719,878
-	44,016	-	30,755	1,673,955
-	6,124	-	-	222,974
-	-	-	127,546	554,186
2,144,636	105,034	-	-	5,684,654
819,098	47	-	-	1,294,468
-	65,832	-	38,523	144,819
1,087	2,274	17,766	10,302	72,828
62,586	18,084	1,062,723	-	1,270,353
<u>3,027,407</u>	<u>455,462</u>	<u>1,080,489</u>	<u>207,126</u>	<u>14,638,115</u>
-	-	-	200,200	257,259
-	-	-	-	5,202,053
-	-	-	-	621,803
-	-	-	23,918	519,379
-	-	-	-	918,822
3,259,829	-	-	-	3,259,829
-	455,372	-	-	455,372
6,422	22,000	-	550,281	801,476
-	-	920,000	257,485	1,177,485
-	-	223,273	116,658	339,931
<u>3,266,251</u>	<u>477,372</u>	<u>1,143,273</u>	<u>1,148,542</u>	<u>13,553,409</u>
<u>(238,844)</u>	<u>(21,910)</u>	<u>(62,784)</u>	<u>(941,416)</u>	<u>1,084,706</u>
303,200	-	-	986,221	1,646,821
-	-	-	(35,000)	(3,633,100)
<u>303,200</u>	<u>-</u>	<u>-</u>	<u>951,221</u>	<u>(1,986,279)</u>
64,356	(21,910)	(62,784)	9,805	(901,573)
118,238	464,939	3,156,036	3,493,037	14,145,227
-	(3,416)	-	9,492	(24,730)
<u>\$ 182,594</u>	<u>\$ 439,613</u>	<u>\$ 3,093,252</u>	<u>\$ 3,512,334</u>	<u>\$ 13,218,924</u>

**CLATSOP COUNTY**  
**COMBINING BALANCE SHEET**  
**OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS**  
**GENERAL GOVERNMENT**  
**June 30, 2011**

	<b>County Clerk</b>	<b>Animal Shelter</b>	
	<b>Records</b>	<b>Donations</b>	<b>Totals</b>
<b><u>ASSETS</u></b>			
Cash and investments	\$ 29,344	\$ 213,407	\$ 242,751
Receivables, net	<u>30</u>	<u>25</u>	<u>55</u>
 TOTAL ASSETS	 <u>\$ 29,374</u>	 <u>\$ 213,432</u>	 <u>\$ 242,806</u>
 <b><u>LIABILITIES</u></b>			
Accounts payable and accrued expenditures	\$ -	\$ 9,947	\$ 9,947
 <b><u>FUND BALANCES</u></b>			
Restricted	<u>29,374</u>	<u>203,485</u>	<u>232,859</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 29,374</u>	 <u>\$ 213,432</u>	 <u>\$ 242,806</u>

**CLATSOP COUNTY**  
**COMBINING BALANCE SHEET**  
**OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS**  
**PUBLIC SAFETY**  
**June 30, 2011**

	<b>Rural Law Enforcement District</b>	<b>Child Support</b>	<b>Juvenile Crime Prevention</b>	<b>Community Corrections P&amp;P</b>	<b>Marine Patrol</b>
<b><u>ASSETS</u></b>					
Cash and investments	\$ 2,653,292	\$ 8,096	\$ 14,066	\$ 676,484	\$ 14,435
Receivables	127,274	22,109	19,139	19,366	83,728
<b>TOTAL ASSETS</b>	<b>\$ 2,780,566</b>	<b>\$ 30,205</b>	<b>\$ 33,205</b>	<b>\$ 695,850</b>	<b>\$ 98,163</b>
<b><u>LIABILITIES</u></b>					
Accounts payable and accrued expenditures	\$ 5,295	\$ 82	\$ 412	\$ 49,826	\$ 34
Accrued payroll and liabilities	-	1,645	1,192	28,083	5,514
Due to other funds	-	-	-	-	45,000
Deferred revenue	108,543	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>113,838</b>	<b>1,727</b>	<b>1,604</b>	<b>77,909</b>	<b>50,548</b>
<b><u>FUND BALANCES</u></b>					
Restricted	2,666,728	28,478	31,601	617,941	47,615
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,780,566</b>	<b>\$ 30,205</b>	<b>\$ 33,205</b>	<b>\$ 695,850</b>	<b>\$ 98,163</b>

Child Custody						
Gambling/Drug Task Force	Mediation & Drug Project	Liquor Enforcement	Courthouse Security	Emergency Communication	State Timber Enforcement	Totals
\$ 37,461	\$ 100,422	\$ 2,309	\$ 176,641	\$ 81,416	\$ 376,885	\$ 4,141,507
64	3,992	576	4,259	-	-	280,507
<u>\$ 37,525</u>	<u>\$ 104,414</u>	<u>\$ 2,885</u>	<u>\$ 180,900</u>	<u>\$ 81,416</u>	<u>\$ 376,885</u>	<u>\$ 4,422,014</u>
\$ 8,317	\$ 2,625	\$ -	\$ -	\$ 82,876	\$ -	\$ 149,467
401	117	-	-	-	-	36,952
-	-	-	-	-	-	45,000
-	-	-	-	-	-	108,543
8,718	2,742	-	-	82,876	-	339,962
28,807	101,672	2,885	180,900	(1,460)	376,885	4,082,052
<u>\$ 37,525</u>	<u>\$ 104,414</u>	<u>\$ 2,885</u>	<u>\$ 180,900</u>	<u>\$ 81,416</u>	<u>\$ 376,885</u>	<u>\$ 4,422,014</u>

**CLATSOP COUNTY**

**COMBINING BALANCE SHEET**

**OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS**

**LAND USE, HOUSING AND TRANSPORTATION**

**June 30, 2011**

	<b>Building Codes</b>	<b>Land Corner Preservation</b>	<b>Bike Paths</b>	<b>Road District #1</b>	<b>Totals</b>
<b><u>ASSETS</u></b>					
Cash and investments	\$ 389,472	\$ 62,562	\$ 241,974	\$ 37,066	\$ 731,074
Receivables	2,053	285	1,882	180,745	184,965
<b>TOTAL ASSETS</b>	<b>\$ 391,525</b>	<b>\$ 62,847</b>	<b>\$ 243,856</b>	<b>\$ 217,811</b>	<b>\$ 916,039</b>
<b><u>LIABILITIES</u></b>					
Accounts payable and accrued expenditures	1,233	248	-	-	1,481
Accrued payroll and liabilities	11,757	377	-	-	12,134
Deferred revenue	-	-	-	154,240	154,240
<b>TOTAL LIABILITIES</b>	<b>12,990</b>	<b>625</b>	<b>-</b>	<b>154,240</b>	<b>167,855</b>
<b><u>FUND BALANCES</u></b>					
Restricted	378,535	62,222	243,856	63,571	748,184
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 391,525</b>	<b>\$ 62,847</b>	<b>\$ 243,856</b>	<b>\$ 217,811</b>	<b>\$ 916,039</b>

**CLATSOP COUNTY**  
**COMBINING BALANCE SHEET**  
**OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS**  
**ECONOMIC DEVELOPMENT**  
**June 30, 2011**

	<u>CEDC Fisheries</u>	<u>Video Lottery</u>	<u>Totals</u>
<b><u>ASSETS</u></b>			
Cash and investments	\$ 214,296	\$ 40,645	\$ 254,941
Receivables	<u>102,142</u>	<u>35,347</u>	<u>137,489</u>
 TOTAL ASSETS	 <u>\$ 316,438</u>	 <u>\$ 75,992</u>	 <u>\$ 392,430</u>
 <b><u>LIABILITIES</u></b>			
Accounts payable and accrued expenditures	\$ 13,636	\$ 15,000	\$ 28,636
Accrued payroll and liabilities	6,832	-	6,832
Deferred revenue	<u>-</u>	<u>35,347</u>	<u>35,347</u>
 TOTAL LIABILITIES	 20,468	 50,347	 70,815
 <b><u>FUND BALANCES</u></b>			
Restricted	<u>295,970</u>	<u>25,645</u>	<u>321,615</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 316,438</u>	 <u>\$ 75,992</u>	 <u>\$ 392,430</u>

**CLATSOP COUNTY**  
**COMBINING BALANCE SHEET**  
**OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS**  
**HEALTH AND HUMAN SERVICES**  
**June 30, 2011**

	<b>Health and Human Services</b>	<b>Commission on Children &amp; Families</b>	<b>Mental Health Grants</b>	<b>Totals</b>
<b><u>ASSETS</u></b>				
Cash and investments	\$ 123,098	\$ 3,371	\$ 50,872	\$ 177,341
Receivables	<u>102,160</u>	<u>20,406</u>	<u>4,053</u>	<u>126,619</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 225,258</u></b>	<b><u>\$ 23,777</u></b>	<b><u>\$ 54,925</u></b>	<b><u>\$ 303,960</u></b>
<b><u>LIABILITIES</u></b>				
Accounts payable and accrued expenditures	\$ 82,392	\$ 14,273	\$ 863	\$ 97,528
Accrued payroll and liabilities	<u>19,316</u>	<u>1,263</u>	<u>3,259</u>	<u>23,838</u>
<b>TOTAL LIABILITIES</b>	<b>101,708</b>	<b>15,536</b>	<b>4,122</b>	<b>121,366</b>
<b><u>FUND BALANCES</u></b>				
Restricted	<u>123,550</u>	<u>8,241</u>	<u>50,803</u>	<u>182,594</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 225,258</u></b>	<b><u>\$ 23,777</u></b>	<b><u>\$ 54,925</u></b>	<b><u>\$ 303,960</u></b>



CLATSOP COUNTY

COMBINING BALANCE SHEET  
OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS  
EDUCATION  
June 30, 2011

	4-H and Extension Service Special		
	Law Library	District	Totals
<b><u>ASSETS</u></b>			
Cash and investments	\$ 75,175	\$ 298,163	\$ 373,338
Receivables	5,292	97,187	102,479
 TOTAL ASSETS	 \$ 80,467	 \$ 395,350	 \$ 475,817
 <b><u>LIABILITIES</u></b>			
Accounts payable and accrued expenditures	\$ 2,079	\$ 12,390	\$ 14,469
Accrued payroll and liabilities	93	3,789	3,882
Deferred revenue	-	17,853	17,853
 TOTAL LIABILITIES	 2,172	 34,032	 36,204
 <b><u>FUND BALANCES</u></b>			
Restricted	78,295	361,318	439,613
 TOTAL LIABILITIES AND FUND BALANCES	 \$ 80,467	 \$ 395,350	 \$ 475,817

**CLATSOP COUNTY**

**COMBINING BALANCE SHEET  
OTHER GOVERNMENTAL DEBT SERVICE FUNDS  
June 30, 2011**

	<b>Bond Proceeds and Retirement</b>	<b>Bond and UAL Reserve</b>	<b>Totals</b>
<b><u>ASSETS</u></b>			
Cash and investments	\$ <u>280,505</u>	\$ <u>2,812,747</u>	\$ <u>3,093,252</u>
<b><u>FUND BALANCES</u></b>			
Assigned	\$ <u>280,505</u>	\$ <u>2,812,747</u>	\$ <u>3,093,252</u>

**CLATSOP COUNTY**

**COMBINING BALANCE SHEET  
OTHER GOVERNMENTAL CAPITAL PROJECT FUNDS  
June 30, 2011**

	<b>Special Projects</b>	<b>General Roads Equipment Replacement</b>	<b>Park and Land Acquisition and Maintenance</b>	<b>Totals</b>
<b><u>ASSETS</u></b>				
Cash and investments	\$ 1,921,388	\$ 27,073	\$ 1,588,816	\$ 3,537,277
Receivables	39,003	-	-	39,003
<b>TOTAL ASSETS</b>	<b><u>\$ 1,960,391</u></b>	<b><u>\$ 27,073</u></b>	<b><u>\$ 1,588,816</u></b>	<b><u>\$ 3,576,280</u></b>
<b><u>LIABILITIES</u></b>				
Accounts payable and accrued expenditures	\$ 11,423	\$ 7,992	\$ 5,528	\$ 24,943
Deferred revenue	39,003	-	-	39,003
<b>TOTAL LIABILITIES</b>	<b><u>50,426</u></b>	<b><u>7,992</u></b>	<b><u>5,528</u></b>	<b><u>63,946</u></b>
<b><u>FUND BALANCES</u></b>				
Restricted	-	-	1,583,288	1,583,288
Committed	1,909,965	19,081	-	1,929,046
<b>TOTAL FUND BALANCES</b>	<b><u>1,909,965</u></b>	<b><u>19,081</u></b>	<b><u>1,583,288</u></b>	<b><u>3,512,334</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 1,960,391</u></b>	<b><u>\$ 27,073</u></b>	<b><u>\$ 1,588,816</u></b>	<b><u>\$ 3,576,280</u></b>

**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, 2011**

	<b>County Clerk Records</b>	<b>Animal Shelter Donations</b>	<b>Totals</b>
<b>REVENUES</b>			
Charges for services	\$ 8,958	\$ 8,535	\$ 17,493
Interest	169	1,238	1,407
Other	-	9,746	9,746
<b>TOTAL REVENUES</b>	<u>9,127</u>	<u>19,519</u>	<u>28,646</u>
<b>EXPENDITURES</b>			
General government	8,959	48,100	57,059
Capital outlay	-	22,883	22,883
<b>TOTAL EXPENDITURES</b>	<u>8,959</u>	<u>70,983</u>	<u>79,942</u>
Net change in fund balances	168	(51,464)	(51,296)
Fund balances - beginning	<u>29,206</u>	<u>254,949</u>	<u>284,155</u>
Fund balances - ending	<u>\$ 29,374</u>	<u>\$ 203,485</u>	<u>\$ 232,859</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, 2011**

	<b>Rural Law Enforcement District</b>	<b>Child Support</b>	<b>Juvenile Crime Prevention</b>	<b>Community Corrections P&amp;P</b>
<b>REVENUES</b>				
Property taxes	\$ 1,273,871	\$ -	\$ -	\$ -
Timber and land sales	590,294	-	-	-
Other taxes	89,817	-	-	-
Intergovernmental	-	120,557	131,270	1,495,986
Charges for services	-	14,265	8,853	58,251
Fines and forfeitures	-	-	-	1,804
Interest	17,239	29	54	5,135
Other	38,597	27	3,021	5,520
<b>TOTAL REVENUES</b>	<u>2,009,818</u>	<u>134,878</u>	<u>143,198</u>	<u>1,566,696</u>
<b>EXPENDITURES</b>				
Public safety	1,906,265	182,159	130,406	1,946,939
Capital outlay	84,853	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>1,991,118</u>	<u>182,159</u>	<u>130,406</u>	<u>1,946,939</u>
Excess (deficiency) of revenues over expenditures	<u>18,700</u>	<u>(47,281)</u>	<u>12,792</u>	<u>(380,243)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	44,700	-	50,000
Transfers out	(138,700)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(138,700)</u>	<u>44,700</u>	<u>-</u>	<u>50,000</u>
Net change in fund balances	(120,000)	(2,581)	12,792	(330,243)
Fund balances - beginning	2,807,599	31,059	18,809	948,184
Prior period adjustment	(20,871)	-	-	-
<b>Fund balances - ending</b>	<u>\$ 2,666,728</u>	<u>\$ 28,478</u>	<u>\$ 31,601</u>	<u>\$ 617,941</u>

Marine Patrol	Gambling/Drug Task Force	Child Custody Mediation & Drug Project	Liquor Enforcement	Courthouse Security	Emergency Communication	State Timber Enforcement	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,273,871
-	-	-	-	-	-	100,544	690,838
-	-	-	-	-	-	-	89,817
163,644	122,234	32,483	9,449	51,913	237,490	10,996	2,376,022
-	-	-	-	-	-	-	81,369
-	38,660	-	-	-	-	-	40,464
14	224	513	7	920	520	2,367	27,022
28	19	-	-	-	4,000	-	51,212
<u>163,686</u>	<u>161,137</u>	<u>32,996</u>	<u>9,456</u>	<u>52,833</u>	<u>242,010</u>	<u>113,907</u>	<u>4,630,615</u>
240,869	198,536	30,627	100	48,948	393,900	123,304	5,202,053
-	12,000	-	-	-	-	15,018	111,871
<u>240,869</u>	<u>210,536</u>	<u>30,627</u>	<u>100</u>	<u>48,948</u>	<u>393,900</u>	<u>138,322</u>	<u>5,313,924</u>
<u>(77,183)</u>	<u>(49,399)</u>	<u>2,369</u>	<u>9,356</u>	<u>3,885</u>	<u>(151,890)</u>	<u>(24,415)</u>	<u>(683,309)</u>
90,300	16,400	-	-	-	156,000	-	357,400
-	-	-	(8,400)	-	-	(34,500)	(181,600)
<u>90,300</u>	<u>16,400</u>	<u>-</u>	<u>(8,400)</u>	<u>-</u>	<u>156,000</u>	<u>(34,500)</u>	<u>175,800</u>
13,117	(32,999)	2,369	956	3,885	4,110	(58,915)	(507,509)
34,498	61,806	99,303	1,929	177,015	(5,570)	435,800	4,610,432
-	-	-	-	-	-	-	(20,871)
<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>

**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, 2011**

	<b>Building Codes</b>	<b>Land Corner Preservation</b>	<b>Bike Paths</b>	<b>Road District #1</b>	<b>Totals</b>
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ 1,801,775	\$ 1,801,775
Timber and land sales	-	-	-	834,779	834,779
Other taxes	-	-	-	127,033	127,033
Licenses, permits and fees	426,640	-	-	-	426,640
Intergovernmental	-	-	20,028	-	20,028
Charges for services	107	77,996	-	-	78,103
Interest	2,220	391	1,203	2,072	5,886
Other	225	-	-	-	225
<b>TOTAL REVENUES</b>	<b>429,192</b>	<b>78,387</b>	<b>21,231</b>	<b>2,765,659</b>	<b>3,294,469</b>
<b>EXPENDITURES</b>					
Current					
Land use, housing and transportation	544,886	73,017	100	3,800	621,803
Excess (deficiency) of revenues over expenditures	(115,694)	5,370	21,131	2,761,859	2,672,666
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	-	-	-	(3,203,300)	(3,203,300)
Net change in fund balances	(115,694)	5,370	21,131	(441,441)	(530,634)
Fund balances - beginning	494,229	56,852	222,725	534,534	1,308,340
Prior period adjustment	-	-	-	(29,522)	(29,522)
<b>Fund balances - ending</b>	<b>\$ 378,535</b>	<b>\$ 62,222</b>	<b>\$ 243,856</b>	<b>\$ 63,571</b>	<b>\$ 748,184</b>

**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, 2011**

	<b>CEDC</b>	<b>Video</b>	
	<b>Fisheries</b>	<b>Lottery</b>	<b>Totals</b>
<b>REVENUES</b>			
Intergovernmental	\$ 743,037	\$ 259,866	\$ 1,002,903
Charges for services	154,429	-	154,429
Interest	708	3,443	4,151
Miscellaneous	<u>63</u>	<u>58,294</u>	<u>58,357</u>
<b>TOTAL REVENUES</b>	898,237	321,603	1,219,840
<b>EXPENDITURES</b>			
Current			
Economic development	<u>820,043</u>	<u>98,779</u>	<u>918,822</u>
Excess (deficiency) of revenues over expenditures	78,194	222,824	301,018
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers out	<u>-</u>	<u>(213,200)</u>	<u>(213,200)</u>
Net change in fund balances	78,194	9,624	87,818
Fund balances at beginning of year	191,274	16,021	207,295
Prior period adjustment	<u>26,502</u>	<u>-</u>	<u>26,502</u>
Fund balances at end of year	<u><u>\$ 295,970</u></u>	<u><u>\$ 25,645</u></u>	<u><u>\$ 321,615</u></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, 2011

	Health and Human Services	Commission on Children & Families	Mental Health Grants	Totals
<b>REVENUES</b>				
Intergovernmental	\$ 483,391	\$ 226,656	\$ 1,434,589	\$ 2,144,636
Charges for services	803,481	-	15,617	819,098
Interest	677	61	349	1,087
Miscellaneous	11,840	17	50,729	62,586
<b>TOTAL REVENUES</b>	<u>1,299,389</u>	<u>226,734</u>	<u>1,501,284</u>	<u>3,027,407</u>
<b>EXPENDITURES</b>				
Current				
Health and human services	1,581,444	213,752	1,464,633	3,259,829
Capital outlay	6,422	-	-	6,422
<b>TOTAL EXPENDITURES</b>	<u>1,587,866</u>	<u>213,752</u>	<u>1,464,633</u>	<u>3,266,251</u>
Excess (deficiency) of revenues over expenditures	(288,477)	12,982	36,651	(238,844)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	303,200	-	-	303,200
Net change in fund balances	14,723	12,982	36,651	64,356
Fund balances at beginning of year	108,827	(4,741)	14,152	118,238
Fund balances at end of year	<u>\$ 123,550</u>	<u>\$ 8,241</u>	<u>\$ 50,803</u>	<u>\$ 182,594</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, 2011

		4-H and Extension Service Special	
	Law Library	District	Totals
<b>REVENUES</b>			
Property taxes	\$ -	\$ 214,051	\$ 214,051
Timber and land sales	-	44,016	44,016
Other taxes	-	6,124	6,124
Intergovernmental	-	105,034	105,034
Charges for services	47	-	47
Fines and forfeitures	65,832	-	65,832
Interest	390	1,884	2,274
Miscellaneous	-	18,084	18,084
TOTAL REVENUES	66,269	389,193	455,462
<b>EXPENDITURES</b>			
Current			
Education	54,733	400,639	455,372
Capital outlay	-	22,000	22,000
TOTAL EXPENDITURES	54,733	422,639	477,372
Net change in fund balances	11,536	(33,446)	(21,910)
Fund balances at beginning of year	66,759	398,180	464,939
Prior period adjustment	-	(3,416)	(3,416)
Fund balances at end of year	\$ 78,295	\$ 361,318	\$ 439,613

# CLATSOP COUNTY

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

### OTHER GOVERNMENTAL DEBT SERVICE FUNDS

For the Year Ended June 30, 2011

	<b>Bond Proceeds and Retirement</b>	<b>Bond and UAL Reserve</b>	<b>Totals</b>
<b>REVENUES</b>			
Interest	\$ 3,230	\$ 14,536	\$ 17,766
Other	<u>1,062,723</u>	<u>-</u>	<u>1,062,723</u>
<b>TOTAL REVENUES</b>	<u>1,065,953</u>	<u>14,536</u>	<u>1,080,489</u>
<b>EXPENDITURES</b>			
Debt Service			
Principal	920,000	-	920,000
Interest	<u>223,273</u>	<u>-</u>	<u>223,273</u>
<b>TOTAL EXPENDITURES</b>	<u>1,143,273</u>	<u>-</u>	<u>1,143,273</u>
Net change in fund balances	(77,320)	14,536	(62,784)
Fund balances - beginning	<u>357,825</u>	<u>2,798,211</u>	<u>3,156,036</u>
Fund balances - ending	<u>\$ 280,505</u>	<u>\$ 2,812,747</u>	<u>\$ 3,093,252</u>

**CLATSOP COUNTY**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
OTHER GOVERNMENTAL CAPITAL PROJECT FUNDS  
For the Year Ended June 30, 2011**

	<b>Special Projects</b>	<b>General Roads Equipment Replacement</b>	<b>Park and Land Acquisition and Maintenance</b>	<b>Totals</b>
<b>REVENUES</b>				
Timber and land sales	\$ 30,755	\$ -	\$ -	\$ 30,755
Intergovernmental	127,546	-	-	127,546
Interest	29,479	681	8,363	38,523
Other	10,302	-	-	10,302
<b>TOTAL REVENUES</b>	<u>198,082</u>	<u>681</u>	<u>8,363</u>	<u>207,126</u>
<b>EXPENDITURES</b>				
Current:				
General government	200,200	-	-	200,200
Culture and recreation	-	100	23,818	23,918
Capital outlay	318,384	231,897	-	550,281
Debt service				
Principal	257,485	-	-	257,485
Interest	116,658	-	-	116,658
<b>TOTAL EXPENDITURES</b>	<u>892,727</u>	<u>231,997</u>	<u>23,818</u>	<u>1,148,542</u>
Excess (deficiency) of revenues over expenditures	<u>(694,645)</u>	<u>(231,316)</u>	<u>(15,455)</u>	<u>(941,416)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	795,421	190,800	-	986,221
Transfers out	-	-	(35,000)	(35,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>795,421</u>	<u>190,800</u>	<u>(35,000)</u>	<u>951,221</u>
Net change in fund balances	100,776	(40,516)	(50,455)	9,805
Fund balances - beginning	1,799,697	59,597	1,633,743	3,493,037
Prior period adjustment	9,492	-	-	9,492
<b>Fund balances - ending</b>	<u>\$ 1,909,965</u>	<u>\$ 19,081</u>	<u>\$ 1,583,288</u>	<u>\$ 3,512,334</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, 2011

	Original and Final Budget	Actual	Variance
<b>REVENUES</b>			
Charges for services	\$ 11,000	\$ 8,958	\$ (2,042)
Interest earnings	300	169	(131)
<b>TOTAL REVENUES</b>	<u>11,300</u>	<u>9,127</u>	<u>(2,173)</u>
<b>EXPENDITURES</b>			
Materials and services	11,000	4,459	6,541
Other charges	<u>26,100</u>	<u>4,500</u>	<u>21,600</u>
<b>TOTAL EXPENDITURES</b>	<u>37,100</u>	<u>8,959</u>	<u>28,141</u>
Net change in fund balance	(25,800)	168	25,968
Fund balance at beginning of year	<u>25,800</u>	<u>29,206</u>	<u>3,406</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 29,374</u>	<u>\$ 29,374</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, 2011**

	<b>Budget</b>		<b>Actual</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Charges for services	\$ 5,100	\$ 5,100	\$ 8,535	\$ 3,435
Interest	1,500	1,500	1,238	(262)
Other	8,000	8,000	9,746	1,746
<b>TOTAL REVENUES</b>	<u>14,600</u>	<u>14,600</u>	<u>19,519</u>	<u>4,919</u>
<b>EXPENDITURES</b>				
Materials and services	55,500	55,500	48,100	7,400
Other charges	10,000	10,000	-	10,000
Capital outlay	24,000	26,000	22,883	3,117
Contingency	133,400	131,400	-	131,400
<b>TOTAL EXPENDITURES</b>	<u>222,900</u>	<u>222,900</u>	<u>70,983</u>	<u>151,917</u>
Net change in fund balance	(208,300)	(208,300)	(51,464)	(146,998)
Fund balance at beginning of year	<u>208,300</u>	<u>208,300</u>	<u>254,949</u>	<u>46,649</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 203,485</u>	<u>\$ 203,485</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, 2011**

	<b>Budget</b>		<b>Actual</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Property taxes	\$ 1,302,900	\$ 1,302,900	\$ 1,273,871	\$ (29,029)
Timber and land sales	391,400	391,400	590,294	198,894
Other taxes	87,400	87,400	89,817	2,417
Interest earnings	20,000	20,000	17,239	(2,761)
Other	-	38,596	38,597	1
<b>TOTAL REVENUES</b>	<u>1,801,700</u>	<u>1,840,296</u>	<u>2,009,818</u>	<u>169,522</u>
<b>EXPENDITURES</b>				
Personal services	1,653,200	1,653,200	1,590,341	62,859
Materials and services	259,800	261,437	238,024	23,413
Other charges	77,900	77,900	77,900	-
Capital outlay	59,800	96,759	84,853	11,906
Contingency	224,200	224,200	-	224,200
<b>TOTAL EXPENDITURES</b>	<u>2,274,900</u>	<u>2,313,496</u>	<u>1,991,118</u>	<u>322,378</u>
Excess (deficiency) of revenues over expenditures	(473,200)	(473,200)	18,700	491,900
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(138,700)</u>	<u>(138,700)</u>	<u>(138,700)</u>	<u>-</u>
Net change in fund balance	(611,900)	(611,900)	(120,000)	491,900
Fund balance at beginning of year	2,585,800	2,585,800	2,807,599	221,799
Prior period adjustment	-	-	(20,871)	(20,871)
<b>Fund balance at end of year</b>	<u>\$ 1,973,900</u>	<u>\$ 1,973,900</u>	<u>\$ 2,666,728</u>	<u>\$ 692,828</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, 2011**

	<b>Orginal and Final</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Intergovernmental	\$ 117,000	\$ 120,557	\$ 3,557
Charges for services	1,500	14,265	12,765
Interest	500	29	(471)
Other	<u>-</u>	<u>27</u>	<u>27</u>
<b>TOTAL REVENUES</b>	<u>119,000</u>	<u>134,878</u>	<u>15,878</u>
<b>EXPENDITURES</b>			
Personal services	154,000	151,644	2,356
Materials and services	9,300	8,015	1,285
Other charges	<u>22,500</u>	<u>22,500</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>185,800</u>	<u>182,159</u>	<u>3,641</u>
Excess (deficiency) of revenues over expenditures	(66,800)	(47,281)	12,237
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	<u>44,700</u>	<u>44,700</u>	<u>-</u>
Net change in fund balance	(22,100)	(2,581)	19,519
Fund balance at beginning of year	<u>22,100</u>	<u>31,059</u>	<u>8,959</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 28,478</u>	<u>\$ 28,478</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, 2011**

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Intergovernmental	\$ 120,000	\$ 131,270	\$ 11,270
Charges for services	9,000	8,853	(147)
Interest	100	54	(46)
Miscellaneous	<u>-</u>	<u>3,021</u>	<u>3,021</u>
<b>TOTAL REVENUES</b>	<u>129,100</u>	<u>143,198</u>	<u>14,098</u>
<b>EXPENDITURES</b>			
Personal services	126,500	112,555	13,945
Materials and services	22,600	10,851	11,749
Other charges	7,000	7,000	-
Contingency	<u>1,500</u>	<u>-</u>	<u>1,500</u>
<b>TOTAL EXPENDITURES</b>	<u>157,600</u>	<u>130,406</u>	<u>27,194</u>
Net change in fund balance	(28,500)	12,792	41,292
Fund balance at beginning of year	<u>28,500</u>	<u>18,809</u>	<u>(9,691)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 31,601</u>	<u>\$ 31,601</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, 2011**

	<b>Budget</b>		<b>Actual</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental	\$ 1,527,000	\$ 1,634,531	\$ 1,495,986	\$ (138,545)
Charges for services	85,500	85,500	58,251	(27,249)
Fines and forfeitures	2,200	2,200	1,804	(396)
Interest	10,000	10,000	5,135	(4,865)
Miscellaneous	2,100	2,100	5,520	3,420
<b>TOTAL REVENUES</b>	<b>1,626,800</b>	<b>1,734,331</b>	<b>1,566,696</b>	<b>(167,635)</b>
<b>EXPENDITURES</b>				
Personal services	1,632,500	1,632,500	1,515,798	116,702
Materials and services	305,500	413,031	193,092	219,939
Other charges	268,900	268,900	238,049	30,851
Contingency	100,000	100,000	-	100,000
<b>TOTAL EXPENDITURES</b>	<b>2,306,900</b>	<b>2,414,431</b>	<b>1,946,939</b>	<b>467,492</b>
Excess (deficiency) of revenues over expenditures	(680,100)	(680,100)	(380,243)	(635,127)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	50,000	50,000	50,000	-
Net change in fund balance	(630,100)	(630,100)	(330,243)	(635,127)
Fund balance at beginning of year	796,900	796,900	948,184	151,284
Fund balance at end of year	<u>\$ 166,800</u>	<u>\$ 166,800</u>	<u>\$ 617,941</u>	<u>\$ (483,843)</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, 2011**

	<b>Budget</b>		<b>Actual</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental	\$ 163,700	\$ 163,700	\$ 163,644	\$ (56)
Interest	100	100	14	(86)
Other	-	-	28	28
<b>TOTAL REVENUES</b>	<u>163,800</u>	<u>163,800</u>	<u>163,686</u>	<u>(114)</u>
<b>EXPENDITURES</b>				
Personal services	198,400	205,700	198,526	7,174
Materials and services	30,400	33,100	28,443	4,657
Other charges	13,900	13,900	13,900	-
Contingency	<u>40,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
<b>TOTAL EXPENDITURES</b>	<u>282,700</u>	<u>282,700</u>	<u>240,869</u>	<u>41,831</u>
Excess (deficiency) of revenues over expenditures	(118,900)	(118,900)	(77,183)	41,717
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>90,300</u>	<u>90,300</u>	<u>90,300</u>	<u>-</u>
Net change in fund balance	(28,600)	(28,600)	13,117	41,717
Fund balance at beginning of year	<u>28,600</u>	<u>28,600</u>	<u>34,498</u>	<u>5,898</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,615</u>	<u>\$ 47,615</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, 2011**

	<b>Budget</b>		<b>Actual</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental	\$ 132,000	\$ 132,000	\$ 122,234	\$ (9,766)
Fines and forfeitures	10,500	10,500	38,660	28,160
Interest	400	400	224	(176)
Other	-	-	19	19
<b>TOTAL REVENUES</b>	<u>142,900</u>	<u>142,900</u>	<u>161,137</u>	<u>18,237</u>
<b>EXPENDITURES</b>				
Personal services	126,600	131,600	123,739	7,861
Materials and services	75,500	75,500	61,897	13,603
Other charges	12,900	12,900	12,900	-
Capital outlay	12,000	12,000	12,000	-
Contingency	10,000	5,000	-	5,000
<b>TOTAL EXPENDITURES</b>	<u>237,000</u>	<u>237,000</u>	<u>210,536</u>	<u>26,464</u>
Excess (deficiency) of revenues over expenditures	(94,100)	(94,100)	(49,399)	44,701
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>16,400</u>	<u>16,400</u>	<u>16,400</u>	<u>-</u>
Net change in fund balance	(77,700)	(77,700)	(32,999)	44,701
Fund balance at beginning of year	<u>77,700</u>	<u>77,700</u>	<u>61,806</u>	<u>(15,894)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,807</u>	<u>\$ 28,807</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, 2011**

	<b>Orginal and Final Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Intergovernmental	\$ 30,000	\$ 32,483	\$ 2,483
Investment	700	513	(187)
<b>TOTAL REVENUES</b>	<u>30,700</u>	<u>32,996</u>	<u>2,296</u>
<b>EXPENDITURES</b>			
Personal services	4,600	4,602	(2)
Materials and services	40,000	24,825	15,175
Other charges	1,200	1,200	-
Contingency	82,600	-	82,600
<b>TOTAL EXPENDITURES</b>	<u>128,400</u>	<u>30,627</u>	<u>97,773</u>
Net change in fund balance	(97,700)	2,369	(95,477)
Fund balance at beginning of year	<u>97,700</u>	<u>99,303</u>	<u>1,603</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 101,672</u>	<u>\$ 101,672</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, 2011

	Orginal and Final Budget	Actual	Variance
<b>REVENUES</b>			
Intergovernmental	\$ 10,000	\$ 9,449	\$ (551)
Interest	-	7	7
<b>TOTAL REVENUES</b>	10,000	9,456	(544)
<b>EXPENDITURES</b>			
Other charges	100	100	-
<b>Excess (deficiency) of revenues over expenditures</b>	9,900	9,356	(544)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers out	(9,900)	(8,400)	(1,500)
Net change in fund balance	-	956	(2,044)
Fund balance at beginning of year	-	1,929	1,929
<b>Fund balance at end of year</b>	<u>\$ -</u>	<u>\$ 2,885</u>	<u>\$ 2,885</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, 2011**

	<b>Budget</b>		<b>Actual</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental	\$ 42,000	\$ 42,000	\$ 51,913	\$ 9,913
Interest	1,400	1,400	920	(480)
<b>TOTAL REVENUES</b>	<u>43,400</u>	<u>43,400</u>	<u>52,833</u>	<u>9,433</u>
<b>EXPENDITURES</b>				
Personal services	46,600	46,600	46,600	-
Materials and services	300	2,000	1,648	352
Other charges	700	700	700	-
Capital outlay	10,000	10,000	-	10,000
Contingency	145,500	143,800	-	143,800
<b>TOTAL EXPENDITURES</b>	<u>203,100</u>	<u>203,100</u>	<u>48,948</u>	<u>154,152</u>
Net change in fund balance	(159,700)	(159,700)	3,885	163,585
Fund balance at beginning of year	<u>159,700</u>	<u>159,700</u>	<u>177,015</u>	<u>17,315</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180,900</u>	<u>\$ 180,900</u>

**CLATSOP COUNTY**

**EMERGENCY COMMUNICATION - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011**

	<b>Orginal and Final Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Intergovernmental	\$ 255,000	\$ 237,490	\$ (17,510)
Interest	700	520	(180)
Other	<u>4,000</u>	<u>4,000</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<u>259,700</u>	<u>242,010</u>	<u>(17,690)</u>
<b>EXPENDITURES</b>			
Materials and services	340,900	334,927	5,973
Other charges	62,100	58,973	3,127
Contingency	<u>12,700</u>	<u>-</u>	<u>12,700</u>
<b>TOTAL EXPENDITURES</b>	<u>415,700</u>	<u>393,900</u>	<u>21,800</u>
Excess (deficiency) of revenues over expenditures	(156,000)	(151,890)	4,110
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	<u>156,000</u>	<u>156,000</u>	<u>-</u>
Net change in fund balance	-	4,110	4,110
Fund balance at beginning of year	<u>-</u>	<u>(5,570)</u>	<u>(5,570)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ (1,460)</u>	<u>\$ (1,460)</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, 2011**

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Timber and land sales	\$ 72,300	\$ 72,300	\$ 100,544	\$ 28,244
Intergovernmental	11,000	11,000	10,996	(4)
Interest	4,000	4,000	2,367	(1,633)
<b>TOTAL REVENUES</b>	<u>87,300</u>	<u>87,300</u>	<u>113,907</u>	<u>26,607</u>
<b>EXPENDITURES</b>				
Personal services	100,000	100,000	100,000	-
Materials and services	47,800	47,800	22,304	25,496
Other charges	1,000	1,000	1,000	-
Capital outlay	15,000	15,018	15,018	-
Contingency	325,600	325,582	-	325,582
<b>TOTAL EXPENDITURES</b>	<u>489,400</u>	<u>489,400</u>	<u>138,322</u>	<u>351,078</u>
Excess (deficiency) of revenues over expenditures	(402,100)	(402,100)	(24,415)	377,685
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(34,500)	(34,500)	(34,500)	-
Net change in fund balance	(436,600)	(436,600)	(58,915)	377,685
Fund balance at beginning of year	436,600	436,600	435,800	(800)
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 376,885</u>	<u>\$ 376,885</u>

**CLATSOP COUNTY**

**BUILDING CODES - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011**

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Licenses, permits and fees	\$ 400,000	\$ 426,640	\$ 26,640
Charges for services	100	107	7
Interest	5,000	2,220	(2,780)
Other	<u>1,600</u>	<u>225</u>	<u>(1,375)</u>
<b>TOTAL REVENUES</b>	<u>406,700</u>	<u>429,192</u>	<u>22,492</u>
<b>EXPENDITURES</b>			
Personal services	532,200	445,494	86,706
Materials and services	47,200	35,392	11,808
Other charges	64,000	64,000	-
Contingency	<u>173,100</u>	<u>-</u>	<u>173,100</u>
<b>TOTAL EXPENDITURES</b>	<u>816,500</u>	<u>544,886</u>	<u>271,614</u>
Net change in fund balance	(409,800)	(115,694)	294,106
Fund balance at beginning of year	<u>409,800</u>	<u>494,229</u>	<u>84,429</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 378,535</u>	<u>\$ 378,535</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, 2011**

	<b>Orginal and Final Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Charges for services	\$ 96,000	\$ 77,996	\$ (18,004)
Interest	500	391	(109)
<b>TOTAL REVENUES</b>	<u>96,500</u>	<u>78,387</u>	<u>(18,113)</u>
<b>EXPENDITURES</b>			
Personal services	65,200	57,834	7,366
Materials and services	7,500	4,483	3,017
Other charges	10,700	10,700	-
Contingency	61,800	-	61,800
<b>TOTAL EXPENDITURES</b>	<u>145,200</u>	<u>73,017</u>	<u>72,183</u>
Net change in fund balance	(48,700)	5,370	54,070
Fund balance at beginning of year	<u>48,700</u>	<u>56,852</u>	<u>8,152</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 62,222</u>	<u>\$ 62,222</u>

**CLATSOP COUNTY**

**BIKE PATHS - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011**

	<u>Orginal and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Intergovernmental	\$ 22,200	\$ 20,028	\$ (2,172)
Interest	1,500	1,203	(297)
<b>TOTAL REVENUES</b>	<u>23,700</u>	<u>21,231</u>	<u>(2,469)</u>
<b>EXPENDITURES</b>			
Other charges	129,100	100	129,000
Contingency	117,800	-	117,800
<b>TOTAL EXPENDITURES</b>	<u>246,900</u>	<u>100</u>	<u>246,800</u>
Net change in fund balance	(223,200)	21,131	244,331
Fund balance at beginning of year	223,200	222,725	(475)
Fund balance at end of year	<u>\$ -</u>	<u>\$ 243,856</u>	<u>\$ 243,856</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, 2011**

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Property taxes	\$ 1,911,500	\$ 1,801,775	\$ (109,725)
Timber and land sales	769,400	834,779	65,379
Other taxes	123,600	127,033	3,433
Interest	6,000	2,072	(3,928)
<b>TOTAL REVENUES</b>	<b>2,810,500</b>	<b>2,765,659</b>	<b>(44,841)</b>
<b>EXPENDITURES</b>			
Materials and services	1,700	1,600	100
Other charges	2,200	2,200	-
<b>TOTAL EXPENDITURES</b>	<b>3,900</b>	<b>3,800</b>	<b>100</b>
Excess (deficiency) of revenues over expenditures	2,806,600	2,761,859	(44,941)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers out	(3,203,300)	(3,203,300)	-
Net change in fund balance	(396,700)	(441,441)	(44,941)
Fund balance at beginning of year	396,700	534,534	137,834
Prior period adjustment	-	(29,522)	(29,522)
<b>Fund balance at end of year</b>	<b>\$ -</b>	<b>\$ 63,571</b>	<b>\$ 63,571</b>

**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, 2011**

	<b>Budget</b>		<b>Actual</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Property taxes	\$ 429,200	\$ 429,200	\$ 430,181	\$ 981
Intergovernmental	36,000	36,000	36,031	31
Timber and land sales	49,000	49,000	73,567	24,567
Charges for services	164,600	164,600	143,929	(20,671)
Interest	3,000	3,000	2,933	(67)
Other	2,900	2,900	7,420	4,520
<b>TOTAL REVENUES</b>	<u>684,700</u>	<u>684,700</u>	<u>694,061</u>	<u>9,361</u>
<b>EXPENDITURES</b>				
Personal services	174,400	177,400	174,861	2,539
Materials and services	233,000	233,000	206,171	26,829
Other charges	97,900	153,800	114,429	39,371
Capital outlay	320,000	264,100	88,019	176,081
Contingency	150,000	147,000	-	147,000
<b>TOTAL EXPENDITURES</b>	<u>975,300</u>	<u>975,300</u>	<u>583,480</u>	<u>391,820</u>
Net change in fund balance	(290,600)	(290,600)	110,581	401,181
Fund balance at beginning of year	290,600	290,600	502,755	212,155
Prior period adjustment	-	-	(6,915)	(6,915)
<b>Fund balance at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 606,421</u>	<u>\$ 606,421</u>

**CLATSOP COUNTY**

**CEDC FISHERIES - SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011**

	<b>Budget</b>		<b>Actual</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental	\$ 811,800	\$ 839,388	\$ 743,037	\$ (96,351)
Charges for services	60,000	60,000	154,429	94,429
Interest	800	800	708	(92)
Other	-	-	63	63
<b>TOTAL REVENUES</b>	<u>872,600</u>	<u>900,188</u>	<u>898,237</u>	<u>(1,951)</u>
<b>EXPENDITURES</b>				
Personal services	496,300	498,488	488,642	9,846
Materials and services	246,900	273,100	173,851	99,249
Other charges	166,200	166,200	157,550	8,650
Capital outlay	-	26,000	-	26,000
Contingency	97,100	70,300	-	70,300
<b>TOTAL EXPENDITURES</b>	<u>1,006,500</u>	<u>1,034,088</u>	<u>820,043</u>	<u>214,045</u>
Net change in fund balance	(133,900)	(133,900)	78,194	212,094
Fund balance at beginning of year	133,900	133,900	191,274	57,374
Prior period adjustment	-	-	26,502	26,502
<b>Fund balance at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 295,970</u>	<u>\$ 295,970</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, 2011**

	<u>Orginal and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Intergovernmental	\$ 292,800	\$ 259,866	\$ (32,934)
Interest	4,900	3,443	(1,457)
Other	<u>58,300</u>	<u>58,294</u>	<u>(6)</u>
 TOTAL REVENUES	 <u>356,000</u>	 <u>321,603</u>	 <u>(34,397)</u>
 <b>EXPENDITURES</b>			
Materials and services	12,200	11,679	521
Other charges	<u>97,100</u>	<u>87,100</u>	<u>10,000</u>
 TOTAL EXPENDITURES	 <u>109,300</u>	 <u>98,779</u>	 <u>10,521</u>
 Excess (deficiency) of revenues over expenditures	 246,700	 222,824	 (23,876)
 <b>OTHER FINANCING SOURCES (USES)</b>			
Transfers out	<u>(268,300)</u>	<u>(213,200)</u>	<u>55,100</u>
 Net change in fund balance	 (21,600)	 9,624	 31,224
Fund balance at beginning of year	<u>21,600</u>	<u>16,021</u>	<u>(5,579)</u>
 Fund balance at end of year	 <u>\$ -</u>	 <u>\$ 25,645</u>	 <u>\$ 25,645</u>



**CLATSOP COUNTY**

**HEALTH AND HUMAN SERVICES FUND - SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL  
For the Year Ended June 30, 2011**

	<b>Budget</b>		<b>Actual</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental	\$ 490,500	\$ 497,889	\$ 483,391	\$ (14,498)
Charges for services	876,700	905,377	803,481	(101,896)
Interest earnings	200	200	677	477
Other	8,100	8,100	11,840	3,740
<b>TOTAL REVENUES</b>	<b>1,375,500</b>	<b>1,411,566</b>	<b>1,299,389</b>	<b>(112,177)</b>
<b>EXPENDITURES</b>				
HHS Community Health				
Personal services	209,500	197,700	176,599	21,101
Materials and services	37,800	49,600	47,272	2,328
Other charges	108,100	108,100	108,100	-
<b>Total HHS Community Health</b>	<b>355,400</b>	<b>355,400</b>	<b>331,971</b>	<b>23,429</b>
Tobacco Prevention				
Personal services	42,900	46,572	39,817	6,755
Materials and services	9,000	9,000	4,730	4,270
Other charges	4,700	4,700	4,700	-
<b>Total Tobacco Prevention</b>	<b>56,600</b>	<b>60,272</b>	<b>49,247</b>	<b>11,025</b>
Immunization				
Personal services	9,400	11,400	10,766	634
Materials and services	4,200	4,200	3,260	940
Other charges	800	800	800	-
Capital outlay	-	340	340	-
<b>Total Immunization</b>	<b>14,400</b>	<b>16,740</b>	<b>15,166</b>	<b>1,574</b>
Maternal and Child Health				
Personal services	43,900	44,900	44,285	615
Materials and services	5,600	5,600	2,429	3,171
Other charges	6,200	6,200	6,200	-
Capital outlay	-	340	340	-
<b>Total Maternal and Child Health</b>	<b>55,700</b>	<b>57,040</b>	<b>53,254</b>	<b>3,786</b>

*See notes to basic financial statements*

*Continued on pages 88 through 89*

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

**EXPENDITURES (Continued)**

	Budget		Actual	Variance
	Original	Final		
Babies First				
Personal services	\$ 55,000	\$ 56,000	\$ 54,798	\$ 1,202
Materials and services	8,200	8,200	5,931	2,269
Other charges	4,000	4,000	4,000	-
Capital outlay	-	340	340	-
Total Babies First	67,200	68,540	65,069	3,471
WIC Program				
Personal services	166,000	166,000	161,108	4,892
Materials and services	15,900	23,132	17,493	5,639
Other charges	53,000	53,000	53,000	-
Total WIC Program	234,900	242,132	231,601	10,531
Family Planning				
Personal services	258,300	247,300	219,974	27,326
Materials and services	78,700	95,017	90,961	4,056
Other charges	48,400	48,400	48,400	-
Capital outlay	-	340	340	-
Total Family Planning	385,400	391,057	359,675	31,382
Ryan White Fund Grant				
Personal services	17,700	17,700	16,610	1,090
Materials and services	7,900	7,560	3,696	3,864
Other charges	800	800	800	-
Capital outlay	-	340	340	-
Total Ryan White Fund Grant	26,400	26,400	21,446	4,954
HIV Block Grant				
Personal services	8,900	8,900	7,901	999
Materials and services	2,000	2,000	438	1,562
Other charges	400	400	400	-
Total HIV Block Grant	11,300	11,300	8,739	2,561

*See notes to basic financial statements*  
*Continued on page 89*

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

EXPENDITURES (Continued)	Budget		Actual	Variance
	Original	Final		
Chronic Disease Prevention				
Personal services	\$ 36,500	\$ 36,500	\$ 33,897	\$ 2,603
Materials and services	7,400	7,400	5,494	1,906
Other charges	4,900	4,900	4,900	-
Total Chronic Disease Prevention	48,800	48,800	44,291	4,509
Emergency Preparedness				
Personal services	90,400	124,105	105,761	18,344
Materials and services	5,500	12,200	10,202	1,998
Other charges	11,100	11,100	11,100	-
Capital outlay	-	5,000	5,000	-
Total Emergency Preparedness	107,000	152,405	132,063	20,342
Environmental Health				
Personal services	132,200	150,200	149,507	693
Materials and services	179,100	161,100	110,037	51,063
Other charges	15,800	15,800	15,800	-
Total Environmental Health	327,100	327,100	275,344	51,756
Contingency	18,600	8,080	-	8,080
TOTAL EXPENDITURES	1,708,800	1,765,266	1,587,866	177,400
Excess (deficiency) of revenues over expenditures	(333,300)	(353,700)	(288,477)	65,223
OTHER FINANCING SOURCES (USES)				
Transfers in	303,200	323,600	303,200	(20,400)
Net change in fund balance	(30,100)	(30,100)	14,723	44,823
Fund balance at beginning of year	30,100	30,100	108,827	78,727
Fund balance at end of year	\$ -	\$ -	123,550	\$ 123,550

**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, 2011**

	<b>Original and Final</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Intergovernmental	\$ 233,400	\$ 226,656	\$ (6,744)
Interest	1,200	61	(1,139)
Miscellaneous	<u>-</u>	<u>17</u>	<u>17</u>
<b>TOTAL REVENUES</b>	<u>234,600</u>	<u>226,734</u>	<u>(7,866)</u>
<b>EXPENDITURES</b>			
Personal services	139,200	106,959	32,241
Materials and services	4,500	2,195	2,305
Other charges	<u>113,500</u>	<u>104,598</u>	<u>8,902</u>
<b>TOTAL EXPENDITURES</b>	<u>257,200</u>	<u>213,752</u>	<u>43,448</u>
Net change in fund balance	(22,600)	12,982	35,582
Fund balance at beginning of year	<u>22,600</u>	<u>(4,741)</u>	<u>(27,341)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 8,241</u>	<u>\$ 8,241</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, 2011**

	<b>Budget</b>		<b>Actual</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental	\$ 1,505,100	\$ 1,546,700	\$ 1,434,589	\$ (112,111)
Charges for services	15,000	15,000	15,617	617
Interest	-	-	349	349
Other	31,800	31,800	50,729	18,929
<b>TOTAL REVENUES</b>	<u>1,551,900</u>	<u>1,593,500</u>	<u>1,501,284</u>	<u>(92,216)</u>
<b>EXPENDITURES</b>				
Developmental Disabilities				
Other charges	649,300	690,900	690,872	28
Mental Health				
Personal services	22,700	19,700	19,040	660
Materials and services	4,300	7,300	7,120	180
Other charges	546,900	546,900	477,191	69,709
Total Mental Health	573,900	573,900	503,351	70,549
Drug and Alcohol Treatment				
Other charges	200,900	200,900	152,243	48,657
Capital outlay	127,800	127,800	118,167	9,633
Total Drug and Alcohol Treatment	328,700	328,700	270,410	58,290
<b>TOTAL EXPENDITURES</b>	<u>1,551,900</u>	<u>1,593,500</u>	<u>1,464,633</u>	<u>128,867</u>
Net change in fund balance	-	-	36,651	36,651
Fund balance at beginning of year	-	-	14,152	14,152
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,803</u>	<u>\$ 50,803</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, 2011**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Charges for services	\$ 100	\$ 47	\$ (53)
Fines and forfeitures	45,000	65,832	20,832
Interest	<u>300</u>	<u>390</u>	<u>90</u>
<b>TOTAL REVENUES</b>	<u>45,400</u>	<u>66,269</u>	<u>20,869</u>
<b>EXPENDITURES</b>			
Personal services	10,100	9,648	452
Materials and services	43,300	31,485	11,815
Other charges	13,600	13,600	-
Capital outlay	2,000	-	2,000
Contingency	<u>30,000</u>	<u>-</u>	<u>30,000</u>
<b>TOTAL EXPENDITURES</b>	<u>99,000</u>	<u>54,733</u>	<u>44,267</u>
Net change in fund balance	(53,600)	11,536	65,136
Fund balance at beginning of year	<u>53,600</u>	<u>66,759</u>	<u>13,159</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 78,295</u>	<u>\$ 78,295</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, 2011**

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Property taxes	\$ 216,500	\$ 214,051	\$ (2,449)
Timber and land sales	29,000	44,016	
Other taxes	6,300	6,124	(176)
Intergovernmental	125,000	105,034	(19,966)
Interest	5,000	1,884	(3,116)
Other	21,000	18,084	(2,916)
	<hr/>	<hr/>	<hr/>
<b>TOTAL REVENUES</b>	402,800	389,193	(28,623)
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Personal services	249,700	239,832	9,868
Materials and services	117,400	102,133	15,267
Other charges	59,800	58,674	1,126
Capital outlay	24,000	22,000	2,000
Contingency	70,000	-	70,000
	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURES</b>	520,900	422,639	98,261
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(118,100)	(33,446)	69,638
Fund balance at beginning of year	387,900	398,180	10,280
Prior period adjustment	-	(3,416)	(3,416)
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	\$ 269,800	\$ 361,318	\$ 91,518
	<hr/>	<hr/>	<hr/>

**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, 2011**

	<b>Orginal and Final Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Interest	\$ 5,000	\$ 3,230	\$ (1,770)
Other	<u>1,243,300</u>	<u>1,062,723</u>	<u>(180,577)</u>
<b>TOTAL REVENUES</b>	<u>1,248,300</u>	<u>1,065,953</u>	<u>(182,347)</u>
<b>EXPENDITURES</b>			
Debt service	1,143,300	1,143,273	27
Contingency	<u>431,500</u>	<u>-</u>	<u>431,500</u>
<b>TOTAL EXPENDITURES</b>	<u>1,574,800</u>	<u>1,143,273</u>	<u>431,527</u>
Net change in fund balance	(326,500)	(77,320)	249,180
Fund balance at beginning of year	<u>326,500</u>	<u>357,825</u>	<u>31,325</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 280,505</u>	<u>\$ 280,505</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, 2011

	Original and Final Budget	Actual	Variance
<b>REVENUES</b>			
Interest	\$ 27,800	\$ 14,536	\$ (13,264)
<b>EXPENDITURES</b>			
Other charges	<u>2,812,600</u>	<u>-</u>	<u>2,812,600</u>
Net change in fund balance	(2,784,800)	14,536	2,799,336
Fund balance at beginning of year	<u>2,784,800</u>	<u>2,798,211</u>	<u>13,411</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 2,812,747</u>	<u>\$ 2,812,747</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, 2011**

	Budget		Actual	Variance
	Original	Final		
<b>REVENUES</b>				
Land sales	\$ -	\$ -	\$ 30,755	\$ 30,755
Intergovernmental	-	-	127,546	127,546
Interest	14,000	14,000	29,479	15,479
Other	-	-	10,302	10,302
<b>TOTAL REVENUES</b>	<u>14,000</u>	<u>14,000</u>	<u>198,082</u>	<u>184,082</u>
<b>EXPENDITURES</b>				
Other charges	200,200	200,200	200,200	-
Capital outlay	411,500	546,900	318,384	228,516
Debt service	374,100	374,145	374,143	2
Contingency	450,000	314,555	-	314,555
<b>TOTAL EXPENDITURES</b>	<u>1,435,800</u>	<u>1,435,800</u>	<u>892,727</u>	<u>543,073</u>
Excess (deficiency) of revenues over expenditures	(1,421,800)	(1,421,800)	(694,645)	727,155
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>899,100</u>	<u>899,100</u>	<u>795,421</u>	<u>(103,679)</u>
Net change in fund balance	(522,700)	(522,700)	100,776	623,476
Fund balance at beginning of year	1,663,900	1,663,900	1,799,697	135,797
Prior period adjustment	-	-	9,492	9,492
<b>Fund balance at end of year</b>	<u>\$ 1,141,200</u>	<u>\$ 1,141,200</u>	<u>\$ 1,909,965</u>	<u>\$ 768,765</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, 2011**

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Interest	\$ 600	\$ 681	\$ 81
<b>EXPENDITURES</b>			
Other charges	100	100	-
Capital outlay	252,500	231,897	20,603
<b>TOTAL EXPENDITURES</b>	252,600	231,997	20,603
Excess (deficiency) of revenues over expenditures	(252,000)	(231,316)	20,684
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	190,800	190,800	-
Net change in fund balance	(61,200)	(40,516)	20,684
Fund balance at beginning of year	61,200	59,597	(1,603)
Fund balance at end of year	\$ -	\$ 19,081	\$ 19,081

**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, 2011**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Intergovernmental	\$ 75,000	\$ -	\$ (75,000)
Interest	10,000	8,363	(1,637)
<b>TOTAL REVENUES</b>	<u>85,000</u>	<u>8,363</u>	<u>(76,637)</u>
<b>EXPENDITURES</b>			
Materials and services	25,000	2,943	22,057
Other charges	101,300	20,875	80,425
Capital outlay	225,000	-	225,000
Contingency	1,313,300	-	1,313,300
<b>TOTAL EXPENDITURES</b>	<u>1,664,600</u>	<u>23,818</u>	<u>1,640,782</u>
Excess (deficiency) of revenues over expenditures	(1,579,600)	(15,455)	(1,717,419)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers out	<u>(35,000)</u>	<u>(35,000)</u>	<u>-</u>
Net change in fund balance	(1,614,600)	(50,455)	(1,717,419)
Fund balance at beginning of year	<u>1,614,600</u>	<u>1,633,743</u>	<u>19,143</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 1,583,288</u>	<u>\$ 1,583,288</u>

**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, 2011**

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	\$ 64,000	\$ 64,000	\$ 62,368	\$ (1,632)
Interest earnings	100	100	13	(87)
Other	-	-	141	141
<b>TOTAL REVENUES</b>	<u>64,100</u>	<u>64,100</u>	<u>62,522</u>	<u>(1,578)</u>
<b>EXPENDITURES</b>				
Personal services	13,500	13,500	9,334	4,166
Materials and services	39,300	39,300	29,411	9,889
Other charges	<u>3,000</u>	<u>3,000</u>	<u>2,939</u>	<u>61</u>
<b>TOTAL EXPENDITURES</b>	<u>55,800</u>	<u>55,800</u>	<u>41,684</u>	<u>14,116</u>
Excess (deficiency) of revenues over expenditures	8,300	8,300	20,838	12,538
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(14,000)</u>	<u>(14,000)</u>	<u>(14,000)</u>	<u>-</u>
Net change in fund balance	(5,700)	(5,700)	6,838	12,538
Fund balance at beginning of year	<u>5,700</u>	<u>5,700</u>	<u>5,971</u>	<u>271</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	12,809	<u>\$ 12,809</u>
<b>Reconciliation to generally accepted accounting principles</b>				
Capital assets, nets			<u>878,672</u>	
Net assets at end of year			<u>\$ 891,481</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, 2011**

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance</b>
<b>REVENUES</b>			
Enterprise zone exemption	\$ 50,000	\$ 50,000	\$ -
Interest earnings	<u>200</u>	<u>200</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<u>50,200</u>	<u>50,200</u>	<u>-</u>
<b>EXPENDITURES</b>			
Materials and services	64,091	16,824	47,267
Other charges	200	200	-
Debt service	<u>8,009</u>	<u>7,516</u>	<u>493</u>
<b>TOTAL EXPENDITURES</b>	<u>72,300</u>	<u>24,540</u>	<u>47,760</u>
Excess (deficiency) of revenues over expenditures	(22,100)	25,660	47,760
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	<u>14,000</u>	<u>14,000</u>	<u>-</u>
Net change in fund balance	(8,100)	39,660	47,760
Fund balance at beginning of year	<u>8,100</u>	<u>8,304</u>	<u>204</u>
Fund balance at end of year	<u>\$ -</u>	47,964	<u>\$ 47,964</u>
<b>Reconciliation to generally accepted accounting principles</b>			
Capital assets, net		14,437	
Accrued interest payable		(1,128)	
Long-term obligations		<u>(96,325)</u>	
Net assets at end of year		<u>\$ (35,052)</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, 2011**

	<b>Budget</b>		<b>Actual</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Charges for services	\$ 56,300	\$ 56,300	\$ 69,306	\$ 13,006
Fines and forfeitures	11,000	11,000	11,770	770
Interest earnings	400	400	230	(170)
<b>TOTAL REVENUES</b>	<u>67,700</u>	<u>67,700</u>	<u>81,306</u>	<u>13,606</u>
<b>EXPENDITURES</b>				
Materials and services	54,800	63,500	55,987	7,513
Other charges	1,600	1,600	1,500	100
Capital outlay	36,500	36,500	35,457	1,043
Contingency	14,200	5,500	-	5,500
<b>TOTAL EXPENDITURES</b>	<u>107,100</u>	<u>107,100</u>	<u>92,944</u>	<u>14,156</u>
Excess (deficiency) of revenues over expenditures	(39,400)	(39,400)	(11,638)	27,762
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(12,000)	(12,000)	(12,000)	-
Net change in fund balance	(51,400)	(51,400)	(23,638)	27,762
Fund balance at beginning of year	51,400	51,400	63,657	12,257
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	40,019	<u>\$ 40,019</u>
<b>Reconciliation to generally accepted accounting principles:</b>				
Capital assets, net			<u>66,060</u>	
Net assets at end of year			<u>\$ 106,079</u>	

**CLATSOP COUNTY**

**AGENCY FUNDS  
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES  
For the Year Ended June 30, 2011**

	June 30, 2010	Additions	Deletions	June 30, 2011
<b><u>Other Taxing Districts</u></b>				
<b>ASSETS</b>				
Cash	\$ 2,260,126	\$ 61,425,142	\$ 61,693,875	\$ 1,991,393
Property taxes receivable	4,965,338	52,782,676	52,663,872	5,084,142
Other receivables	46,167	8,725,459	8,761,270	10,356
<b>TOTAL ASSETS</b>	<b>\$ 7,271,631</b>	<b>\$122,933,277</b>	<b>\$ 123,119,017</b>	<b>\$ 7,085,891</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 13,700	\$ 8,539	\$ -	\$ 22,239
Due to other taxing districts/agencies	7,257,931	61,425,142	61,619,421	7,063,652
<b>TOTAL LIABILITIES</b>	<b>\$ 7,271,631</b>	<b>\$ 61,433,681</b>	<b>\$ 61,619,421</b>	<b>\$ 7,085,891</b>
<b><u>Departmental Trusts</u></b>				
<b>ASSETS</b>				
Cash	\$ 251,936	\$ 583,252	\$ 678,774	\$ 156,414
Other receivables	965	582,827	583,252	540
<b>TOTAL ASSETS</b>	<b>\$ 252,901</b>	<b>\$ 1,166,079</b>	<b>\$ 1,262,026</b>	<b>\$ 156,954</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 3,895	\$ 19,255	\$ -	\$ 23,150
Amounts held in trust	249,006	582,827	698,029	133,804
<b>TOTAL LIABILITIES</b>	<b>\$ 252,901</b>	<b>\$ 602,082</b>	<b>\$ 698,029</b>	<b>\$ 156,954</b>
<b><u>Totals - All Agency Funds</u></b>				
<b>ASSETS</b>				
Cash	\$ 2,512,062	\$ 62,008,394	\$ 62,372,649	\$ 2,147,807
Property taxes receivables	4,965,338	52,782,676	52,663,872	5,084,142
Other receivables	47,132	9,308,286	9,344,522	10,896
<b>TOTAL ASSETS</b>	<b>\$ 7,524,532</b>	<b>\$124,099,356</b>	<b>\$ 124,381,043</b>	<b>\$ 7,242,845</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 17,595	\$ 27,794	\$ -	\$ 45,389
Due to other taxing districts/agencies	7,257,931	61,425,142	61,619,421	7,063,652
Amounts held in trust	249,006	582,827	698,029	133,804
<b>TOTAL LIABILITIES</b>	<b>\$ 7,524,532</b>	<b>\$ 62,035,763</b>	<b>\$ 62,317,450</b>	<b>\$ 7,242,845</b>

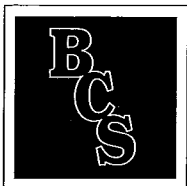


**CLATSOP COUNTY, OREGON**

**Schedule of Accountability for Independently Elected Officials  
For the year ended June 30, 2011**

	Cash Balance <u>June 30, 2010</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash Balance <u>June 30, 2011</u>
Sheriff	\$ <u>15,683</u>	\$ <u>217,256</u>	\$ <u>214,629</u>	\$ <u>18,310</u>

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



**BOLDT, CARLISLE & SMITH LLC**

**CERTIFIED PUBLIC ACCOUNTANTS**

**PARTNERSHIP ■ ASSURANCE ■ INNOVATION**

## **CLATSOP COUNTY**

### **INDEPENDENT AUDITOR'S REPORT REQUIRED BY THE MINIMUM STANDARDS FOR AUDITS OF OREGON MUNICIPAL CORPORATIONS For the Year Ended June 30, 2011**

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, 2011, and have issued our report thereon dated December 29, 2011. 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 except as follows:

The County did timely notify the Office of the State Treasurer of its bank depositories as required by ORS 295.06

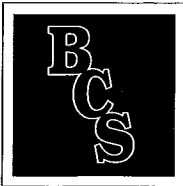
**Internal Control OAR 162-10-0230**

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**  
Certified Public Accountants  
Salem, Oregon  
December 29, 2011

## **GRANT COMPLIANCE – SINGLE AUDIT**



**BOLDT, CARLISLE & SMITH LLC**

**CERTIFIED PUBLIC ACCOUNTANTS**

**PARTNERSHIP ■ ASSURANCE ■ INNOVATION**

**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, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 29, 2011. 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 29, 2011



**BOLDT, CARLISLE & SMITH LLC**

**CERTIFIED PUBLIC ACCOUNTANTS**

**PARTNERSHIP ■ ASSURANCE ■ INNOVATION**

**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, 2011. 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, 2011. 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 2011-1.



**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 29, 2011

CLATSOP COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2011

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:

CFDA Number(s)

Name of Federal Program or Cluster

97.012

Boating Safety Financial Assistance

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?	Yes

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

### **Section II – Financial Statement Findings**

None

### **Section III – Federal Award Findings and Questioned Costs**

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 concurred with the recommendation and has implemented time and effort documentation.	

## CLATSOP COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2011**

<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>			
<b>Food and Nutrition Service</b>			
Passed through Oregon State Health Division			
National School Lunch program	10.553		\$ 8,308
Special Supplemental Nutrition Program for Women, Infants and Children	10.557		195,915
<b>National Institute of Food and Agriculture</b>			
Passed through Oregon State University			
Cooperative Extension Service	10.500	K9676C	104,974
Total Department of Agriculture			309,197
<i>Department of Commerce</i>			
<b>National Oceanic and Atmospheric Administration</b>			
Passed through the Oregon Department of Land			
Conservation and Development			
Coastal Zone Management	11.419	C2M11.006	17,000
<i>Department of Defense</i>			
<b>Office of Economic Adjustment</b>			
Community Economic Adjustment Planning Assistance for Joint Land Use			
Studies	12.610	EN1002-10-01	38,858
<i>Department of Energy</i>			
Passed through Oregon State Department of Fish and Wildlife			
CWT Recovery Program	81.806	ODFW 070-100027-IGA-Fish	14,238
Passed through Oregon State Department of Energy			
Energy Efficiency & Conservation Block Grant Program	81.128	EECBG -10-1530	69,467
Total Department of Energy			83,705
<i>Department of the Interior</i>			
<b>Bureau of Land Management</b>			
Payment in Lieu of Tax	15.226		8,130
<b>Fish and Wildlife Service</b>			
National Wildlife Refuge Fund	15.659		12,737
Total Department of the Interior			20,867
<i>Department of Justice</i>			
<b>Office of Juvenile Justice and Delinquency Prevention</b>			
Passed through Oregon Commission on Children and Families			
Juvenile Accountability Incentive Block Grant	16.523		10,000
<b>Bureau of Justice Assistance</b>			
Passed through Oregon State Marine Board			
Boating Safety Financial Assistance	97.012		163,644
Passed through Oregon State Criminal Justice Services Division			
Edward Byrne Memorial State and Local Law Enforcement Assistance			
Discretionary Grants Program	16.580		111
Edward Byrne Memorial Justice Assistance Grant Program	16.738	LE19-10	20,859
Criminal Justice Commission Mental Health Grant	16.585		7,398
Recovery Act – Assistance to Rural Law Enforcement to Combat Crime			
and Drugs Competitive Grant Program	16.810	2009-SD-B9-0029	106,659

Continued on pages 113 and 114

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 Justice (continued)</i>			
<b>Office of Victims of Crime</b>			
Passed through Oregon State Criminal Justice Division Crime Victims Assistance	16.575	VOCA	\$ 29,148
Total Department of Justice			337,819
<i>Environmental Protection Agency</i>			
<b>Office of Water</b>			
Passed through Oregon Department of Human Services State Public Water System - Water Primacy	66.432		4,476
<i>Department of Homeland Security</i>			
Passed through Oregon Military Department			
Disaster Grants - Public Assistance	97.036		75,647
Emergency Management Performance Grant (EMPG)	97.042		118,775
State Homeland Security Program	97.073		28,059
Total Department of Homeland Security			222,481
<i>Department of Health and Human Services</i>			
<b>Office of Population Affairs</b>			
Passed through Oregon Department of Human Services Service Division Family Planning - Services	93.217		21,366
<b>Administration for Children and Families</b>			
Passed through Oregon Commission on Children and Families Youth Investment Title XX	93.667		47,072
Family Preservation & Support	93.556		15,236
Passed through Oregon Department of Justice Child Support Enforcement	93.563		120,557
<b>Centers for Disease Control and Prevention -</b>			
Passed through Oregon Department of Human Services Service Division			
Public Health Emergency Preparedness	93.069		30,718
Public Health Emergency Preparedness	93.069		76,690
Subtotal Public Health Emergency Preparedness			107,408
TB Case Management	93.116		1,329
Approaches to Arthritis	93.283		44,292
HIV Prevention Block Grant	93.940		7,826
Preventive Health and Health Services Block Grant	93.991		3,700
<b>Health Resources and Services Administration</b>			
Passed through Oregon Department of Human Services Service Division			
Maternal and Child Health Services Block Grant	93.994		27,240
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			45,728

*Continued on page 114*

*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>			
<b>Substance Abuse and Mental Health Services Administration</b>			
Passed through Oregon Department of Human Services			
Service Division			
Youth Suicide Prevention Grant	93.243		\$ 14,471
Block Grants for Community Mental Health Services	93.958		70,828
Block Grants for Prevention and Treatment of Substance Abuse	93.959		109,833
Total Department of Health and Human Services			609,646
<i>Other Agencies</i>			
<b>Passed through the Bonneville Power Administration</b>			
BPA Select Fisheries Enhancement	99.999	50147	420,481
Total Expenditures of Federal Awards			\$ 2,064,530

*See note to schedule of expenditures of federal awards*

**CLATSOP COUNTY**

**NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the Year Ended June 30, 2011**

***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.