

**CLATSOP COUNTY, OREGON**

**FINANCIAL STATEMENTS AND SUPPLEMENTAL  
INFORMATION**

**FOR THE YEAR ENDED JUNE 30, 2010**

**WITH INDEPENDENT AUDITOR'S REPORT**

# CLATSOP COUNTY, OREGON

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# **CLATSOP COUNTY, OREGON**

## **Board of Commissioners**

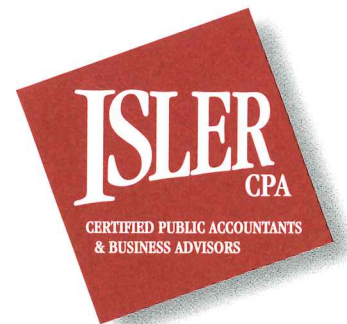
June 30, 2010

<u>District Number</u>	<u>Name and Address</u>	<u>Term Expires</u>
1	Jeff Hazen 800 Exchange St., Suite 410 Astoria, OR 97103	December 31, 2010
2	Patricia Roberts 800 Exchange St., Suite 410 Astoria, OR 97103	December 31, 2012
3	John Raichl 800 Exchange St., Suite 410 Astoria, OR 97103	December 31, 2010
4	Dirk Rohne 800 Exchange St., Suite 410 Astoria, OR 97103	December 31, 2012
5	Dr. Robert Mushen 800 Exchange St., Suite 410 Astoria, OR 97103	December 31, 2010

## **APPOINTED OFFICIALS**

County Manager

Duane Cole



## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Clatsop County, Oregon  
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 the Clatsop County, Oregon ("County") as of and for the year ended June 30, 2010, 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 amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and 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 the County as of June 30, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Road 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 January 25, 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 is important for assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 2 through 8 and the budgetary comparison schedules on pages 41 through 43 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 performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section and the combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the County. The combining and individual nonmajor fund financial statements, and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Isler CPA

By: Julie A. Arendt, CPA, a member of the firm  
Eugene, Oregon  
January 25, 2011

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

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, 2010. 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 \$236,850 thousand (net assets). Of this amount, \$207,991 thousand is invested in capital assets and \$25,700 thousand (unrestricted) may be used to meet the County's ongoing obligations.
- The County's total net assets decreased by \$9,809 thousand.
- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balance of \$25,094 thousand a decrease of \$537 thousand in comparison with the prior year.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$4,004 thousand.

### **Overview of 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 County'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 and jail commissary.

The County financial statements include the financial information for four blended component units: Clatsop County Road District #1, Clatsop County Rural Law Enforcement District, Clatsop County 4-H Extension Service District 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 two 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 \$236,850 thousand (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, 2010, the County had \$210,706 thousand (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.

## GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the General Fund was \$4,004 thousand indicating a high degree of liquidity of the General Fund. The fund balance of the County's General Fund increased by \$890 thousand during the current fiscal year.

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

### Clatsop County's Net Assets - as of June 30 (in thousands)

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Current and other assets	\$ 36,101	\$ 37,683	\$ 94	\$ 108	\$ 36,195	\$ 37,791
Capital assets	<u>209,684</u>	<u>218,461</u>	<u>1,022</u>	<u>1,150</u>	<u>210,706</u>	<u>219,611</u>
Total assets	<u>\$ 245,785</u>	<u>\$ 256,144</u>	<u>\$ 1,116</u>	<u>\$ 1,258</u>	<u>\$ 246,901</u>	<u>\$ 257,402</u>
Current liabilities, excluding debt	\$ 1,304	\$ 1,209	\$ 17	\$ 29	\$ 1,321	\$ 1,238
Long-term liabilities	<u>8,629</u>	<u>9,399</u>	<u>101</u>	<u>106</u>	<u>8,730</u>	<u>9,505</u>
Total liabilities	<u>9,933</u>	<u>10,608</u>	<u>118</u>	<u>135</u>	<u>10,051</u>	<u>10,743</u>
Net assets:						
Invested in capital assets, net of related debt	207,091	215,625	921	1,044	208,012	216,669
Restricted	3,156	-	4	4	3,160	4
Unrestricted	<u>25,605</u>	<u>29,911</u>	<u>73</u>	<u>75</u>	<u>25,678</u>	<u>29,986</u>
Total net assets	<u>\$ 235,852</u>	<u>\$ 245,536</u>	<u>\$ 998</u>	<u>\$ 1,123</u>	<u>\$ 236,850</u>	<u>\$ 246,659</u>

# **Clatsop County's Changes in Net Assets**

For the year ended June 30

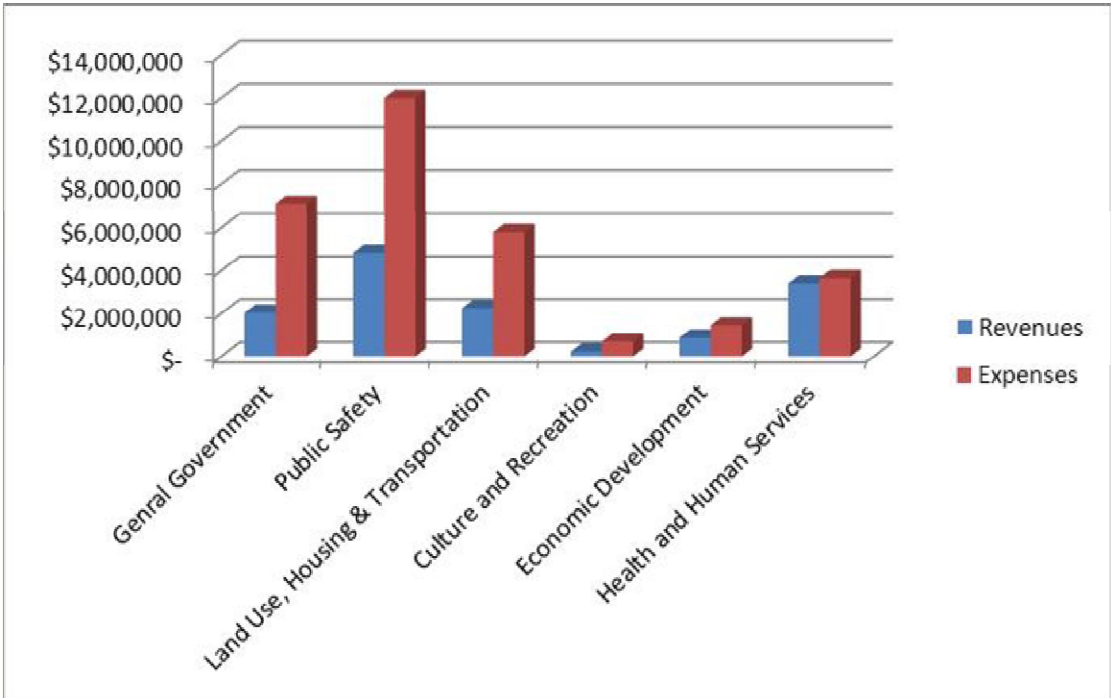
(in thousands)

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Revenues:						
Program revenues:						
Charges for services	\$ 3,014	\$ 2,007	\$ 142	\$ 71	\$ 3,156	\$ 2,078
Operating grants and contributions	10,545	8,096	-	-	10,545	8,096
Capital grants and contributions	70	76	-	25	70	101
General revenues:						
Property taxes	10,957	11,809	-	-	10,957	11,809
Other Taxes	709	2,818	-	-	709	2,818
Investment earnings	452	519	-	2	452	521
Licenses and permits	715	851	-	-	715	851
Fines and forfeitures	129	92	-	-	129	92
Timber revenue	3,935	15,175	1	-	3,936	15,175
Other	950	1,420	-	54	950	1,474
Total revenues	<u>31,476</u>	<u>42,863</u>	<u>143</u>	<u>152</u>	<u>31,619</u>	<u>43,015</u>
Expenses:						
Public Safety	12,004	12,770	-	-	12,004	12,770
Health and human services	3,657	4,046	-	-	3,657	4,046
General Government	7,082	6,501	-	-	7,082	6,501
Land use, housing and transportation	5,803	5,066	-	-	5,803	5,066
Culture and Recreation	692	631	-	-	692	631
Economic Development	1,451	1,435	-	-	1,451	1,435
Unallocated depreciation	10,087	9,977	-	-	10,087	9,977
Interest on long-term debt	396	434	-	-	396	434
Sewer	-	-	189	181	189	181
Jail	-	-	67	54	67	54
Total expenses	<u>41,172</u>	<u>40,860</u>	<u>256</u>	<u>235</u>	<u>41,428</u>	<u>41,095</u>
Change in net assets before transfers	(9,696)	2,003	(113)	(83)	(9,809)	1,920
Transfers	<u>12</u>	<u>(14)</u>	<u>(12)</u>	<u>14</u>	<u>-</u>	<u>-</u>
Change in net assets	(9,684)	1,989	(125)	(69)	(9,809)	1,920
Net assets at beginning of year	<u>245,536</u>	<u>243,547</u>	<u>1,123</u>	<u>1,192</u>	<u>246,659</u>	<u>244,739</u>
Net assets at end of year	<u>\$ 235,852</u>	<u>\$ 245,536</u>	<u>\$ 998</u>	<u>\$ 1,123</u>	<u>\$ 236,850</u>	<u>\$ 246,659</u>

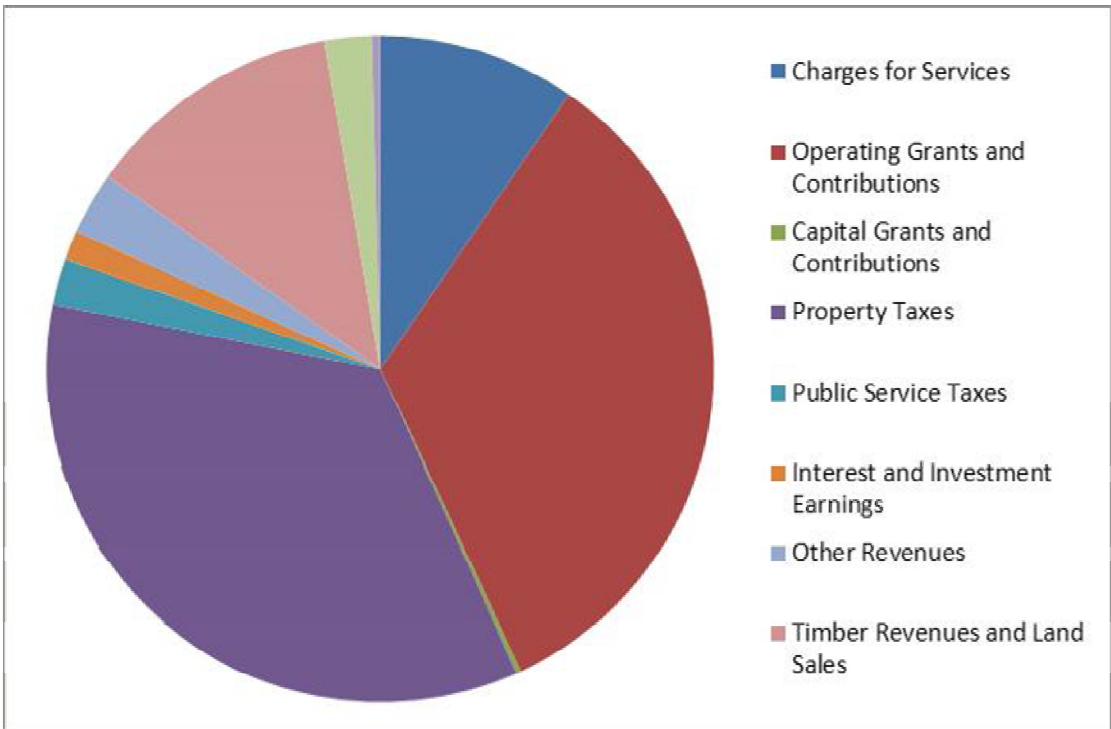
For the most part, increases in expenses closely parallel inflation and growth in the demand for services. Additionally, where expenses decreased from prior years, this can be directly attributed to the decrease in revenues in the governmental activities.

The following graphs show detail regarding the County's governmental activities expenses and revenues by program and source.

**Expenses and Program Revenues – Governmental Activities**



**Revenues by Source – Governmental Activities**



## 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, 2010, amounts to \$210,706 (net of accumulated depreciation). This investment in capital assets includes infrastructure, buildings and improvements, land, furniture and fixtures, tools and heavy equipment, and motor vehicles.

### Clatsop County's Capital Assets

(net of depreciation)  
(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Land	\$ 6,747	\$ 6,734	\$ 22	\$ 22	\$ 6,769	\$ 6,756
Computers & Equipment	163	218	3	4	166	222
Tools & Equipment	93	143	-	-	93	143
Equipment & Vehicles	1,365	1,440	62	81	1,427	1,521
Furniture & Fixtures	106	47	-	-	106	47
Buildings & Improvements	16,113	16,157	935	1,043	17,048	17,200
Construction in Progress	22	37	-	-	22	37
Intangibles	44	80	-	-	44	80
Infrastructure - non depreciable	66,836	66,836	-	-	66,836	66,836
Infrastructure	118,195	126,769	-	-	118,195	126,769
Total	\$ 209,684	\$ 218,461	\$ 1,022	\$ 1,150	\$ 210,706	\$ 219,611

**Long-term debt.** At the end of this fiscal year, the County had total debt outstanding of \$7,649 thousand. Of this amount \$4,171 is a direct obligation pledging the full faith and credit of the County, \$2,592 thousand consists of a loan to finance renovations for the Courthouse remodel project, and \$101 thousand is for the Wastewater Treatment Improvement loan. The remainder of the County's debt represents compensated absences in the amount of \$785 thousand.

Amounts in thousands	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Bond Payable	\$ 4,171	\$ 5,026	\$ -	\$ -	\$ 4,171	\$ 5,026
Loan Payable	2,592	2,836	101	106	2,693	2,942
Compensated Absences	785	744	-	-	785	744
Total	\$ 7,548	\$ 8,606	\$ 101	\$ 106	\$ 7,649	\$ 8,712

### 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 2010-11.

**Requests 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**

The basic financial statements include interrelated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements
  - ◆ Governmental Funds
  - ◆ Proprietary Funds
  - ◆ Fiduciary Funds

In addition, the notes to the basic financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

**CLATSOP COUNTY, OREGON**

**Statement of Net Assets**

**June 30, 2010**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Assets</b>			
Current Assets			
Cash and cash equivalents	\$ 25,025,087	\$ 72,397	\$ 25,097,484
Receivables			
Due from other government entities	179,106	-	179,106
Accounts	5,251,638	21,642	5,273,280
Taxes	1,074,420	-	1,074,420
Prepays	18,018	-	18,018
Inventories	366,071	-	366,071
Total current assets	<u>31,914,340</u>	<u>94,039</u>	<u>32,008,379</u>
Noncurrent assets			
Other assets	4,118,239	-	4,118,239
Loan receivable	68,641	-	68,641
Capital assets			
Nondepreciable	73,605,742	22,039	73,627,781
Depreciable	<u>136,078,074</u>	<u>1,000,391</u>	<u>137,078,465</u>
Total noncurrent assets	<u>213,870,696</u>	<u>1,022,430</u>	<u>214,893,126</u>
Total assets	<u>\$245,785,036</u>	<u>\$ 1,116,469</u>	<u>\$246,901,505</u>
<b>Liabilities</b>			
Current Liabilities			
Accounts payable and other current liabilities	\$ 1,282,032	\$ 16,106	\$ 1,298,138
Accrued interest payable	21,523	1,183	22,706
Portion of noncurrent liabilities due within one year	<u>1,933,774</u>	<u>4,709</u>	<u>1,938,483</u>
Total current liabilities	<u>3,237,329</u>	<u>21,998</u>	<u>3,259,327</u>
Noncurrent liabilities			
Deposits	8,190	-	8,190
Payroll and related accruals	349,289	-	349,289
Due in more than one year	5,614,160	96,325	5,710,485
OPEB	<u>723,546</u>	<u>-</u>	<u>723,546</u>
Total noncurrent liabilities	<u>6,695,185</u>	<u>96,325</u>	<u>6,791,510</u>
Total liabilities	<u>9,932,514</u>	<u>118,323</u>	<u>10,050,837</u>
<b>Net Assets</b>			
Invested in capital assets, net of related debt	207,091,391	921,396	208,012,787
Restricted	3,156,036	3,724	3,159,760
Unrestricted	<u>25,605,095</u>	<u>73,026</u>	<u>25,678,121</u>
Total net assets	<u>235,852,522</u>	<u>998,146</u>	<u>236,850,668</u>
Total liabilities and net assets	<u>\$245,785,036</u>	<u>\$ 1,116,469</u>	<u>\$246,901,505</u>

The accompanying notes are an integral part of the basic financial statements.

**CLATSOP COUNTY, OREGON**

**Statement of Activities**

**Year ended June 30, 2010**

	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net revenue (expense) and Changes in Net Assets		
					Governmental Activities	Business- Type Activities	Total
<b>Governmental Activities</b>							
General Government	\$ 7,081,793	\$1,046,129	\$ 989,165	\$ -	\$ (5,046,499)	\$ -	\$ (5,046,499)
Public Safety	12,004,056	288,536	4,541,287	-	(7,174,233)	-	(7,174,233)
Land use, housing and transportation	5,803,120	477,886	1,701,780	70,497	(3,552,957)	-	(3,552,957)
Culture and Recreation	692,323	169,307	58,981	-	(464,035)	-	(464,035)
Economic Development	1,450,784	171,583	703,606	-	(575,595)	-	(575,595)
Health and human services	3,656,858	860,246	2,550,599	-	(246,013)	-	(246,013)
Unallocated depreciation	10,087,133	-	-	-	(10,087,133)	-	(10,087,133)
Interest on long-term debt	396,017	-	-	-	(396,017)	-	(396,017)
Total Governmental Activities	<u>41,172,084</u>	<u>3,013,687</u>	<u>10,545,418</u>	<u>70,497</u>	<u>(27,542,482)</u>	<u>-</u>	<u>(27,542,482)</u>
<b>Business-Type Activities</b>							
Sewer	\$ 189,321	\$ 65,452	\$ -	\$ -		\$ (123,869)	(123,869)
Jail	66,554	76,651	-	-		10,097	10,097
Total Business - Type Activities	<u>255,875</u>	<u>142,103</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(113,772)</u>	<u>(113,772)</u>
Total activities	<u>\$ 41,427,959</u>	<u>\$3,155,790</u>	<u>\$ 10,545,418</u>	<u>\$ 70,497</u>	<u>(27,542,482)</u>	<u>(113,772)</u>	<u>(27,656,254)</u>
General Revenues:							
					10,957,185	-	10,957,185
Property taxes					708,670	-	708,670
Public service taxes					452,340	453	452,793
Interest and investment earnings					950,238	-	950,238
Other revenues					3,934,540	-	3,934,540
Timber revenues and land sales					715,118	-	715,118
Licenses and permits					129,129	-	129,129
Fines and forfeitures					12,000	(12,000)	-
Transfers - net							
Total general revenues and transfers					17,859,220	(11,547)	17,847,673
Change in net assets					<u>(9,683,262)</u>	<u>(125,319)</u>	<u>(9,808,581)</u>
Net assets, beginning					<u>245,535,784</u>	<u>1,123,465</u>	<u>246,659,249</u>
Net assets, ending					<u>\$235,852,522</u>	<u>\$ 998,146</u>	<u>\$236,850,668</u>

The accompanying notes are an integral part of the basic financial statements.



## **FUND FINANCIAL STATEMENTS**

### **Major Governmental Funds**

#### **General Fund**

The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The primary sources of revenue are property taxes, timber sales revenues, and intergovernmental revenues.

#### **General Roads Fund**

The General Roads Fund is used to account for road maintenance. The primary source of revenue is motor vehicle fuel taxes and transfers from Road District #1.

#### **Industrial Development Revolving Fund**

The Industrial Development Revolving Fund provides for the deposit of funds received by the county upon the sale or lease of county lands zoned for industrial use. The primary source of revenue is land sales.

**CLATSOP COUNTY, OREGON**

Governmental Funds

Balance Sheet

June 30, 2010

	<u>General Fund</u>	<u>General Roads</u>	<u>Industrial Development Revolving Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 3,780,157	\$ 2,863,022	\$ 4,194,851	\$ 14,187,057	\$ 25,025,087
Receivables					
Due from other					
government entities	118,382	-	-	60,724	179,106
Accounts	291,651	139,563	4,326,500	493,924	5,251,638
Taxes	703,297	-	-	371,123	1,074,420
Loan receivable	-	-	-	68,641	68,641
Due from other funds	93,663	-	-	-	93,663
Prepays	-	-	-	18,018	18,018
Inventory	3,512	362,559	-	-	366,071
Total assets	<u>\$ 4,990,662</u>	<u>\$ 3,365,144</u>	<u>\$ 8,521,351</u>	<u>\$ 15,199,487</u>	<u>\$ 32,076,644</u>
<b>Liabilities</b>					
Accounts payable and					
other current liabilities	\$ 231,843	\$ 768,738	\$ 67	\$ 281,384	\$ 1,282,032
Deposits	-	-	-	8,190	8,190
Deferred Revenue	557,061	-	4,326,500	365,719	5,249,280
Payroll and related accruals	194,286	47,681	-	107,322	349,289
Due to other funds	-	-	-	93,663	93,663
Total Liabilities	<u>983,190</u>	<u>816,419</u>	<u>4,326,567</u>	<u>856,278</u>	<u>6,982,454</u>
<b>Fund Balance</b>					
Reserved for					
Inventory	3,512	362,559	-	-	366,071
Debt service	-	-	-	3,156,036	3,156,036
Unreserved, reported in					
General fund	4,003,960	-	-	-	4,003,960
Special revenue funds	-	2,186,166	4,194,784	11,187,173	17,568,123
Total fund balances	<u>4,007,472</u>	<u>2,548,725</u>	<u>4,194,784</u>	<u>14,343,209</u>	<u>25,094,190</u>
Total liabilities and					
fund balances	<u>\$ 4,990,662</u>	<u>\$ 3,365,144</u>	<u>\$ 8,521,351</u>	<u>\$ 15,199,487</u>	<u>\$ 32,076,644</u>

The accompanying notes are an integral part of the basic financial statements.

**CLATSOP COUNTY, OREGON**  
Reconciliation of Governmental Funds Balance Sheet  
to Statement of Net Assets  
June 30, 2010

Fund balances - total governmental funds \$ 25,094,190

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:

Governmental capital assets, cost	387,321,387	
Less accumulated depreciation	<u>(177,637,571)</u>	209,683,816

A portion of the County's property taxes and assessments receivable are  
collected after year-end, but are not available soon enough to pay for  
current year's operations, and therefore are not reported as revenues in  
the governmental funds.

5,249,280

In a prior year the County made payments to PERS to pay down its  
unfunded pension liability, this transaction was recorded as an  
expenditure in the governmental funds.

4,118,239

Long-term liabilities are not due and payable in the current period and  
therefore are not reported in the governmental funds. Interest on long-  
term debt is not accrued in the governmental funds, but rather is  
recognized as an expenditure when due. These liabilities consist of:

Accrued interest payable	(21,523)	
Compensated absences	(784,712)	
Other postemployment benefits	(723,546)	
Bonds payable	(4,170,796)	
Loan payable	<u>(2,592,426)</u>	<u>(8,293,003)</u>

Net assets of governmental activities		<u>\$235,852,522</u>
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**CLATSOP COUNTY, OREGON**

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Fiscal Year Ended June 30, 2010

	General Fund	General Roads	Industrial Development Revolving Fund	Nonmajor Governmental Funds	Total
<b>Revenues</b>					
Taxes	\$ 7,427,851	\$ -	\$ -	\$ 3,958,783	\$11,386,634
Timber revenues	2,336,082	-	-	1,614,999	3,951,081
Charges for services	770,489	442,057	-	1,354,256	2,566,802
Licenses and permits	302,257	-	-	412,861	715,118
Fines and forfeitures	38,334	-	-	90,795	129,129
Interest	104,097	19,062	200,730	128,451	452,340
Other revenues	1,063,987	33,571	-	2,105,528	3,203,086
Intergovernmental	3,396,972	1,719,997	-	6,085,123	11,202,092
Land sales	-	-	-	2,260	2,260
Total Revenues	<u>15,440,069</u>	<u>2,214,687</u>	<u>200,730</u>	<u>15,753,056</u>	<u>33,608,542</u>
<b>Expenditures</b>					
General government	5,283,366	-	-	1,161,146	6,444,512
Public safety	7,487,014	-	-	5,348,008	12,835,022
Land use, housing and transportation	771,501	5,186,752	-	232,808	6,191,061
Culture and recreation	169,934	-	-	578,324	748,258
Economic development	-	-	127,180	1,484,278	1,611,458
Health and human services	290,835	-	-	3,728,857	4,019,692
Capital outlay	-	-	13,847	799,622	813,469
Principal	-	-	-	1,098,344	1,098,344
Interest	-	-	-	396,017	396,017
Total Expenditures	<u>14,002,650</u>	<u>5,186,752</u>	<u>141,027</u>	<u>14,827,404</u>	<u>34,157,833</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,437,419</u>	<u>(2,972,065)</u>	<u>59,703</u>	<u>925,652</u>	<u>(549,291)</u>
<b>Other Financing Sources (uses)</b>					
Transfers in	1,098,300	3,238,000	-	2,105,382	6,441,682
Transfers out	<u>(1,646,182)</u>	<u>(248,000)</u>	<u>-</u>	<u>(4,535,500)</u>	<u>(6,429,682)</u>
Total Other Financing Source (Uses)	<u>(547,882)</u>	<u>2,990,000</u>	<u>-</u>	<u>(2,430,118)</u>	<u>12,000</u>
Net Change in Fund Balances	889,537	17,935	59,703	(1,504,466)	(537,291)
Beginning Fund Balance	<u>3,117,935</u>	<u>2,530,790</u>	<u>4,135,081</u>	<u>15,847,675</u>	<u>25,631,481</u>
Ending Fund Balance	<u>\$ 4,007,472</u>	<u>\$ 2,548,725</u>	<u>\$ 4,194,784</u>	<u>\$ 14,343,209</u>	<u>\$25,094,190</u>

The accompanying notes are an integral part of the basic financial statements.

## CLATSOP COUNTY, OREGON

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities  
For the Fiscal Year Ended June 30, 2010

Amounts reported in the statement of activities are different  
because:

Net change in fund balances	\$ (537,291)
The statement of revenues, expenditures, and changes in fund balances report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.	
Expenditures for capital outlay	1,321,208
Fixed assets disposed of	(10,983)
Current year depreciation	(10,087,133)
Some revenues reported in the statement of activities do not provide current financial resources in the governmental funds.	(24,117)
Contributions to pensions plans use current financial resources from governmental funds, but created a net pension asset.	(1,029,560)
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 expense	3,497
Change in compensated absences	(40,529)
Change in net OPEB obligations	(376,698)
Repayment of long-term debt	<u>1,098,344</u>
Change in net assets of governmental activities	<u>\$ (9,683,262)</u>

The accompanying notes are an integral part of the basic financial statements.

## **FUND FINANCIAL STATEMENTS**

### **Proprietary Funds**

#### **Enterprise 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.

#### **Westport Sewer Service District**

##### **Westport Sewer Operating Fund**

The Operating Fund is the general operating fund of Westport Sewer District. It is used to account for all financial transactions of Westport Sewer District. The primary source of revenue is charges for services.

##### **Westport Sewer Equipment Replacement Fund.**

The Equipment Replacement Fund is used to account for the acquisition of capital assets. The primary source of revenue is transfers from the Operating Fund.

#### **Jail Commissary Fund**

The Jail Commissary Fund is used to account for purchases of supplies for resale. The primary source of revenue is sale of supplies.

**CLATSOP COUNTY, OREGON****PROPRIETARY FUNDS****Balance Sheet**

June 30, 2010

**Business-type Activities - Enterprise Funds**

	<u>Westport Sewer Service District</u>	<u>Jail Commissary Fund</u>	<u>Total</u>
<b>Assets</b>			
Current assets			
Cash and cash equivalents	\$ 18,318	\$ 54,079	\$ 72,397
Receivables - net	<u>9,525</u>	<u>12,117</u>	<u>21,642</u>
Total current assets	<u>27,843</u>	<u>66,196</u>	<u>94,039</u>
Capital assets			
Nondepreciable capital assets	22,039	-	22,039
Depreciable capital assets	<u>954,487</u>	<u>45,904</u>	<u>1,000,391</u>
Total capital assets	<u>976,526</u>	<u>45,904</u>	<u>1,022,430</u>
Total assets	<u>\$ 1,004,369</u>	<u>\$ 112,100</u>	<u>\$ 1,116,469</u>
<b>Liabilities</b>			
Current liabilities			
Accounts payable and other current liabilities	\$ 13,567	\$ 2,539	\$ 16,106
Current portion of long-term debt	4,709	-	4,709
Accrued Interest Payable	<u>1,183</u>	<u>-</u>	<u>1,183</u>
Total current liabilities	<u>19,459</u>	<u>2,539</u>	<u>21,998</u>
Noncurrent liabilities			
Due in more than one year	<u>96,325</u>	<u>-</u>	<u>96,325</u>
Total noncurrent liabilities	<u>96,325</u>	<u>-</u>	<u>96,325</u>
Total liabilities	<u>115,784</u>	<u>2,539</u>	<u>118,323</u>
<b>Net assets</b>			
Invested in capital assets, net of related debt	875,492	45,904	921,396
Restricted for			
Debt service	3,724	-	3,724
Unrestricted	<u>9,369</u>	<u>63,657</u>	<u>73,026</u>
Total net assets	<u>888,585</u>	<u>109,561</u>	<u>998,146</u>
Total liabilities and fund balances	<u>\$ 1,004,369</u>	<u>\$ 112,100</u>	<u>\$ 1,116,469</u>

The accompanying notes are an integral part of the basic financial statements.

**CLATSOP COUNTY, OREGON**

**PROPRIETARY FUNDS**

Statement of Revenues, Expenses, and Changes in Fund Net Assets

For the Fiscal Year Ended June 30, 2010

	<u>Business-type Activities - Enterprise Funds</u>		
	<u>Westport Sewer Service District</u>	<u>Jail Commissary Fund</u>	<u>Total</u>
<b>Operating revenues</b>			
Charges for services	\$ 65,329	\$ 63,551	\$ 128,880
Fines and forfeitures	-	13,100	13,100
Other revenues	<u>123</u>	<u>-</u>	<u>123</u>
Total operating revenues	<u>65,452</u>	<u>76,651</u>	<u>142,103</u>
<b>Operating expenses:</b>			
Personal services	9,879	-	9,879
Materials and services	56,243	49,654	105,897
Other charges	6,339	1,600	7,939
Depreciation	<u>112,224</u>	<u>15,300</u>	<u>127,524</u>
Total operating expenses	<u>184,685</u>	<u>66,554</u>	<u>251,239</u>
Operating income (loss)	<u>(119,233)</u>	<u>10,097</u>	<u>(109,136)</u>
<b>Nonoperating revenues (expenses)</b>			
Interest	130	323	453
Interest expense	<u>(4,636)</u>	<u>-</u>	<u>(4,636)</u>
Total nonoperating revenues (expenses)	<u>(4,506)</u>	<u>323</u>	<u>(4,183)</u>
Income (loss) before transfers	(123,739)	10,420	(113,319)
<b>Operating transfers</b>			
Transfers in	12,000	-	12,000
Transfers out	<u>(12,000)</u>	<u>(12,000)</u>	<u>(24,000)</u>
Change in net assets	(123,739)	(1,580)	(125,319)
<b>Beginning net assets</b>	<u>1,012,324</u>	<u>111,141</u>	<u>1,123,465</u>
<b>Ending net assets</b>	<u>\$ 888,585</u>	<u>\$ 109,561</u>	<u>\$ 998,146</u>

The accompanying notes are an integral part of the basic financial statements.



**CLATSOP COUNTY, OREGON**  
**PROPRIETARY FUNDS**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2010**

	<u>Business-type Activities - Enterprise Funds</u>		
	<u>Westport Sewer Service District</u>	<u>Jail Commissary Fund</u>	<u>Total</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash received from customers	\$ 90,687	\$ 67,179	\$ 157,866
Payments to suppliers and contractors	(74,515)	(51,979)	(126,494)
Payments to employees	(9,879)	-	(9,879)
Net cash provided by operating activities	<u>6,293</u>	<u>15,200</u>	<u>21,493</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers in	12,000	-	12,000
Transfers out	(12,000)	(12,000)	(24,000)
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>(12,000)</u>	<u>(12,000)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Principal paid on capital debt	(4,580)	-	(4,580)
Interest paid on capital debt	(3,453)	-	(3,453)
Net cash provided (used) by capital and related financing activities	<u>(8,033)</u>	<u>-</u>	<u>(8,033)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest and dividends received	<u>130</u>	<u>323</u>	<u>453</u>
Net cash provided by investing activities	<u>130</u>	<u>323</u>	<u>453</u>
Net change in cash and cash equivalents	(1,610)	3,523	1,913
Cash and cash equivalents at beginning of year	<u>19,928</u>	<u>50,556</u>	<u>70,484</u>
Cash and cash equivalents at end of year	<u>\$ 18,318</u>	<u>\$ 54,079</u>	<u>\$ 72,397</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</b>			
Operating income (loss)	\$ (119,233)	\$ 10,097	\$ (109,136)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	112,224	15,300	127,524
Changes in assets and liabilities:			
Accounts receivable	25,235	(9,472)	15,763
Accounts payable and accrued expenses	(11,933)	(725)	(12,658)
Net cash provided by operating activities	<u>\$ 6,293</u>	<u>\$ 15,200</u>	<u>\$ 21,493</u>

The accompanying notes are an integral part of the basic financial statements.

## **FUND FINANCIAL STATEMENTS**

### **Fiduciary Funds**

These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Agency Funds are custodial in nature and do not involve measurement of results.

#### **Agency Funds**

##### **Department Trusts**

The Department Trust Fund is used to account for property taxes held in trusts by various departments.

##### **Other Taxing Districts**

The Other Taxing District Fund is used to account for property taxes assessed and collected for all taxing districts within the County.

**CLATSOP COUNTY, OREGON**  
**FIDUCIARY FUNDS**  
**Statement of Fiduciary Net Assets**  
**June 30, 2010**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 2,506,428
Accounts receivable, net	47,132
Property taxes receivable	4,965,338
Restricted cash	<u>8,055</u>
Total assets	<u>\$ 7,526,953</u>
<b>LIABILITIES</b>	
Accounts payable and other current liabilities	\$ 17,595
Due to department trusts	251,427
Due to other districts	<u>7,257,931</u>
Total liabilities	<u>\$ 7,526,953</u>

The accompanying notes are an integral part of the basic financial statements.

## CLATSOP COUNTY, OREGON

### Notes to Financial Statements

June 30, 2010

#### **Note 1 - Summary of significant accounting policies**

The financial statements of the County have been prepared in accordance with Generally Accepted Accounting Principles (GAAP). GAAP statements include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

#### **A. Description of 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 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 statement on a blended basis because the County Commissioners are the governing body of these Districts.

Complete financial statements for each component unit may be obtained from Clatsop County Central Services, P.O. Box 1070, Astoria, Oregon 97103.

#### **B. Basic Financial Statements**

Basic financial statements are presented at both the government-wide and fund financial level. Both levels of statements categorize primary activities as either governmental or business-type. Governmental activities, which are normally 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.

##### Government-wide statements

The statement of net assets and the statement of activities display information about the County as a whole. These statements include all the financial activities of the County, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

## CLATSOP COUNTY, OREGON

### Notes to Financial Statements

June 30, 2010

#### **Note 1 - Summary of significant accounting policies (continued)**

##### **B. Basic Financial Statements (continued)**

###### Fund financial statements

These statements display information at the individual fund level. Each fund is considered to be a separate accounting entity. Funds are classified and summarized as governmental, proprietary, and fiduciary, even though the latter are excluded from government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Non-major funds are consolidated into a single column in the financial section of the basic financial statements and are detailed in the supplemental information.

##### **C. Basis of Presentation**

The County reports the following major governmental funds:

- General Fund: 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: The Road fund accounts for construction, reconstruction, improvement, repair maintenance, and operations of the County's roads.
- Industrial Development Revolving Fund: The Industrial Development fund accounts for the activities of the County's North Coast Business Park property.

The County reports each of its two 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: This District is responsible for the operation and maintenance of the sewer system in Westport.
- Jail Commissary: This fund accounts for the sales and related expense of commissary items to inmates.

Fiduciary Funds: Account for resources received and held by the County on behalf of other government entities, private industries, and others as provided for in Oregon Revised Statutes.

##### **D. Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe which transactions are recorded with the various financial statements. Basis of accounting refers to when transactions are recorded regardless of the measurement focus.

The government-wide financial statements and the proprietary funds financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting, as are the 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

## CLATSOP COUNTY, OREGON

### Notes to Financial Statements

June 30, 2010

#### **Note 1 - Summary of significant accounting policies (continued)**

##### **D. Measurement Focus and Basis of Accounting (continued)**

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services, and producing and delivering goods in connection with a proprietary fund's principle ongoing operations. The principle operating revenues of the County's Sewer and Commissary Funds are charges to customers for sales and services. These funds also recognize fees intended to recover the cost of connecting new customers to the County's utility systems as operating revenue. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and overheads, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, long-term compensated absences are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

A deferred revenue liability arises in the governmental funds balance sheet when potential revenue does not meet both the measurable and available criteria for recognition in the current period. This unavailable deferred revenue consists primarily of uncollected property taxes and assessments not deemed available to financial operation of the current period. In the government-wide statement of net assets, with a full accrual basis of accounting, revenue must be recognized as soon as it is earned regardless of its availability. Thus, the liability created on the governmental fund balance sheet for unavailable deferred revenue is eliminated. Note that deferred revenues also arise outside the scope of measurement focus and bases of accounting, such as when the County receives resources before it has a legal claim to them. For instance, when grant monies are received prior to the incurrence of qualifying expenditures.

Similar to the way its revenues are recorded, governmental funds only record those expenditures that affect current financial resources. Principal and interest on general long-term debt are recorded as fund liabilities only when due. Vested compensated absences are recorded as expenditures only to the extent that they are expended to be liquidated with expendable financial resources. In the government-wide financial statements, however, with a full accrual basis of accounting, all expenditures affecting the economic resource status of the government must be recognized. Thus, the expense and related accrued liability for long term portions of debt and compensated absences must be included.

The proprietary financial statements have incorporated all applicable Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on accounting procedures issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements in order to avoid double counting of revenues, expenditures and internal balances.

## **CLATSOP COUNTY, OREGON**

### **Notes to Financial Statements**

June 30, 2010

#### **Note 1 - Summary of significant accounting policies (continued)**

##### **E. Cash and Investments**

For the purposes of the statement of cash flows the County considers all highly liquid investments with an original maturity of three months or less when purchased, to be cash equivalents.

Investments included in cash and cash equivalents are reported at fair value. The County invests in the State of Oregon Local Government Investment Pool, which is authorized by Oregon Revised Statutes. Interest earned from pooled investments is allocated based on a fund's portion of the total investment balance. The County maintains depository insurance under Federal depository insurance funds and state and financial institution collateral pools for its cash deposits and investments, except the Local Government Investment Pool, which is exempt from statutes requiring such insurance.

##### **F. Receivables**

Uncollected property taxes receivable collected within sixty days following year end are considered measurable and available and are recognized as revenues. All other uncollected property taxes receivable are offset by deferred revenue and, accordingly, have not been recorded as revenue. Property taxes are assessed and become a lien against the property as of July 1 each year and are payable in three installments on November 15, February 15, and May 15 following the lien date. Taxes unpaid and outstanding on May 16 are considered delinquent.

Assessments receivable are recognized at the time property owners are assessed for property improvements. Assessments receivable expected to be collected within sixty days following year end and are considered measurable and available and are recognized as revenue. All other assessments receivable are offset by deferred revenue and, accordingly, have not been recorded as revenue.

Receivables for grants and state shared revenues, included in accounts receivable are recorded as revenues in governmental fund types as earned. Receivables of the proprietary fund types are recorded as revenues as earned, including services earned but not billed.

##### **G. Inventories**

Inventories consist of expendable supplies held for maintenance and improvements. Inventories are stated at cost on a first-in/first-out basis and charged to expenses as used.

##### **H. Capital assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, culverts, etc), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are charged to expenditures as purchased in the governmental fund statements, and capitalized in the proprietary fund statements. Capital assets are recorded at historical cost, or estimated historical cost if actual cost is not available. Donated capital assets are recorded at their estimated fair market value at the time received.

Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or more, and having useful lives extending beyond a single reporting period. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No interest costs were capitalized during the year ended June 30, 2010.

## CLATSOP COUNTY, OREGON

### Notes to Financial Statements

June 30, 2010

#### **Note 1 - Summary of significant accounting policies (continued)**

Depreciation on exhaustible assets is recorded as an unallocated expense in the Statement of Activities with accumulated depreciation reflected in the Statement of Net Assets and is provided on the straight-line basis over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Buildings	40
Improvements	25
Infrastructure	25-40
Vehicles & Heavy Equipment	5
Office Furniture & Equipment	5

#### **I. Deferred Revenues**

Deferred revenues represent uncollected property taxes and other revenues not deemed available to finance operations of the current period.

#### **J. Compensated Absences**

Accumulated vested vacation pay is accrued as it is earned in the government-wide and proprietary financial statements. For governmental funds, accumulated vested vacation pay is maintained 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.

#### **K. Net Assets and Fund Equity**

In the government-wide financial statements and proprietary funds financial statements, net assets are reported in three categories: net assets invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. Net assets invested in capital assets, net of related debt represents capital assets less accumulated depreciation less outstanding principal of related debt. Net assets invested in capital assets, net of related debt does not include the unspent proceeds of capital debt. Restricted net assets represent net assets restricted by parties outside of the County (such as creditors, grantors, contributors, laws, and regulations of other governments) and include unspent proceeds of bonds issued to acquire or construct capital assets.

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriations or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

#### **L. Use of Restricted Resources**

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



## **CLATSOP COUNTY, OREGON**

### **Notes to Financial Statements**

June 30, 2010

#### **Note 1 - Summary of significant accounting policies (continued)**

##### **M. Accounting Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted requires that management make estimates and assumptions which affect the reporting amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimated.

#### **Note 2 - Stewardship, Compliance, and Accountability**

##### **A. Budgetary information**

Annual budgets are adopted on a basis consistent with Oregon Revised Statutes (ORS 294 - Local Budget Law).

On or before June 30 of each year, the County enacts a resolution approving the budget, appropriating the expenditures, and levying the property taxes. Prior to enacting this resolution, the proposed budget is presented to a budget committee consisting of members of the County Board of Commissioners and a like number of interested citizens. The budget committee presents the budget to the County Board of Commissioners for budget hearings prior to enactment of the resolution.

The resolution authorizing appropriations for each fund sets the legal level of control by which expenditures cannot legally exceed appropriations. Total expenditures by department as established by the resolution are the legal level of control for the general fund. Expenditure categories of personal services, materials and services, capital outlay, debt service, and contingency are the legal levels of control for all other funds. The detail budget document, however, is required to contain more specific information for the above mentioned expenditure categories.

Unexpected additional resources may be added to the budget through the use of a supplemental budget. A supplemental budget requires hearings before the public, publications in newspapers, and adoption by the County Board of Commissioners. Management may modify original and supplemental budgets by the use of appropriation transfers between the legal levels of control within a fund. Such transfers require approval by the County Board of Commissioners. Management may not amend the budget without seeking approval of the Board.

##### **B. Deficit fund equity/net assets**

The Commission on Child and Families fund had deficit net assets of \$4,741 as of June 30, 2010. The deficit was caused by the accrual of compensated absences without charging other funds for the amount accrued.

## CLATSOP COUNTY, OREGON

### Notes to Financial Statements

June 30, 2010

#### **Note 3 - Cash and Cash Equivalents**

The County maintains a cash and investment pool for its cash and cash equivalents in which each fund participates. Cash and investments are comprised of the following:

Petty Cash	\$	6,290
Deposits with financial institutions		3,912,492
Local government investment pool		<u>23,693,185</u>
Total		27,611,967
Less cash and cash equivalents reported in agency funds		
Cash and cash equivalents		(2,506,428)
Restricted cash		<u>(8,055)</u>
Cash and cash equivalent, as reported in statement of net assets	\$	<u>25,097,484</u>

#### **A. Interest rate risk**

In accordance with its investment policy, the government manages its exposure to declines in fair values by limiting the weighted average maturity of its investments portfolio in accordance with ORS 294.035. As of June 30, 2010, 76.78% of the investments in the LGIP mature within 93 days, 7.3% mature from 94 days to one year, 15.5% mature from one year to three years, and 0.4% are in defaulted securities.

#### **B. Credit risk**

State statutes authorize Clatsop County to invest in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, and the State Treasurer's Oregon Local Government Investment Pool, among others. Clatsop County has an investment policy that would further limit its investment choices as follows:

State of Oregon Local Government Pool	100%
Certificates of Deposit	25%
United States Treasury Bills, Bonds, Notes	25%
Banker's Acceptances (BA's) OR Issue	25%
Repurchase Agreements (All to be fully collateralized by US Government & US Obligation Marked to the Market)	10%

The County's investment in the Local Government Investment Pool is considered unclassified as to credit risk because it is not evidenced by securities that exist in physical or book entry form.

## CLATSOP COUNTY, OREGON

### Notes to Financial Statements

June 30, 2010

#### **Note 3 - Cash and Cash Equivalents (continued)**

##### **C. Concentration of credit risk**

The Oregon State Treasurer maintains the Oregon Short Term Fund (OSTF), of which the Local Government Investment Pool (LGIP) is a part. Participation by local governments is voluntary. The State of Oregon investment policies are governed by statute and the Oregon Investment Council. In accordance with Oregon Statutes, funds are invested as a prudent investor would do, exercising reasonable care, skill and caution. LGIP was created to offer a short-term investment alternative to Oregon local governments and it is not registered with the U.S. Securities and Exchange Commission. The investments are regulated by the OSTF and approved by the Oregon Investment Council (ORS 294.805 to 294.895). At June 30, 2010, the fair value of the City's deposits with the LGIP approximates cost. The OSTF financial statements are available at <http://www.ost.state.or.us/>.

The LGIP's portfolio concentration of credit risk at June 30, 2010 included: U.S. Agency Bonds (21%), Corporate Notes (26.6%), Commercial Paper (20.9%), U.S. Agency Discount Notes (19.2%), Government Guaranteed Corporate Securities (9.5%), U.S. Treasury Bills (2.3%), and Certificates of Deposits (.5%). The credit risk associated with the investments was: AAA rating (48.7%), AA rating (15%), A rating (34.9%), BBB rating (0.5%), ratings withdrawn (0.4%), and not rated (.5%).

##### **D. Custodial credit risk - deposits**

In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned. ORS Chapter 295 governs the collateralization of Oregon public funds and provides the statutory requirements for the Public Funds Collateralization Program. The Public Funds Collateralization Program was created by the Office of the State Treasurer to facilitate bank depository, custodian and public official compliance with ORS 295. Bank depositors, which are part of a shared liability pool, are required to pledge collateral against any public funds deposits in excess of deposit insurance amounts. ORS 295 sets the specific value of the collateral, as well as the type of collateral that are acceptable. Oregon Revised Statutes require the depository institution to pledge collateral against any public funds deposits in excess of deposit insurance amounts. Depositories are required to pledge collateral valued from 10% to 110% of their quarter-end public fund deposits. The County's total bank balance, at June 30, 2010, shown on the bank statements was \$4,276,038. Of these deposits, \$525,743 was covered by federal depository insurance. The remaining balance of \$3,750,295 was covered by the Public Funds Collateralization Program.

#### **Note 4 - Property Taxes**

Property taxes receivable, which have been collected within sixty days subsequent to year end, are considered measurable and available and are therefore recognized as revenue.

All other property taxes receivable are offset by deferred revenue and, accordingly, have not been recorded as revenue. Real and personal property taxes are levied as of July 1 of each fiscal year on values assessed as of that date. Property taxes attach as an enforceable lien on both real and personal property as of July 1 and are due and payable in three installments on November 15, February 15, and May 15.

Assessments receivable are amounts billed to property owners upon completion of the benefiting project. Uncollected taxes and assessments are deemed to be substantially collectible or recoverable through liens. Therefore, no allowance for uncollectible accounts has been established.

# CLATSOP COUNTY, OREGON

## Notes to Financial Statements

June 30, 2010

### Note 5 - Capital Assets

Capital asset activity for the year ended June 30, 2010 was as follows:

	Governmental Activities		
	2009	Additions	Transfers and Retirements
			2010
<b>Capital assets, not being depreciated:</b>			
Land	\$ 6,734,202	\$ 12,664	\$ -
Construction in progress	36,945	22,477	(36,945)
Infrastructure	66,836,399	-	-
Total capital assets, not being depreciated	73,607,546	35,141	(36,945)
<b>Capital assets being depreciated:</b>			
Buildings and improvements	19,741,904	570,998	(33,683)
Equipment and vehicles	8,085,021	523,756	(522,299)
Infrastructure	280,883,172	92,318	36,945
Computer equipment	826,080	36,706	-
Furniture & fixtures	140,601	62,290	-
Tools & equipment	1,144,776	-	-
Intangibles	2,127,060	-	-
Total capital assets being depreciated	312,948,614	1,286,068	(519,037)
Total capital assets	386,556,160	1,321,209	(555,982)
<b>Less accumulated depreciation for:</b>			
Buildings and improvements	(3,586,052)	(602,700)	22,700
Equipment and vehicles	(6,645,087)	(598,871)	522,299
Infrastructure	(154,114,690)	(8,702,983)	-
Computer equipment	(608,314)	(91,936)	-
Furniture & fixtures	(93,172)	(3,690)	-
Tools & equipment	(1,001,440)	(50,078)	-
Intangibles	(2,046,682)	(36,875)	-
Total accumulated depreciation	(168,095,437)	(10,087,133)	544,999
Net depreciable capital assets	144,853,177	(8,801,065)	25,962
<b>Net capital assets</b>	<b>\$ 218,460,723</b>	<b>\$ (8,765,924)</b>	<b>\$ (10,983)</b>

Governmental depreciation was not charged to specific functions or programs of the County. Capital assets are used throughout the County and are therefore unallocated. Depreciation expense is recorded on the statement of activities as unallocated depreciation expense.

# CLATSOP COUNTY, OREGON

## Notes to Financial Statements

June 30, 2010

### **Note 5 - Capital Assets (continued)**

	Business-type Activities		
	2009	Additions	Transfers and Retirements
<b>Capital assets, not being depreciated:</b>			
Land	\$ 22,039	\$ -	\$ -
Total capital assets, not being depreciated	22,039	-	-
<b>Capital assets being depreciated:</b>			
Buildings and improvements	2,332,748	-	-
Equipment and vehicles	96,109	-	-
Computer equipment	14,276	-	-
Total capital assets being depreciated	2,443,133	-	-
<b>Less accumulated depreciation for:</b>			
Buildings and improvements	(1,290,099)	(107,410)	-
Equipment and vehicles	(15,301)	(19,222)	-
Computer equipment	(9,818)	(892)	-
Total accumulated depreciation	(1,315,218)	(127,524)	-
Net depreciable capital assets	1,127,915	(127,524)	-
<b>Net capital assets</b>	<b>\$ 1,149,954</b>	<b>\$ (127,524)</b>	<b>\$ -</b>

Depreciation expense was charged to the functions/programs of the primary government as follows:

Business-type activities:	
Westport Sewer Operating	\$ 112,224
Jail Commissary Fund	15,300
Total	<u>\$ 127,524</u>

# CLATSOP COUNTY, OREGON

## Notes to Financial Statements

June 30, 2010

### **Note 6 - Interfund Receivable, Payables, and Transfers**

	<u>Transfer In</u>	<u>Transfer Out</u>
Major Governmental Funds		
General Fund	\$ 1,098,300	\$ 1,646,182
General Roads	<u>3,238,000</u>	<u>248,000</u>
Total Major Governmental Funds	<u>4,336,300</u>	<u>1,894,182</u>
Non-major Governmental Funds	<u>2,105,382</u>	<u>4,535,500</u>
Proprietary Funds		
Jail Commissary Fund	-	12,000
Westport Sewer Service District	<u>12,000</u>	<u>12,000</u>
Total Proprietary Funds	<u>12,000</u>	<u>24,000</u>
Total All Funds	<u>\$ 6,453,682</u>	<u>\$ 6,453,682</u>
Receivables and payables	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 93,663	-
Non-major Governmental Funds	-	\$ 93,663

Interfund transfers are used to pay for administrative services provided by the general fund and contribute to the cost of capital projects.

Interfund balances consist of cash advances by the general fund to nonmajor governmental funds.

### **Note 7 - Long Term Debt**

During the year ended June 30, 2010, long-term liability activity was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<b>Governmental Activities</b>		-	-	-	-
Bond payable	\$ 5,025,796	\$ -	\$ 855,000	\$ 4,170,796	\$ 920,000
Loan payable	2,835,769	-	243,343	2,592,426	229,062
Compensated absences	<u>744,183</u>	<u>784,712</u>	<u>744,183</u>	<u>784,712</u>	<u>784,712</u>
Total governmental activities	<u>\$ 8,605,748</u>	<u>\$ 784,712</u>	<u>\$ 1,842,526</u>	<u>\$ 7,547,934</u>	<u>\$ 1,933,774</u>
<b>Business-type activities</b>		-	-	-	-
Loan payable	<u>\$ 105,614</u>	<u>\$ -</u>	<u>\$ 4,580</u>	<u>\$ 101,034</u>	<u>\$ 4,709</u>
Total business-type activities	<u>\$ 105,614</u>	<u>\$ -</u>	<u>\$ 4,580</u>	<u>\$ 101,034</u>	<u>\$ 4,709</u>

**CLATSOP COUNTY, OREGON**

## Notes to Financial Statements

June 30, 2010

**Note 7 - Long Term Debt (continued)****A. Governmental Activities****Bond Payable**

Limited tax pension bond, Series 2004, in the amount of \$8,545,000: interest varying between 2.13% to 5.57% over the life of the bond with annual payments from the year 2004 through the year 2014.

Annual debt service requirements to maturity for bonds payable are as follows:

Governmental Activities			
Year ending June 30,	Principal	Interest	Total
2011	\$ 920,000	\$ 223,273	\$ 1,143,273
2012	1,000,000	175,461	1,175,461
2013	1,080,000	122,961	1,202,961
2014	1,170,796	65,181	1,235,977
	<u>\$ 4,170,796</u>	<u>\$ 586,876</u>	<u>\$ 4,757,672</u>

**Note Payable**

On May 10, 2006, the County received a loan in the amount of \$4,000,000 to finance renovations for the courthouse and county facilities. Monthly payments of \$31,179 including interest at 4.5% are required.

Annual debt service requirements to maturity for notes payable are as follows:

Governmental Activities			
Year ending June 30,	Principal	Interest	Total
2011	\$ 255,864	\$ 118,280	\$ 374,144
2012	267,246	106,898	374,144
2013	279,731	94,413	374,144
2014	292,493	81,651	374,144
2015	305,838	68,306	374,144
2016 - 2019	1,191,254	127,338	1,318,592
	<u>\$ 2,592,426</u>	<u>\$ 596,886</u>	<u>\$ 3,189,312</u>

## CLATSOP COUNTY, OREGON

### Notes to Financial Statements

June 30, 2010

#### **Note 7 - Long Term Debt (continued)**

##### **B. Business-Type Activities**

###### Note Payable

In 2007 the County received a loan in the amount of \$112,250 from the State of Oregon Department of Environmental Quality (DEQ) for wastewater treatment improvements for the Westport Sewer Service District. Payments are made biannually to include an annual fee of .50% and interest at 2.81%.

Annual debt service requirements to maturity for notes payable are as follows:

Business-Type Activities			
Year ending June 30,	Principal	Interest	Total
2011	\$ 4,709	\$ 2,807	\$ 7,516
2012	4,843	2,673	7,516
2013	4,980	2,536	7,516
2014	5,121	2,395	7,516
2015	5,266	2,250	7,516
2016 - 2020	28,651	8,929	37,580
2021 - 2025	32,941	4,639	37,580
2026 - 2030	14,523	513	15,036
	<u>\$ 101,034</u>	<u>\$ 26,742</u>	<u>\$ 127,776</u>

#### **Note 8 - Pension plan**

##### **A. Plan Description**

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

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



## CLATSOP COUNTY, OREGON

### Notes to Financial Statements

June 30, 2010

#### **Note 8 - Pension plan (continued)**

##### **B. Funding Policy**

Members of PERS are required to contribute 6.00% of their salary covered under the plan, which is invested in the OPSRP Individual Account Program; this is paid by the County. The County is required by ORS 238.225 to contribute at an actuarially determined rate for the qualifying employees under the OPERF plan, and a general service rate for the qualifying employees under the OPSRP plan. The OPERF rate for the year ended June 30, 2010 was 3.85% and the annual pension cost was \$1,153,041. The OPSRP rates in effect for the year ended June 30, 2010 for general service and police/fire were 2.11% and 4.82%, respectively. The contribution requirements for plan members are established by ORS Chapter 238 and may be amended by an act of the Oregon Legislature.

Oregon General Obligation Pension Bonds were issued to fund the States' share of the Unfunded Actuarial Liability and \$2 billion was delivered directly to PERS. Over the next 24 years the State will be obligated to make the principal and interest payments on the pension obligation bonds. All benefiting agencies, counties, and cities are charged the same rate to pay this debt service. The County incurred \$1,119,436 in pension bond assessment during the fiscal year ending June 30, 2010.

##### **C. Annual Pension Cost**

Contribution information for the years ended June 30, 2010, 2009, and 2008 were as follows:

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>% of APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/2008	\$ 1,472,482	100 %	\$ -
6/30/2009	1,559,496	100 %	-
6/30/2010	1,153,041	100 %	-

In addition to the required contribution, the County contributed the proceeds of the Limited Tax Pension Bonds Series 2002, and recognized a pension asset of \$10,295,599 at June 30, 2004. The County is amortizing the pension asset over a 10 year period. The pension asset for the year ended June 30, 2010, is as follows:

Decrease in pension asset:	
Pension asset July 01, 2009	\$5,147,799
Annual Amortization	<u>(1,029,560)</u>
Pension asset June 30, 2010	<u>\$4,118,239</u>

#### **Note 9 - Post Employment Benefits Other than Pensions**

The County implemented Governmental Accounting Standards Board Statement No. 45 (GASB 45), Accounting and Financial Reporting by Employers for Postemployment Benefits other than Pensions, in the current fiscal year. To comply with GASB 45, the County must account for other postemployment benefits (OPEB) using the accrual basis of accounting rather than a pay-as-you-go basis. Under accrual accounting, a liability must be recognized when employees earn OPEB rather than when the benefits are paid. To determine OPEB liabilities, the County must obtain an actuarial valuation every two years.

## CLATSOP COUNTY, OREGON

### Notes to Financial Statements

June 30, 2010

#### **Note 9 - Post Employment Benefits Other than Pensions (continued)**

##### **A. Plan Description**

The County administers an agent multiple-employer defined benefit healthcare plan. The County allows retirees to continue health insurance coverage for themselves and their qualified dependents at the same rates as active employees, until they become eligible for Medicare, as required by ORS 243.303. In addition to the requirements imposed by ORS 243.303, benefits provided to employees and retirees are established and may be amended by the County's board of commissioners in conjunction with various collective bargaining agreements. The County's post employment healthcare plan does not issue a separate stand-alone financial report.

##### **B. Funding Policy**

Retirees pay the entire cost of the premium at blended rates. The County's only contribution is the implicit rate subsidy which continues to be financed on a pay-as-you-go basis. Contribution requirements are established and may be amended by the County's board of commissioners in conjunction with various collective bargaining agreements. Current health care premiums due for retirees and their spouses are modeled using an average monthly premium of \$527 per retiree per month and \$561 per spouse per month.

##### **C. Annual OPEB Cost and Net OPEB Obligation**

The County's annual OPEB cost is calculated based on the annual required contribution (ARC) determined by the actuary. The ARC represents a level of 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 following table shows the County's annual OPEB cost (the ARC), the amount actually contributed (implicit benefits paid) to the plan and changes in the County's net OPEB obligation for the fiscal year ended June 30, 2010.

Annual Required Contribution (ARC)	\$	522,719
Interest in prior year Net OPEB Obligation		15,608
Adjustment to ARC		(24,483)
Implicit Benefit Payments		<u>(137,146)</u>
Increase in Net OPEB Obligation		376,698
Net OPEB Obligation - beginning of year		<u>346,848</u>
Net OPEB Obligation - end of year	\$	<u><u>723,546</u></u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal years ended June 30, 2010, 2009 and 2008 were as follows. Annual OPEB Costs are not available for fiscal years prior to fiscal year ending June 30, 2008.

Fiscal Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
06/30/2008	N/A	N/A	\$ -
06/30/2009	\$ 436,829	21 %	\$ 346,848
06/30/2010	\$ 513,844	27 %	\$ 723,546

## CLATSOP COUNTY, OREGON

### Notes to Financial Statements

June 30, 2010

#### **Note 9 - Post Employment Benefits Other than Pensions (continued)**

##### **D. Funding Status and Funding Progress**

As of August 1, 2008, the most recent actuarial valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was \$3,219,506, and the actuarial value of assets was zero, resulting in an unfunded accrued liability of \$3,219,506. The funded status of the plan at June 30, 2010, based on the August 1, 2008 actuarial valuation was as follows:

Actuarial Valuation Date	Actuarial Valuation of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Annual Covered Payroll	UAAL as a % of Covered Payroll
8/1/2006	\$ -	\$ 2,472,284	\$ 2,472,284	0.0 %	\$ 10,510,160	24.0 %
8/1/2008	\$ -	\$ 3,219,506	\$ 3,219,506	0.0 %	\$ 11,012,320	29.2 %

##### **E. Actuarial Methods and Assumptions**

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about the future employment, mortality, and healthcare cost trends. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Since the County implemented GASB 45 in the current year, the multiyear schedule of funding progress, normally presented as required supplementary information, has been omitted.

Projections of benefits for financial reporting purposes are based on the types of benefits provided under the substantive plan (the plan as understood by the employer and plan members) at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

For the August 1, 2008 actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included a discount rate of 4.5%, projected salary increases of 3.75% compounded annually, and a healthcare cost trend rate of 8.0% in the first year, 7.0% in the second year, 6.5% in the third year, 6.0% for the 4th year through 14th year, 5.5% for the 15th through 29th year, and 5.0% thereafter. The UAAL is being amortized as a level percentage of payroll over 15 years on a closed basis.

#### **Note 10 - Risk management**

The County is exposed to various risks of loss. Insurance coverage is provided by the County, which carries commercial insurance. Settled claims resulting from risks of loss have not exceeded commercial insurance coverage in any of the past three years.

#### **Note 11 - Contingency**

Grant funds received or receivable are subject to audit and adjustments by the grantor agencies. Any disallowed costs, including amounts already collected, may constitute a liability of the applicable funds.

## **CLATSOP COUNTY, OREGON**

### **Notes to Financial Statements**

June 30, 2010

#### **Note 12 - Litigation**

Management of the County believes that total amount of liability, if any, which may arise from claims and lawsuits pending against Clatsop County beyond that which is covered by insurance, would not have a material effect on the County's financial condition.

#### **Note 13 - Intergovernmental Agreement**

The County entered into an intergovernmental agreement ("IGA") for payment of a potential tax refund with all of 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 tax districts in the fiscal year ending June 30, 2010. The County's share is approximately \$759,795. The reserve was held by the County Treasurer 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 disbursements from the taxing districts to pay the debt service requirement.

## **REQUIRED SUPPLEMENTARY INFORMATION**

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements.

- Budgetary Comparison Schedules
  - ◆ General Fund
  - ◆ General Roads Fund
  - ◆ Industrial Development Revolving Fund

CLATSOP COUNTY, OREGON  
GENERAL FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Taxes	\$ 7,063,800	\$ 7,063,800	\$ 7,427,851	\$ 364,051
Timber revenues	2,051,800	2,051,800	2,336,082	284,282
Charges for services	735,500	735,500	770,489	34,989
Licenses and permits	284,000	284,000	302,257	18,257
Fines and forfeitures	41,500	41,500	38,334	(3,166)
Interest	151,800	151,800	104,097	(47,703)
Other revenues	1,017,600	1,017,600	1,063,987	46,387
Intergovernmental	<u>3,296,600</u>	<u>3,338,400</u>	<u>3,396,972</u>	<u>58,572</u>
Total revenues	<u>14,642,600</u>	<u>14,684,400</u>	<u>15,440,069</u>	<u>755,669</u>
<b>Expenditures:</b>				
General government	5,414,600	5,522,700	5,283,366	239,334
Public safety	7,818,100	7,840,100	7,487,014	353,086
Land use, housing and transportation	628,600	789,100	771,501	17,599
Culture and recreation	170,200	170,200	169,934	266
Health and human services	305,800	305,800	290,835	14,965
Contingency	<u>831,400</u>	<u>211,800</u>	<u>-</u>	<u>211,800</u>
Total expenditures	<u>15,168,700</u>	<u>14,839,700</u>	<u>14,002,650</u>	<u>837,050</u>
Excess revenues over (under) expenditures	<u>(526,100)</u>	<u>(155,300)</u>	<u>1,437,419</u>	<u>1,592,719</u>
<b>Other financing sources (uses):</b>				
Transfers in	1,106,600	1,106,600	1,098,300	(8,300)
Transfers out	<u>(1,391,800)</u>	<u>(1,762,600)</u>	<u>(1,646,182)</u>	<u>116,418</u>
Total other financing sources (uses)	<u>(285,200)</u>	<u>(656,000)</u>	<u>(547,882)</u>	<u>108,118</u>
Net change in fund balances	<u>(811,300)</u>	<u>(811,300)</u>	<u>889,537</u>	<u>1,700,837</u>
<b>Fund Balance:</b>				
Beginning of year	<u>2,086,500</u>	<u>2,086,500</u>	<u>3,114,423</u>	<u>1,027,923</u>
End of year	<u>\$ 1,275,200</u>	<u>\$ 1,275,200</u>	<u>\$ 4,003,960</u>	<u>\$ 2,728,760</u>
Reconciliation Budgetary Basis to Modified Accrual Basis Fund Balance:				
Ending Budgetary Fund Balance			\$ 4,003,960	
Inventory			<u>3,512</u>	
			<u>\$ 4,007,472</u>	

CLATSOP COUNTY, OREGON  
GENERAL ROADS

Schedule of Revenues, Expenditures, and Changes in Fund Balance--

Budget and Actual

For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Admin & Support:				
Other revenues	\$ -	\$ -	\$ 265	\$ 265
Maint & Construction:				
Charges for services	557,700	557,700	442,057	(115,643)
Interest	34,000	34,000	19,062	(14,938)
Other revenues	14,300	14,300	33,306	19,006
Intergovernmental	<u>1,661,700</u>	<u>1,661,700</u>	<u>1,719,997</u>	<u>58,297</u>
Subtotal	<u>2,267,700</u>	<u>2,267,700</u>	<u>2,214,422</u>	<u>(53,278)</u>
Total revenues	<u>2,267,700</u>	<u>2,267,700</u>	<u>2,214,687</u>	<u>(53,013)</u>
<b>Expenditures:</b>				
Admin & Support:				
Personal service	384,500	384,500	339,911	44,589
Materials and service	154,500	154,500	106,666	47,834
Other charges	<u>52,400</u>	<u>52,400</u>	<u>52,400</u>	<u>-</u>
Subtotal	<u>591,400</u>	<u>591,400</u>	<u>498,977</u>	<u>92,423</u>
Maint & Construction:				
Personal service	1,969,500	1,969,500	1,905,821	63,679
Materials and service	3,172,400	3,172,400	2,477,388	695,012
Other charges	<u>564,600</u>	<u>564,600</u>	<u>383,483</u>	<u>181,117</u>
Subtotal	<u>5,706,500</u>	<u>5,706,500</u>	<u>4,766,692</u>	<u>939,808</u>
Contingency	<u>1,170,600</u>	<u>1,170,600</u>	<u>-</u>	<u>1,170,600</u>
Total expenditures	<u>7,468,500</u>	<u>7,468,500</u>	<u>5,265,669</u>	<u>2,202,831</u>
Excess revenues under expenditures	<u>(5,200,800)</u>	<u>(5,200,800)</u>	<u>(3,050,982)</u>	<u>2,149,818</u>
<b>Other financing sources (uses):</b>				
Transfers in	3,238,000	3,238,000	3,238,000	-
Transfers out	<u>(248,000)</u>	<u>(248,000)</u>	<u>(248,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>2,990,000</u>	<u>2,990,000</u>	<u>2,990,000</u>	<u>-</u>
Net change in fund balances	<u>(2,210,800)</u>	<u>(2,210,800)</u>	<u>(60,982)</u>	<u>2,149,818</u>
<b>Fund Balance:</b>				
Beginning of year	<u>2,210,800</u>	<u>2,210,800</u>	<u>2,247,148</u>	<u>36,348</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,186,166</u>	<u>\$ 2,186,166</u>

Reconciliation Budgetary Basis to Modified Accrual Basis:

	<u>Net Change in Fund Balance</u>	<u>Fund Balance</u>
Budgetary Basis	\$ (60,982)	\$ 2,186,166
Change in inventory	<u>78,917</u>	
Ending inventory		<u>362,559</u>
Modified accrual basis	<u>\$ 17,935</u>	<u>\$ 2,548,725</u>

CLATSOP COUNTY, OREGON  
INDUSTRIAL DEVELOPMENT REVOLVING FUND  
Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Interest	\$ 225,000	\$ 225,000	\$ 200,730	\$ (24,270)
Land Sales	<u>4,300,000</u>	<u>4,300,000</u>	<u>-</u>	<u>(4,300,000)</u>
Total revenues	<u>4,525,000</u>	<u>4,525,000</u>	<u>200,730</u>	<u>(4,324,270)</u>
<b>Expenditures:</b>				
Materials and service	122,000	122,000	127,180	(5,180)
Other charges	2,350,000	2,350,000	-	2,350,000
Capital outlay	3,321,000	3,321,000	13,847	3,307,153
Contingency	<u>2,497,600</u>	<u>2,497,600</u>	<u>-</u>	<u>2,497,600</u>
Total expenditures	<u>8,290,600</u>	<u>8,290,600</u>	<u>141,027</u>	<u>8,149,573</u>
Excess revenues over (under) expenditures	<u>(3,765,600)</u>	<u>(3,765,600)</u>	<u>59,703</u>	<u>3,825,303</u>
<b>Other financing sources (uses):</b>				
Net change in fund balances	(3,765,600)	(3,765,600)	59,703	3,825,303
<b>Fund Balance:</b>				
Beginning of year	<u>3,765,600</u>	<u>3,765,600</u>	<u>4,135,081</u>	<u>369,481</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,194,784</u>	<u>\$ 4,194,784</u>



## **OTHER SUPPLEMENTARY INFORMATION**

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but which are presented for purposes of additional analysis.

Such statements and schedules include:

- Combining Statements – Nonmajor Governmental Funds
- Combining Statements – Fiduciary Funds
- Budgetary Comparison Schedules – General Fund Expenditures
- Budgetary Comparison Schedules – Major Debt Service Funds
- Budgetary Comparison Schedules – Nonmajor Governmental Funds
- Budgetary Comparison Schedules – Enterprise Funds
- Other Financial Schedules

## COMBINING STATEMENTS

### Nonmajor Governmental Funds

#### **Special Revenue Funds**

These funds account for revenue derived from specific taxes or other earmarked revenue sources, which are legally restricted to expenditures for specified purposes. Funds included in this category:

County Clerk Records  
Rural Law Enforcement District  
Health & Human Services  
Child Support  
Juvenile Detention Center  
Juvenile Crime Prevention  
Commission on Child & Families  
Community Corrections P&P  
Marine Patrol  
Gambling/Drug Task Force  
Miscellaneous Grants  
Building Codes  
CEDC Fisheries  
Special Projects  
General Roads Equipment Replacement  
Insurance Reserve  
Land Corner Preservation  
Fair Board  
Child Custody Mediation  
Video Lottery  
Liquor Enforcement  
Courthouse Security  
Bike Paths  
Law Library  
Animal Shelter Donations  
Park & Land Acquisition & Maintenance  
Emergency Communication  
Road District #1  
State Timber Enforcement  
Carlyle Apartments  
4-H & Extension Service District  
Mental Health Grants

#### **Debt Service Funds**

Bond Proceeds and Retirement  
Bond & UAL Reserve

**CLATSOP COUNTY, OREGON**

## Nonmajor Governmental Funds

## Combining Balance Sheet

June 30, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 11,031,021	\$ 3,156,036	\$ 14,187,057
Due from other government entities	60,724	-	60,724
Accounts	493,924	-	493,924
Taxes	371,123	-	371,123
Loan receivable	68,641	-	68,641
Prepays	18,018	-	18,018
Total assets	<u>\$ 12,043,451</u>	<u>\$ 3,156,036</u>	<u>\$ 15,199,487</u>
<b>Liabilities</b>			
Accounts payable and other current liabilities	\$ 281,384	\$ -	\$ 281,384
Deposits	8,190	-	8,190
Deferred Revenue	365,719	-	365,719
Payroll and related accruals	107,322	-	107,322
Due to other funds	93,663	-	93,663
Total liabilities	<u>856,278</u>	<u>-</u>	<u>856,278</u>
<b>Fund Balances</b>			
Debt service		3,156,036	3,156,036
Special revenue fund	11,187,173	-	11,187,173
Total fund equity	<u>\$ 11,187,173</u>	<u>\$ 3,156,036</u>	<u>\$ 14,343,209</u>
Total liabilities and fund equity	<u>\$ 12,043,451</u>	<u>\$ 3,156,036</u>	<u>\$ 15,199,487</u>

**CLATSOP COUNTY, OREGON**

## Nonmajor Governmental Funds

## Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

For the Fiscal Year ended June 30, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Total
<b>Revenues</b>			
Taxes	\$ 3,958,783	\$ -	\$ 3,958,783
Timber revenues	1,614,999	-	1,614,999
Charges for services	1,354,256	-	1,354,256
Licenses and permits	412,861	-	412,861
Fines and forfeitures	90,795	-	90,795
Interest	96,037	32,414	128,451
Other revenues	953,989	1,151,539	2,105,528
Intergovernmental	6,085,123	-	6,085,123
Land sales	2,260	-	2,260
<b>Total Revenues</b>	<b>14,569,103</b>	<b>1,183,953</b>	<b>15,753,056</b>
<b>Expenditures</b>			
Current expenditures:			
General government	1,161,146	-	1,161,146
Public safety	5,348,008	-	5,348,008
Land use, housing and transportation	232,808	-	232,808
Culture and recreation	578,324	-	578,324
Economic development	1,484,278	-	1,484,278
Health and human services	3,728,857	-	3,728,857
Capital outlay	799,622	-	799,622
Debt service			-
Principal	243,344	855,000	1,098,344
Interest	130,799	265,218	396,017
<b>Total Expenditures</b>	<b>13,707,186</b>	<b>1,120,218</b>	<b>14,827,404</b>
Excess (deficiency) of revenues over (under) expenditures	<b>861,917</b>	<b>63,735</b>	<b>925,652</b>
<b>Other Financing Sources (uses)</b>			
Transfers in	2,105,382	-	2,105,382
Transfers out	(3,767,100)	(768,400)	(4,535,500)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,661,718)</b>	<b>(768,400)</b>	<b>(2,430,118)</b>
<b>Net Change in Fund Balances</b>	<b>(799,801)</b>	<b>(704,665)</b>	<b>(1,504,466)</b>
<b>Beginning Fund Balance</b>	<b>11,986,974</b>	<b>3,860,701</b>	<b>15,847,675</b>
<b>Ending Fund Balance</b>	<b>\$ 11,187,173</b>	<b>\$ 3,156,036</b>	<b>\$ 14,343,209</b>

**CLATSOP COUNTY, OREGON**  
**NONMAJOR SPECIAL REVENUE FUNDS**

Balance Sheet

June 30, 2010

	County Clerk Records	Rural Law Enforcement District	Health & Human Services	Child Support	Juvenile Detention Center	Juvenile Crime Prevention	Commission on Child & Families	Community Corrections P&P
<b>Assets</b>								
Cash and cash equivalents	\$ 29,186	\$ 2,761,300	\$ 35,939	\$ 9,637	\$ 25,942	\$ 19,076	\$ 1,559	\$ 993,097
Due from other government entities	-	20,871	-	-	-	-	-	-
Accounts receivable	20	-	107,490	23,192	58,696	2,539	11,283	9,638
Taxes receivable	-	128,416	-	-	-	-	-	-
Loan receivable	-	-	-	-	-	-	-	-
Prepays	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 29,206</b>	<b>\$ 2,910,587</b>	<b>\$ 143,429</b>	<b>\$ 32,829</b>	<b>\$ 84,638</b>	<b>\$ 21,615</b>	<b>\$ 12,842</b>	<b>\$ 1,002,735</b>
<b>Liabilities</b>								
Accounts payable and other current liabilities	\$ -	\$ -	\$ 14,918	\$ 175	\$ 7,506	\$ 1,105	\$ 15,888	\$ 17,300
Deposits	-	-	-	-	-	-	-	-
Deferred revenue	-	102,988	-	-	-	-	-	-
Payroll and related accruals	-	-	19,684	1,595	10,015	1,701	1,695	37,251
Due to other funds	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>102,988</b>	<b>34,602</b>	<b>1,770</b>	<b>17,521</b>	<b>2,806</b>	<b>17,583</b>	<b>54,551</b>
<b>Fund Balance</b>								
Unrestricted	29,206	2,807,599	108,827	31,059	67,117	18,809	(4,741)	948,184
<b>Total fund balance</b>	<b>29,206</b>	<b>2,807,599</b>	<b>108,827</b>	<b>31,059</b>	<b>67,117</b>	<b>18,809</b>	<b>(4,741)</b>	<b>948,184</b>
<b>Total liabilities and fund balance</b>	<b>\$ 29,206</b>	<b>\$ 2,910,587</b>	<b>\$ 143,429</b>	<b>\$ 32,829</b>	<b>\$ 84,638</b>	<b>\$ 21,615</b>	<b>\$ 12,842</b>	<b>\$ 1,002,735</b>

(continued on the next page)

**CLATSOP COUNTY, OREGON**  
**NONMAJOR SPECIAL REVENUE FUNDS**

Balance Sheet, continued

June 30, 2010

	<u>Marine Patrol</u>	<u>Gambling/Drug Task Force</u>	<u>Building Codes</u>	<u>CEDC Fisheries</u>	<u>Special Projects</u>	<u>General Roads Equipment Replacement</u>	<u>Insurance Reserve</u>	<u>Land Corner Preservation</u>
<b>Assets</b>								
Cash and cash equivalents	\$ 979	\$ 64,094	\$ 507,939	\$ 140,176	\$ 1,889,946	\$ 59,597	\$ 138,891	\$ 56,943
Due from other government entities	-	-	-	-	-	-	-	-
Accounts receivable	80,809	57	1,652	68,188	-	-	-	133
Taxes receivable	-	-	-	-	-	-	-	-
Loan receivable	-	-	-	-	-	-	-	-
Prepays	-	-	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 81,788</u>	<u>\$ 64,151</u>	<u>\$ 509,591</u>	<u>\$ 208,364</u>	<u>\$ 1,889,946</u>	<u>\$ 59,597</u>	<u>\$ 138,891</u>	<u>\$ 57,076</u>
<b>Liabilities</b>								
Accounts payable and other current liabilities	\$ 53	\$ 281	\$ 1,996	\$ 10,629	\$ 90,249	\$ -	\$ 11,593	\$ 93
Deposits	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Payroll and related accruals	5,237	2,064	13,366	6,461	-	-	-	131
Due to other funds	42,000	-	-	-	-	-	-	-
<b>Total liabilities</b>	<u>47,290</u>	<u>2,345</u>	<u>15,362</u>	<u>17,090</u>	<u>90,249</u>	<u>-</u>	<u>11,593</u>	<u>224</u>
<b>Fund Balance</b>								
Unrestricted	<u>34,498</u>	<u>61,806</u>	<u>494,229</u>	<u>191,274</u>	<u>1,799,697</u>	<u>59,597</u>	<u>127,298</u>	<u>56,852</u>
<b>Total fund balance</b>	<u>34,498</u>	<u>61,806</u>	<u>494,229</u>	<u>191,274</u>	<u>1,799,697</u>	<u>59,597</u>	<u>127,298</u>	<u>56,852</u>
<b>Total liabilities and fund balance</b>	<u>\$ 81,788</u>	<u>\$ 64,151</u>	<u>\$ 509,591</u>	<u>\$ 208,364</u>	<u>\$ 1,889,946</u>	<u>\$ 59,597</u>	<u>\$ 138,891</u>	<u>\$ 57,076</u>

(continued on the next page)

**CLATSOP COUNTY, OREGON**  
**NONMAJOR SPECIAL REVENUE FUNDS**

Balance Sheet, continued

June 30, 2010

	Fair Board	Child Custody Mediation & Drug Project	Video Lottery Fund	Liquor Enforcement Fund	Courthouse Security	Bike Paths	Law Library	Animal Shelter Donations
<b>Assets</b>								
Cash and cash equivalents	\$ 480,422	\$ 97,858	\$ 16,021	\$ 1,274	\$ 172,080	\$ 221,340	\$ 62,456	\$ 256,679
Due from other government entities	6,915	-	-	-	-	-	-	-
Accounts receivable	8,053	2,568	-	655	4,935	1,385	6,456	50
Taxes receivable	39,251	-	-	-	-	-	-	-
Loan receivable	-	-	68,641	-	-	-	-	-
Prepays	18,018	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 552,659</b>	<b>\$ 100,426</b>	<b>\$ 84,662</b>	<b>\$ 1,929</b>	<b>\$ 177,015</b>	<b>\$ 222,725</b>	<b>\$ 68,912</b>	<b>\$ 256,729</b>
<b>Liabilities</b>								
Accounts payable and other current liabilities	\$ 8,315	\$ 1,013	\$ -	\$ -	\$ -	\$ -	\$ 2,065	\$ 1,780
Deposits	8,190	-	-	-	-	-	-	-
Deferred revenue	30,801	-	68,641	-	-	-	-	-
Payroll and related accruals	2,598	110	-	-	-	-	88	-
Due to other funds	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>49,904</b>	<b>1,123</b>	<b>68,641</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,153</b>	<b>1,780</b>
<b>Fund Balance</b>								
Unrestricted	502,755	99,303	16,021	1,929	177,015	222,725	66,759	254,949
<b>Total fund balance</b>	<b>502,755</b>	<b>99,303</b>	<b>16,021</b>	<b>1,929</b>	<b>177,015</b>	<b>222,725</b>	<b>66,759</b>	<b>254,949</b>
<b>Total liabilities and fund balance</b>	<b>\$ 552,659</b>	<b>\$ 100,426</b>	<b>\$ 84,662</b>	<b>\$ 1,929</b>	<b>\$ 177,015</b>	<b>\$ 222,725</b>	<b>\$ 68,912</b>	<b>\$ 256,729</b>

(continued on the next page)

**CLATSOP COUNTY, OREGON**  
**NONMAJOR SPECIAL REVENUE FUNDS**

Balance Sheet, continued

June 30, 2010

	Park & Land Acquisition & Maintenance	Emergency Communication	Road District #1	State Timber Enforcement Fund	Carlyle Apts	4-H & Extension Service Special District	Mental Health Grants	Total Nonmajor Special Revenue Funds
<b>Assets</b>								
Cash and cash equivalents	\$ 1,638,205	\$ 65,864	\$ 468,999	\$ 435,800	\$ 3,567	\$ 359,891	\$ 16,264	\$ 11,031,021
Due from other government entities	-	-	29,522	-	-	3,416	-	60,724
Accounts receivable	-	-	-	-	-	54,462	51,663	493,924
Taxes receivable	-	-	182,728	-	-	20,728	-	371,123
Loan receivable	-	-	-	-	-	-	-	68,641
Prepays	-	-	-	-	-	-	-	18,018
<b>Total assets</b>	<b>\$ 1,638,205</b>	<b>\$ 65,864</b>	<b>\$ 681,249</b>	<b>\$ 435,800</b>	<b>\$ 3,567</b>	<b>\$ 438,497</b>	<b>\$ 67,927</b>	<b>\$ 12,043,451</b>
<b>Liabilities</b>								
Accounts payable and other current liabilities	\$ 4,462	\$ 71,434	\$ -	\$ -	\$ -	\$ 20,529	\$ -	\$ 281,384
Deposits	-	-	-	-	-	-	-	8,190
Deferred revenue	-	-	146,715	-	-	16,574	-	365,719
Payroll and related accruals	-	-	-	-	-	3,214	2,112	107,322
Due to other funds	-	-	-	-	-	-	51,663	93,663
<b>Total liabilities</b>	<b>4,462</b>	<b>71,434</b>	<b>146,715</b>	<b>-</b>	<b>-</b>	<b>40,317</b>	<b>53,775</b>	<b>856,278</b>
<b>Fund Balance</b>								
Unrestricted	1,633,743	(5,570)	534,534	435,800	3,567	398,180	14,152	11,187,173
<b>Total fund balance</b>	<b>1,633,743</b>	<b>(5,570)</b>	<b>534,534</b>	<b>435,800</b>	<b>3,567</b>	<b>398,180</b>	<b>14,152</b>	<b>11,187,173</b>
<b>Total liabilities and fund balance</b>	<b>\$ 1,638,205</b>	<b>\$ 65,864</b>	<b>\$ 681,249</b>	<b>\$ 435,800</b>	<b>\$ 3,567</b>	<b>\$ 438,497</b>	<b>\$ 67,927</b>	<b>\$ 12,043,451</b>



**CLATSOP COUNTY, OREGON**

**NONMAJOR SPECIAL REVENUE FUNDS**

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

For the Fiscal Year Ended June 30, 2010

	County Clerk Records	Rural Law Enforcement District	Health & Human Services	Child Support	Juvenile Detention Center	Juvenile Crime Prevention	Commission on Child & Families	Community Corrections P&P
<b>Revenues:</b>								
Taxes	\$ -	\$ 1,371,930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Timber revenues	-	570,726	-	-	-	-	-	-
Charges for services	10,186	-	650,948	2,555	-	17,885	-	89,266
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	1,947
Interest	182	27,792	435	104	263	99	87	7,942
Other revenues	-	4,898	251,546	63	284,242	66	989	3,963
Intergovernmental	-	-	663,679	123,996	179,934	98,358	185,282	1,593,136
Land sales	-	2,260	-	-	-	-	-	-
Total revenues	<u>10,368</u>	<u>1,977,606</u>	<u>1,566,608</u>	<u>126,718</u>	<u>464,439</u>	<u>116,408</u>	<u>186,358</u>	<u>1,696,254</u>
<b>Expenditures:</b>								
General government	4,447	-	-	-	-	-	-	-
Public safety	-	1,850,893	-	-	597,962	144,194	-	1,793,890
Land use, housing and transportation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-
Health and human services	-	-	1,737,703	173,231	-	-	235,366	-
Capital outlay	-	105,654	-	-	-	-	-	-
Debt service								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total expenditures	<u>4,447</u>	<u>1,956,547</u>	<u>1,737,703</u>	<u>173,231</u>	<u>597,962</u>	<u>144,194</u>	<u>235,366</u>	<u>1,793,890</u>
Excess (deficiency) of revenues over expenditures	<u>5,921</u>	<u>21,059</u>	<u>(171,095)</u>	<u>(46,513)</u>	<u>(133,523)</u>	<u>(27,786)</u>	<u>(49,008)</u>	<u>(97,636)</u>
<b>Other Financing Sources (Uses):</b>								
Transfers in	-	-	249,200	35,100	200,000	-	-	-
Transfers out	-	(155,100)	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(155,100)</u>	<u>249,200</u>	<u>35,100</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	5,921	(134,041)	78,105	(11,413)	66,477	(27,786)	(49,008)	(97,636)
Beginning fund balances	<u>23,285</u>	<u>2,941,640</u>	<u>30,722</u>	<u>42,472</u>	<u>640</u>	<u>46,595</u>	<u>44,267</u>	<u>1,045,820</u>
Ending fund balances	<u>\$ 29,206</u>	<u>\$ 2,807,599</u>	<u>\$ 108,827</u>	<u>\$ 31,059</u>	<u>\$ 67,117</u>	<u>\$ 18,809</u>	<u>\$ (4,741)</u>	<u>\$ 948,184</u>

(continued on the next page)

**CLATSOP COUNTY, OREGON**

**NONMAJOR SPECIAL REVENUE FUNDS**

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, continued

For the Fiscal Year Ended June 30, 2010

	<u>Marine Patrol</u>	<u>Gambling/Drug Task Force</u>	<u>Building Codes</u>	<u>CEDC Fisheries</u>	<u>Special Projects</u>	<u>General Roads Equipment Replacement</u>	<u>Insurance Reserve</u>	<u>Land Corner Preservation</u>
<b>Revenues:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Timber revenues	-	-	-	-	-	-	-	-
Charges for services	-	1,244	28	171,556	57,584	-	-	89,014
Licenses and permits	-	-	412,861	-	-	-	-	-
Fines and forfeitures	-	24,758	-	-	-	-	-	-
Interest	47	372	4,055	245	11,277	570	750	481
Other revenues	312	64	326	3,434	75,270	-	110,727	-
Intergovernmental	163,149	95,491	-	703,606	-	-	-	-
Land sales	-	-	-	-	-	-	-	-
Total revenues	<u>163,508</u>	<u>121,929</u>	<u>417,270</u>	<u>878,841</u>	<u>144,131</u>	<u>570</u>	<u>111,477</u>	<u>89,495</u>
<b>Expenditures:</b>								
General government	-	-	-	-	630,830	-	50,736	-
Public safety	236,186	207,831	-	-	-	-	-	-
Land use, housing and transportation	-	-	-	-	-	100	-	74,510
Culture and recreation	-	-	-	-	-	-	-	-
Economic development	-	-	616,058	781,294	-	-	-	-
Health and human services	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	230,783	217,738	-	-
Debt service								
Principal	-	-	-	-	243,344	-	-	-
Interest	-	-	-	-	130,799	-	-	-
Total expenditures	<u>236,186</u>	<u>207,831</u>	<u>616,058</u>	<u>781,294</u>	<u>1,235,756</u>	<u>217,838</u>	<u>50,736</u>	<u>74,510</u>
Excess (deficiency) of revenues over expenditures	<u>(72,678)</u>	<u>(85,902)</u>	<u>(198,788)</u>	<u>97,547</u>	<u>(1,091,625)</u>	<u>(217,268)</u>	<u>60,741</u>	<u>14,985</u>
<b>Other Financing Sources (Uses):</b>								
Transfers in	52,600	107,200	-	-	1,062,682	248,000	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>52,600</u>	<u>107,200</u>	<u>-</u>	<u>-</u>	<u>1,062,682</u>	<u>248,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(20,078)	21,298	(198,788)	97,547	(28,943)	30,732	60,741	14,985
Beginning fund balances	<u>54,576</u>	<u>40,508</u>	<u>693,017</u>	<u>93,727</u>	<u>1,828,640</u>	<u>28,865</u>	<u>66,557</u>	<u>41,867</u>
Ending fund balances	<u>\$ 34,498</u>	<u>\$ 61,806</u>	<u>\$ 494,229</u>	<u>\$ 191,274</u>	<u>\$ 1,799,697</u>	<u>\$ 59,597</u>	<u>\$ 127,298</u>	<u>\$ 56,852</u>

(continued on the next page)

**CLATSOP COUNTY, OREGON**

**NONMAJOR SPECIAL REVENUE FUNDS**

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, continued

For the Fiscal Year Ended June 30, 2010

	Fair Board	Child Custody Mediation & Drug Project	Video Lottery Fund	Liquor Enforcement Fund	Courthouse Security	Bike Paths	Law Library	Animal Shelter Donations
<b>Revenues:</b>								
Taxes	\$ 424,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Timber revenues	71,437	-	-	-	-	-	-	-
Charges for services	119,152	-	-	-	-	-	-	6,175
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	64,090	-
Interest	3,111	634	5,310	9	1,164	1,544	400	1,454
Other revenues	49,692	-	31,359	-	-	-	-	59,132
Intergovernmental	41,963	34,446	263,471	7,416	53,169	17,018	-	-
Land sales	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>709,885</b>	<b>35,080</b>	<b>300,140</b>	<b>7,425</b>	<b>54,333</b>	<b>18,562</b>	<b>64,490</b>	<b>66,761</b>
<b>Expenditures:</b>								
General government	-	-	-	200	50,900	-	-	29,217
Public safety	-	-	-	-	-	-	-	-
Land use, housing and transportation	-	-	-	-	-	-	-	-
Culture and recreation	451,551	-	-	-	-	100	50,775	-
Economic development	-	-	86,926	-	-	-	-	-
Health and human services	-	26,473	-	-	-	-	-	-
Capital outlay	109,956	-	-	-	-	-	800	4,680
Debt service								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>561,507</b>	<b>26,473</b>	<b>86,926</b>	<b>200</b>	<b>50,900</b>	<b>100</b>	<b>51,575</b>	<b>33,897</b>
Excess (deficiency) of revenues over expenditures	<b>148,378</b>	<b>8,607</b>	<b>213,214</b>	<b>7,225</b>	<b>3,433</b>	<b>18,462</b>	<b>12,915</b>	<b>32,864</b>
<b>Other Financing Sources (Uses):</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	(273,000)	(9,900)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(273,000)</b>	<b>(9,900)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>148,378</b>	<b>8,607</b>	<b>(59,786)</b>	<b>(2,675)</b>	<b>3,433</b>	<b>18,462</b>	<b>12,915</b>	<b>32,864</b>
<b>Beginning fund balances</b>	<b>354,377</b>	<b>90,696</b>	<b>75,807</b>	<b>4,604</b>	<b>173,582</b>	<b>204,263</b>	<b>53,844</b>	<b>222,085</b>
<b>Ending fund balances</b>	<b>\$ 502,755</b>	<b>\$ 99,303</b>	<b>\$ 16,021</b>	<b>\$ 1,929</b>	<b>\$ 177,015</b>	<b>\$ 222,725</b>	<b>\$ 66,759</b>	<b>\$ 254,949</b>

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**CLATSOP COUNTY, OREGON**

**NONMAJOR SPECIAL REVENUE FUNDS**

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, continued

For the Fiscal Year Ended June 30, 2010

	Park & Land Acquisition & Maintenance	Emergency Communication	Road District #1	State Timber Enforcement Fund	Carlyle Apts	4-H & Extension Service Special District	Mental Health Grants	Total Nonmajor Special Revenue Funds
<b>Revenues:</b>								
Taxes	\$ -	\$ -	\$ 1,943,697	\$ -	\$ -	\$ 218,626	\$ -	\$ 3,958,783
Timber revenues	22,372	-	807,400	100,679	-	42,385	-	1,614,999
Charges for services	-	-	-	-	138,663	-	-	1,354,256
Licenses and permits	-	-	-	-	-	-	-	412,861
Fines and forfeitures	-	-	-	-	-	-	-	90,795
Interest	16,889	527	3,414	3,378	2	2,915	585	96,037
Other revenues	2,364	-	-	-	2,000	21,829	51,713	953,989
Intergovernmental	35,280	245,754	-	-	-	69,749	1,510,226	6,085,123
Land sales	-	-	-	-	-	-	-	2,260
<b>Total revenues</b>	<b>76,905</b>	<b>246,281</b>	<b>2,754,511</b>	<b>104,057</b>	<b>140,665</b>	<b>355,504</b>	<b>1,562,524</b>	<b>14,569,103</b>
<b>Expenditures:</b>								
General government	-	-	-	-	-	394,816	-	1,161,146
Public safety	-	400,215	-	116,837	-	-	-	5,348,008
Land use, housing and transportation	-	-	2,300	-	155,898	-	-	232,808
Culture and recreation	75,898	-	-	-	-	-	-	578,324
Economic development	-	-	-	-	-	-	-	1,484,278
Health and human services	-	-	-	-	-	-	1,556,084	3,728,857
Capital outlay	116,228	-	-	13,783	-	-	-	799,622
Debt service								
Principal	-	-	-	-	-	-	-	243,344
Interest	-	-	-	-	-	-	-	130,799
<b>Total expenditures</b>	<b>192,126</b>	<b>400,215</b>	<b>2,300</b>	<b>130,620</b>	<b>155,898</b>	<b>394,816</b>	<b>1,556,084</b>	<b>13,707,186</b>
Excess (deficiency) of revenues over expenditures	(115,221)	(153,934)	2,752,211	(26,563)	(15,233)	(39,312)	6,440	861,917
<b>Other Financing Sources (Uses):</b>								
Transfers in	-	131,800	-	-	18,800	-	-	2,105,382
Transfers out	(35,000)	-	(3,238,000)	(56,100)	-	-	-	(3,767,100)
<b>Total other financing sources (uses)</b>	<b>(35,000)</b>	<b>131,800</b>	<b>(3,238,000)</b>	<b>(56,100)</b>	<b>18,800</b>	<b>-</b>	<b>-</b>	<b>(1,661,718)</b>
<b>Net change in fund balances</b>	<b>(150,221)</b>	<b>(22,134)</b>	<b>(485,789)</b>	<b>(82,663)</b>	<b>3,567</b>	<b>(39,312)</b>	<b>6,440</b>	<b>(799,801)</b>
<b>Beginning fund balances</b>	<b>1,783,964</b>	<b>16,564</b>	<b>1,020,323</b>	<b>518,463</b>	<b>-</b>	<b>437,492</b>	<b>7,712</b>	<b>11,986,974</b>
<b>Ending fund balances</b>	<b>\$ 1,633,743</b>	<b>\$ (5,570)</b>	<b>\$ 534,534</b>	<b>\$ 435,800</b>	<b>\$ 3,567</b>	<b>\$ 398,180</b>	<b>\$ 14,152</b>	<b>\$ 11,187,173</b>

**CLATSOP COUNTY, OREGON**  
**NONMAJOR DEBT SERVICE FUNDS**

Balance Sheet

June 30, 2010

	Bond Proceeds & Retirement Fund	Bond & UAL Reserve Fund	Total Nonmajor Debt Service Funds
<b>Assets</b>			
Cash and cash equivalents	\$ 357,825	\$ 2,798,211	\$ 3,156,036
Total assets	<u>\$ 357,825</u>	<u>\$ 2,798,211</u>	<u>\$ 3,156,036</u>
<b>Fund balances</b>			
Reserved for debt service	<u>357,825</u>	<u>2,798,211</u>	<u>3,156,036</u>
Total fund equity	<u>357,825</u>	<u>2,798,211</u>	<u>3,156,036</u>
Total liabilities and fund equity	<u>\$ 357,825</u>	<u>\$ 2,798,211</u>	<u>\$ 3,156,036</u>

**CLATSOP COUNTY, OREGON****NONMAJOR DEBT SERVICE FUNDS**

Combining Schedule of Revenues, Expenses, and Changes in Fund Balances

For the Fiscal Year Ended June 30, 2010

	Bond Proceeds & Retirement Fund	Bond & UAL Reserve Fund	Total Nonmajor Debt Service Funds
<b>Revenues:</b>			
Interest	\$ 3,999	\$ 28,415	\$ 32,414
Other revenues	<u>1,151,539</u>	<u>-</u>	<u>1,151,539</u>
Total revenues	<u>1,155,538</u>	<u>28,415</u>	<u>1,183,953</u>
<b>Expenditures:</b>			
Principal	855,000	-	855,000
Interest	<u>265,218</u>	<u>-</u>	<u>265,218</u>
Total Expenditures	<u>1,120,218</u>	<u>-</u>	<u>1,120,218</u>
Revenues over (under) expenditures	<u>35,320</u>	<u>28,415</u>	<u>63,735</u>
<b>Other Financing Sources (Uses):</b>			
Transfers out	<u>-</u>	<u>(768,400)</u>	<u>(768,400)</u>
Total other financing sources (uses)	<u>-</u>	<u>(768,400)</u>	<u>(768,400)</u>
Change in net assets	35,320	(739,985)	(704,665)
<b>Beginning fund balances</b>	<u>322,505</u>	<u>3,538,196</u>	<u>3,860,701</u>
<b>Ending fund balances</b>	<u>\$ 357,825</u>	<u>\$ 2,798,211</u>	<u>\$ 3,156,036</u>

**CLATSOP COUNTY, OREGON**

**AGENCY FUNDS**

Combining Schedule of Changes in Assets and Liabilities

For the Fiscal Year Ended June 30, 2010

	<u>June 30, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2010</u>
<b>Department Trusts</b>				
Assets				
Cash in bank	\$ 241,421	\$ 4,881	\$ -	\$ 246,302
Accounts receivable	230	735	-	965
Restricted Cash	-	8,055	-	8,055
Total Assets	<u>\$ 241,651</u>	<u>\$ 13,671</u>	<u>\$ -</u>	<u>\$ 255,322</u>
Liabilities				
Accounts payable and other current liabilities	\$ 16,148	\$ -	\$ 12,253	\$ 3,895
Due to department trusts	225,503	25,924	-	251,427
Total Liabilities	<u>\$ 241,651</u>	<u>\$ 25,924</u>	<u>\$ 12,253</u>	<u>\$ 255,322</u>
 <b>Other Taxing Districts</b>				
Assets				
Cash in bank	\$ 5,718,884	\$ -	\$ 3,458,758	\$ 2,260,126
Accounts receivable	19,172	26,995	-	46,167
Property taxes receivable	4,260,775	704,563	-	4,965,338
Total Assets	<u>\$ 9,998,831</u>	<u>\$ 731,558</u>	<u>\$ 3,458,758</u>	<u>\$ 7,271,631</u>
Liabilities				
Accounts payable and other current liabilities	\$ 32,928	\$ -	\$ 19,228	\$ 13,700
Due to other governmental entities	9,965,903	-	2,707,972	7,257,931
Total Liabilities	<u>\$ 9,998,831</u>	<u>\$ -</u>	<u>\$ 2,727,200</u>	<u>\$ 7,271,631</u>
 <b>Totals - All Agency Funds</b>				
Assets				
Cash in bank	\$ 5,960,305	\$ 4,881	\$ 3,458,758	\$ 2,506,428
Accounts receivable	19,402	27,730	-	47,132
Property taxes receivable	4,260,775	704,563	-	4,965,338
Restricted Cash	-	8,055	-	8,055
Total Assets	<u>\$ 10,240,482</u>	<u>\$ 745,229</u>	<u>\$ 3,458,758</u>	<u>\$ 7,526,953</u>
Liabilities				
Accounts payable	\$ 49,076	\$ -	\$ 31,481	\$ 17,595
Due to department trusts	225,503	25,924	-	251,427
Due to other governmental entities	9,965,903	-	2,707,972	7,257,931
Total Liabilities	<u>\$ 10,240,482</u>	<u>\$ 25,924</u>	<u>\$ 2,739,453</u>	<u>\$ 7,526,953</u>

**BUDGETARY COMPARISON SCHEDULES**  
**Nonmajor Governmental Funds**

Pursuant to the provisions of Oregon Revised Statutes, an individual schedule of revenues, expenditures, and changes in fund balances - budget and actual should be displayed for each fund where legally adopted budgets are required.

Nonmajor Governmental Budgetary Comparison schedules include the following:

- General Fund Schedule of Expenditures
- Special Revenue Funds
  - ♦ County Clerk Records
  - ♦ Rural Law Enforcement District
  - ♦ Health & Human Services
  - ♦ Child Support
  - ♦ Juvenile Detention Center
  - ♦ Juvenile Crime Prevention
  - ♦ Commission on Child & Families
  - ♦ Community Corrections P&P
  - ♦ Marine Patrol
  - ♦ Gambling/Drug Task Force
  - ♦ Miscellaneous Grants
  - ♦ Building Codes
  - ♦ CEDC Fisheries
  - ♦ Special Projects
  - ♦ General Roads Equipment Replacement
  - ♦ Insurance Reserve
  - ♦ Land Corner Preservation
  - ♦ Fair Board
  - ♦ Child Custody Mediation
  - ♦ Video Lottery
  - ♦ Liquor Enforcement
  - ♦ Courthouse Security
  - ♦ Bike Paths
  - ♦ Law Library
  - ♦ Animal Shelter Donations
  - ♦ Park & Land Acquisition & Maintenance
  - ♦ Emergency Communication
  - ♦ Road District #1
  - ♦ State Timber Enforcement
  - ♦ Carlyle Apartments
  - ♦ 4-H & Extension Service District
  - ♦ Mental Health Grants
- Debt Service Funds
  - ♦ Bond Proceeds & Retirement
  - ♦ Bond & UAL Reserve



CLATSOP COUNTY, OREGON  
GENERAL FUND  
Schedule of Expenditures -- Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>General government:</b>				
Board of Commissioners:				
Personal services	\$ 200	\$ 200	\$ 175	\$ 25
Materials and services	<u>76,900</u>	<u>76,900</u>	<u>67,615</u>	<u>9,285</u>
Subtotal	<u>77,100</u>	<u>77,100</u>	<u>67,790</u>	<u>9,310</u>
Board of Property Tax Appeals:				
Personal services	26,100	26,100	25,210	890
Materials and services	<u>3,200</u>	<u>3,200</u>	<u>1,767</u>	<u>1,433</u>
Subtotal	<u>29,300</u>	<u>29,300</u>	<u>26,977</u>	<u>2,323</u>
County Administrator:				
Personal services	378,300	378,300	349,026	29,274
Materials and services	<u>16,100</u>	<u>16,100</u>	<u>17,928</u>	<u>(1,828)</u>
Subtotal	<u>394,400</u>	<u>394,400</u>	<u>366,954</u>	<u>27,446</u>
Employee Relations:				
Personal services	206,100	206,100	195,960	10,140
Materials and services	66,600	91,600	82,369	9,231
Other charges	<u>8,000</u>	<u>8,000</u>	<u>8,600</u>	<u>(600)</u>
Subtotal	<u>280,700</u>	<u>305,700</u>	<u>286,929</u>	<u>18,771</u>
Assessment & Taxation:				
Personal services	1,295,400	1,295,400	1,277,770	17,630
Materials and services	<u>120,000</u>	<u>120,000</u>	<u>102,775</u>	<u>17,225</u>
Subtotal	<u>1,415,400</u>	<u>1,415,400</u>	<u>1,380,545</u>	<u>34,855</u>
Property Management:				
Personal services	36,500	36,500	35,928	572
Materials and services	22,100	22,100	22,886	(786)
Other charges	<u>1,000</u>	<u>1,000</u>	<u>198</u>	<u>802</u>
Subtotal	<u>59,600</u>	<u>59,600</u>	<u>59,012</u>	<u>588</u>
County Counsel:				
Materials and services	<u>170,900</u>	<u>170,900</u>	<u>105,465</u>	<u>65,435</u>
Subtotal	<u>170,900</u>	<u>170,900</u>	<u>105,465</u>	<u>65,435</u>
Clerk - Admin. & Elections:				
Personal services	190,900	190,900	182,162	8,738
Materials and services	<u>85,600</u>	<u>85,600</u>	<u>79,227</u>	<u>6,373</u>
Subtotal	<u>276,500</u>	<u>276,500</u>	<u>261,389</u>	<u>15,111</u>
Clerk- Records:				
Personal services	184,800	184,800	182,690	2,110
Materials and services	<u>19,500</u>	<u>19,500</u>	<u>16,058</u>	<u>3,442</u>
Subtotal	<u>204,300</u>	<u>204,300</u>	<u>198,748</u>	<u>5,552</u>
Finance & Treasury:				
Personal services	283,000	283,000	265,612	17,388
Materials and services	<u>56,200</u>	<u>56,200</u>	<u>52,422</u>	<u>3,778</u>
Subtotal	<u>339,200</u>	<u>339,200</u>	<u>318,034</u>	<u>21,166</u>

CLATSOP COUNTY, OREGON  
GENERAL FUND

Schedule of Expenditures -- Budget and Actual (Continued)  
For the Fiscal Year Ended June 30, 2010

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Information Systems:				
Personal services	582,400	582,400	579,654	2,746
Materials and services	<u>274,000</u>	<u>274,000</u>	<u>259,799</u>	<u>14,201</u>
Subtotal	<u>856,400</u>	<u>856,400</u>	<u>839,453</u>	<u>16,947</u>
Building and Grounds:				
Personal services	412,000	412,000	412,980	(980)
Materials and services	434,000	452,000	451,463	537
Other charges	<u>1,100</u>	<u>1,100</u>	<u>549</u>	<u>551</u>
Subtotal	<u>847,100</u>	<u>865,100</u>	<u>864,992</u>	<u>108</u>
Miscellaneous:				
Materials and services	177,100	234,200	218,884	15,316
Other charges	<u>68,300</u>	<u>76,300</u>	<u>75,686</u>	<u>614</u>
Subtotal	<u>245,400</u>	<u>310,500</u>	<u>294,570</u>	<u>15,930</u>
Animal Control:				
Personal services	179,700	179,700	168,236	11,464
Materials and services	<u>38,600</u>	<u>38,600</u>	<u>44,272</u>	<u>(5,672)</u>
Subtotal	<u>218,300</u>	<u>218,300</u>	<u>212,508</u>	<u>5,792</u>
<b>Total General Government</b>	<b><u>5,414,600</u></b>	<b><u>5,522,700</u></b>	<b><u>5,283,366</u></b>	<b><u>239,334</u></b>
<b>Public Safety:</b>				
District Attorney:				
Personal services	1,188,200	1,188,200	1,149,983	38,217
Materials and services	<u>70,900</u>	<u>70,900</u>	<u>58,329</u>	<u>12,571</u>
Subtotal	<u>1,259,100</u>	<u>1,259,100</u>	<u>1,208,312</u>	<u>50,788</u>
Medical Examiner:				
Materials and services	<u>43,500</u>	<u>43,500</u>	<u>43,488</u>	<u>12</u>
Subtotal	<u>43,500</u>	<u>43,500</u>	<u>43,488</u>	<u>12</u>
Sheriff Support Division:				
Personal services	307,800	307,800	291,738	16,062
Materials and services	<u>38,800</u>	<u>38,800</u>	<u>31,585</u>	<u>7,215</u>
Subtotal	<u>346,600</u>	<u>346,600</u>	<u>323,323</u>	<u>23,277</u>
Sheriff Criminal Division:				
Personal services	2,316,100	2,316,100	2,264,433	51,667
Materials and services	289,200	289,200	280,425	8,775
Other charges	<u>3,200</u>	<u>5,200</u>	<u>4,744</u>	<u>456</u>
Subtotal	<u>2,608,500</u>	<u>2,610,500</u>	<u>2,549,602</u>	<u>60,898</u>
Corrections:				
Personal services	2,099,400	1,999,400	1,937,279	62,121
Materials and services	233,000	228,000	200,508	27,492
Capital outlay	<u>-</u>	<u>105,000</u>	<u>22,477</u>	<u>82,523</u>
Subtotal	<u>2,332,400</u>	<u>2,332,400</u>	<u>2,160,264</u>	<u>172,136</u>

CLATSOP COUNTY, OREGON  
GENERAL FUND

Schedule of Expenditures -- Budget and Actual (Continued)  
For the Fiscal Year Ended June 30, 2010

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Juvenile Department:				
Personal services	476,200	476,200	448,235	27,965
Materials and services	21,700	21,700	23,351	(1,651)
Other charges	1,800	1,800	103	1,697
Subtotal	<u>499,700</u>	<u>499,700</u>	<u>471,689</u>	<u>28,011</u>
Corrections Workcrew:				
Personal services	157,200	157,200	155,085	2,115
Materials and services	19,600	19,600	9,374	10,226
Subtotal	<u>176,800</u>	<u>176,800</u>	<u>164,459</u>	<u>12,341</u>
Emergency Services:				
Personal services	132,300	132,300	135,244	(2,944)
Materials and services	419,200	439,200	430,633	8,567
Subtotal	<u>551,500</u>	<u>571,500</u>	<u>565,877</u>	<u>5,623</u>
<b>Total Public Safety</b>	<b><u>7,818,100</u></b>	<b><u>7,840,100</u></b>	<b><u>7,487,014</u></b>	<b><u>353,086</u></b>
<b>Land use, housing and transportation:</b>				
Surveyor:				
Personal services	154,900	154,900	158,474	(3,574)
Materials and services	8,400	8,400	4,638	3,762
Subtotal	<u>163,300</u>	<u>163,300</u>	<u>163,112</u>	<u>188</u>
Community Development:				
Personal services	350,000	350,000	303,175	46,825
Materials and services	111,300	271,300	301,444	(30,144)
Other charges	4,000	4,500	3,770	730
Subtotal	<u>465,300</u>	<u>625,800</u>	<u>608,389</u>	<u>188</u>
<b>Total Land use, housing and transportation</b>	<b><u>628,600</u></b>	<b><u>789,100</u></b>	<b><u>771,501</u></b>	<b><u>17,599</u></b>
<b>Culture and recreation:</b>				
Parks Maintenance:				
Personal services	120,400	120,400	119,809	591
Materials and services	49,600	49,600	49,955	(355)
Other charges	200	200	170	30
Subtotal	<u>170,200</u>	<u>170,200</u>	<u>169,934</u>	<u>266</u>
<b>Total culture and recreation</b>	<b><u>170,200</u></b>	<b><u>170,200</u></b>	<b><u>169,934</u></b>	<b><u>266</u></b>
<b>Health and human services:</b>				
Jail Nurse:				
Personal services	131,700	131,700	138,933	(7,233)
Materials and services	174,100	174,100	151,902	22,198
Subtotal	<u>305,800</u>	<u>305,800</u>	<u>290,835</u>	<u>14,965</u>
<b>Total health and human services</b>	<b><u>305,800</u></b>	<b><u>305,800</u></b>	<b><u>290,835</u></b>	<b><u>14,965</u></b>
<b>Contingency</b>	<b><u>831,400</u></b>	<b><u>211,800</u></b>	<b><u>-</u></b>	<b><u>211,800</u></b>
<b>Total expenditures</b>	<b><u>\$ 15,168,700</u></b>	<b><u>\$ 14,839,700</u></b>	<b><u>\$ 14,002,650</u></b>	<b><u>\$ 837,050</u></b>

CLATSOP COUNTY, OREGON  
COUNTY CLERK RECORDS

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Charges for services	\$ 9,000	\$ 9,000	\$ 10,186	\$ 1,186
Interest	<u>900</u>	<u>900</u>	<u>182</u>	<u>(718)</u>
Total revenues	<u>9,900</u>	<u>9,900</u>	<u>10,368</u>	<u>468</u>
<b>Expenditures:</b>				
Materials and service	3,000	3,000	-	3,000
Other charges	<u>27,700</u>	<u>27,700</u>	<u>4,447</u>	<u>23,253</u>
Total expenditures	<u>30,700</u>	<u>30,700</u>	<u>4,447</u>	<u>26,253</u>
Excess revenues over (under) expenditures	<u>(20,800)</u>	<u>(20,800)</u>	<u>5,921</u>	<u>26,721</u>
Net change in fund balances	(20,800)	(20,800)	5,921	26,721
<b>Fund Balance:</b>				
Beginning of year	<u>20,800</u>	<u>20,800</u>	<u>23,285</u>	<u>2,485</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,206</u>	<u>\$ 29,206</u>

CLATSOP COUNTY, OREGON  
RURAL LAW ENFORCEMENT DISTRICT  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual (Budgetary Basis)  
For the Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Taxes	\$ 1,369,200	\$ 1,369,200	\$ 1,371,930	\$ 2,730
Timber revenues	500,000	500,000	570,726	70,726
Interest	60,900	60,900	27,792	(33,108)
Other revenues	-	-	4,898	4,898
Land sales	-	-	2,260	2,260
Total revenues	<u>1,930,100</u>	<u>1,930,100</u>	<u>1,977,606</u>	<u>47,506</u>
<b>Expenditures:</b>				
Personal service	1,591,800	1,591,800	1,548,077	43,723
Materials and service	242,300	242,300	223,972	18,328
Other charges	70,000	70,000	78,844	(8,844)
Capital outlay	139,200	139,200	105,654	33,546
Contingency	<u>224,200</u>	<u>217,300</u>	<u>-</u>	<u>217,300</u>
Total expenditures	<u>2,267,500</u>	<u>2,260,600</u>	<u>1,956,547</u>	<u>304,053</u>
Excess revenues over (under) expenditures	<u>(337,400)</u>	<u>(330,500)</u>	<u>21,059</u>	<u>351,559</u>
<b>Other financing sources (uses):</b>				
Transfers out	<u>(155,100)</u>	<u>(162,000)</u>	<u>(155,100)</u>	<u>6,900</u>
Net change in fund balances	<u>(492,500)</u>	<u>(492,500)</u>	<u>(134,041)</u>	<u>358,459</u>
<b>Fund Balance:</b>				
Beginning of year	<u>2,727,000</u>	<u>2,727,000</u>	<u>2,941,640</u>	<u>214,640</u>
End of year	<u>\$ 2,234,500</u>	<u>\$ 2,234,500</u>	<u>\$ 2,807,599</u>	<u>\$ 573,099</u>

CLATSOP COUNTY, OREGON  
HEALTH & HUMAN SERVICES

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Charges for services	\$ 607,000	\$ 644,700	\$ 650,948	\$ 6,248
Interest	2,000	2,000	435	(1,565)
Other revenues	251,500	251,500	251,546	46
Intergovernmental	<u>620,500</u>	<u>736,400</u>	<u>663,679</u>	<u>(72,721)</u>
Total revenues	<u>1,481,000</u>	<u>1,634,600</u>	<u>1,566,608</u>	<u>(67,992)</u>
<b>Expenditures:</b>				
HHS community health	315,600	337,100	327,001	10,099
HHS support & supervision	241,500	246,500	239,388	7,112
Tobacco prevention	60,500	60,500	46,940	13,560
Immunization action plan	14,100	24,500	23,572	928
Maternal and child health	58,900	58,900	58,333	567
Babies first	59,300	59,300	52,945	6,355
WIC program	208,300	232,100	212,163	19,937
STARS	12,700	12,700	-	12,700
Family planning	408,800	408,800	376,595	32,205
Ryan White Fund grant	25,100	26,400	25,931	469
HIV block grant	9,700	9,700	8,858	842
Chronic disease prevention	48,700	48,700	17,562	31,138
Emergency preparedness	96,500	206,100	164,502	41,598
Environmental health	179,100	184,100	183,913	187
Appropriations for contingency	<u>15,300</u>	<u>5,300</u>	<u>-</u>	<u>5,300</u>
Total expenditures	<u>1,754,100</u>	<u>1,920,700</u>	<u>1,737,703</u>	<u>182,997</u>
Excess revenues under expenditures	<u>(273,100)</u>	<u>(286,100)</u>	<u>(171,095)</u>	<u>115,005</u>
<b>Other financing sources (uses):</b>				
Transfers in	<u>236,200</u>	<u>249,200</u>	<u>249,200</u>	<u>-</u>
Net change in fund balances	<u>(36,900)</u>	<u>(36,900)</u>	<u>78,105</u>	<u>115,005</u>
<b>Fund Balance:</b>				
Beginning of year	<u>36,900</u>	<u>36,900</u>	<u>30,722</u>	<u>(6,178)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 108,827</u>	<u>\$ 108,827</u>

CLATSOP COUNTY, OREGON  
CHILD SUPPORT

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Charges for services	\$ 1,500	\$ 1,500	\$ 2,555	\$ 1,055
Interest	500	500	104	(396)
Other revenues	-	-	63	63
Intergovernmental	<u>105,000</u>	<u>105,000</u>	<u>123,996</u>	<u>18,996</u>
Total revenues	<u>107,000</u>	<u>107,000</u>	<u>126,718</u>	<u>19,718</u>
<b>Expenditures:</b>				
Personal service	146,900	146,900	145,489	1,411
Materials and service	8,500	8,500	8,442	58
Other charges	19,300	19,300	19,300	-
Capital outlay	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total expenditures	<u>176,700</u>	<u>176,700</u>	<u>173,231</u>	<u>3,469</u>
Excess revenues under expenditures	<u>(69,700)</u>	<u>(69,700)</u>	<u>(46,513)</u>	<u>23,187</u>
<b>Other financing sources (uses):</b>				
Transfers in	<u>46,800</u>	<u>46,800</u>	<u>35,100</u>	<u>(11,700)</u>
Net change in fund balances	<u>(22,900)</u>	<u>(22,900)</u>	<u>(11,413)</u>	<u>11,487</u>
<b>Fund Balance:</b>				
Beginning of year	<u>22,900</u>	<u>22,900</u>	<u>42,472</u>	<u>19,572</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,059</u>	<u>\$ 31,059</u>

CLATSOP COUNTY, OREGON  
JUVENILE DETENTION CENTER

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Interest	\$ 3,900	\$ 3,900	\$ 263	\$ (3,637)
Other revenues	284,100	284,100	284,241	141
Intergovernmental	<u>122,000</u>	<u>122,000</u>	<u>179,934</u>	<u>57,934</u>
Total revenues	<u>410,000</u>	<u>410,000</u>	<u>464,438</u>	<u>54,438</u>
<b>Expenditures:</b>				
Personal service	493,600	493,600	490,240	3,360
Materials and service	86,300	86,300	76,921	9,379
Other charges	30,800	30,800	30,800	-
Contingency	<u>7,600</u>	<u>7,600</u>	<u>-</u>	<u>7,600</u>
Total expenditures	<u>618,300</u>	<u>618,300</u>	<u>597,961</u>	<u>20,339</u>
Excess revenues under expenditures	<u>(208,300)</u>	<u>(208,300)</u>	<u>(133,523)</u>	<u>74,777</u>
<b>Other financing sources (uses):</b>				
Transfers in	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Net change in fund balances	<u>(8,300)</u>	<u>(8,300)</u>	<u>66,477</u>	<u>74,777</u>
<b>Fund Balance:</b>				
Beginning of year	<u>8,300</u>	<u>8,300</u>	<u>640</u>	<u>(7,660)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 67,117</u>	<u>\$ 67,117</u>



CLATSOP COUNTY, OREGON  
JUVENILE CRIME PREVENTION

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Charges for services	\$ 19,500	\$ 19,500	\$ 17,885	\$ (1,615)
Interest	500	500	99	(401)
Other revenues	-	-	66	66
Intergovernmental	<u>130,000</u>	<u>130,000</u>	<u>98,358</u>	<u>(31,642)</u>
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>116,408</u>	<u>(33,592)</u>
<b>Expenditures:</b>				
Personal service	121,000	121,000	123,923	(2,923)
Materials and service	19,800	19,800	12,471	7,329
Other charges	7,800	7,800	7,800	-
Contingency	<u>1,400</u>	<u>1,400</u>	<u>-</u>	<u>1,400</u>
Total expenditures	<u>150,000</u>	<u>150,000</u>	<u>144,194</u>	<u>5,806</u>
Net change in fund balances	-	-	(27,786)	(27,786)
<b>Fund Balance:</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>46,595</u>	<u>46,595</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,809</u>	<u>\$ 18,809</u>

CLATSOP COUNTY, OREGON  
 COMMISSION ON CHILD & FAMILIES  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
 Budget and Actual  
 For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Interest	\$ 1,200	\$ 1,200	\$ 87	\$ (1,113)
Other revenues	-	-	989	989
Intergovernmental	<u>296,500</u>	<u>296,500</u>	<u>185,282</u>	<u>(111,218)</u>
Total revenues	<u>297,700</u>	<u>297,700</u>	<u>186,358</u>	<u>(111,342)</u>
<b>Expenditures:</b>				
Personal service	125,800	125,800	116,741	9,059
Materials and service	21,300	21,300	9,921	11,379
Other charges	<u>158,500</u>	<u>158,500</u>	<u>108,704</u>	<u>49,796</u>
Total expenditures	<u>305,600</u>	<u>305,600</u>	<u>235,366</u>	<u>70,234</u>
Net change in fund balances	(7,900)	(7,900)	(49,008)	(41,108)
<b>Fund Balance:</b>				
Beginning of year	<u>7,900</u>	<u>7,900</u>	<u>44,267</u>	<u>36,367</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,741)</u>	<u>\$ (4,741)</u>

CLATSOP COUNTY, OREGON  
COMMUNITY CORRECTIONS P&P

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Charges for services	\$ 113,200	\$ 113,200	\$ 89,266	\$ (23,934)
Fines and forfeitures	2,000	2,000	1,947	(53)
Interest	30,000	30,000	7,942	(22,058)
Other revenues	5,100	5,100	3,963	(1,137)
Intergovernmental	<u>1,500,000</u>	<u>1,561,900</u>	<u>1,593,136</u>	<u>31,236</u>
Total revenues	<u>1,650,300</u>	<u>1,712,200</u>	<u>1,696,254</u>	<u>(15,946)</u>
<b>Expenditures:</b>				
Personal service	1,520,700	1,520,700	1,492,674	28,026
Materials and service	426,000	426,000	145,745	280,255
Other charges	187,200	249,100	155,471	93,629
Contingency	<u>27,100</u>	<u>27,100</u>	<u>-</u>	<u>27,100</u>
Total expenditures	<u>2,161,000</u>	<u>2,222,900</u>	<u>1,793,890</u>	<u>429,010</u>
Excess revenues under expenditures	<u>(510,700)</u>	<u>(510,700)</u>	<u>(97,636)</u>	<u>413,064</u>
<b>Other financing sources (uses):</b>				
Transfers in	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
Net change in fund balances	<u>(460,700)</u>	<u>(460,700)</u>	<u>(97,636)</u>	<u>363,064</u>
<b>Fund Balance:</b>				
Beginning of year	<u>779,400</u>	<u>779,400</u>	<u>1,045,820</u>	<u>266,420</u>
End of year	<u>\$ 318,700</u>	<u>\$ 318,700</u>	<u>\$ 948,184</u>	<u>\$ 629,484</u>

CLATSOP COUNTY, OREGON  
MARINE PATROL

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Interest	\$ 700	\$ 700	\$ 47	\$ (653)
Other revenues	100	100	312	212
Intergovernmental	<u>167,000</u>	<u>167,000</u>	<u>163,149</u>	<u>(3,851)</u>
Total revenues	<u>167,800</u>	<u>167,800</u>	<u>163,508</u>	<u>(4,292)</u>
<b>Expenditures:</b>				
Personal service	201,500	201,500	195,224	6,276
Materials and service	32,500	32,500	28,962	3,538
Other charges	12,000	12,000	12,000	-
Contingency	<u>25,900</u>	<u>25,900</u>	<u>-</u>	<u>25,900</u>
Total expenditures	<u>271,900</u>	<u>271,900</u>	<u>236,186</u>	<u>35,714</u>
Excess revenues under expenditures	<u>(104,100)</u>	<u>(104,100)</u>	<u>(72,678)</u>	<u>31,422</u>
<b>Other financing sources (uses):</b>				
Transfers in	<u>52,600</u>	<u>52,600</u>	<u>52,600</u>	<u>-</u>
Net change in fund balances	<u>(51,500)</u>	<u>(51,500)</u>	<u>(20,078)</u>	<u>31,422</u>
<b>Fund Balance:</b>				
Beginning of year	<u>51,500</u>	<u>51,500</u>	<u>54,576</u>	<u>3,076</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,498</u>	<u>\$ 34,498</u>

CLATSOP COUNTY, OREGON  
GAMBLING/DRUG TASK FORCE

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Charges for services	\$ -	\$ -	\$ 1,244	\$ 1,244
Fines and forfeitures	18,000	18,000	24,758	6,758
Interest	1,500	1,500	372	(1,128)
Other revenues	15,000	15,000	64	(14,936)
Intergovernmental	-	140,500	95,491	(45,009)
Total revenues	<u>34,500</u>	<u>175,000</u>	<u>121,929</u>	<u>(53,071)</u>
<b>Expenditures:</b>				
Personal service	110,400	115,400	122,408	(7,008)
Materials and service	36,400	65,400	56,124	9,276
Other charges	11,300	11,300	11,300	-
Capital outlay	-	23,000	17,999	5,001
Contingency	16,800	100,300	-	100,300
Total expenditures	<u>174,900</u>	<u>315,400</u>	<u>207,831</u>	<u>107,569</u>
Excess revenues under expenditures	<u>(140,400)</u>	<u>(140,400)</u>	<u>(85,902)</u>	<u>54,498</u>
<b>Other financing sources (uses):</b>				
Transfers in	<u>107,200</u>	<u>107,200</u>	<u>107,200</u>	<u>-</u>
Net change in fund balances	<u>(33,200)</u>	<u>(33,200)</u>	<u>21,298</u>	<u>54,498</u>
<b>Fund Balance:</b>				
Beginning of year	<u>33,200</u>	<u>33,200</u>	<u>40,508</u>	<u>7,308</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,806</u>	<u>\$ 61,806</u>

CLATSOP COUNTY, OREGON  
BUILDING CODES

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Charges for services	\$ -	\$ -	\$ 28	\$ 28
Licenses and permits	400,000	400,000	412,861	12,861
Interest	20,000	20,000	4,055	(15,945)
Other revenues	<u>-</u>	<u>-</u>	<u>327</u>	<u>327</u>
Total revenues	<u>420,000</u>	<u>420,000</u>	<u>417,271</u>	<u>(2,729)</u>
<b>Expenditures:</b>				
Personal service	523,600	523,600	515,996	7,604
Materials and service	55,000	55,000	38,463	16,537
Other charges	61,600	61,600	61,600	-
Contingency	<u>420,800</u>	<u>420,800</u>	<u>-</u>	<u>420,800</u>
Total expenditures	<u>1,061,000</u>	<u>1,061,000</u>	<u>616,059</u>	<u>444,941</u>
Excess revenues under expenditures	<u>(641,000)</u>	<u>(641,000)</u>	<u>(198,788)</u>	<u>442,212</u>
Net change in fund balances	(641,000)	(641,000)	(198,788)	442,212
<b>Fund Balance:</b>				
Beginning of year	<u>641,000</u>	<u>641,000</u>	<u>693,017</u>	<u>52,017</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 494,229</u>	<u>\$ 494,229</u>

CLATSOP COUNTY, OREGON  
CEDC FISHERIES

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Charges for services	\$ 60,000	\$ 60,000	\$ 171,556	\$ 111,556
Interest	800	800	245	(555)
Other revenues	-	-	3,434	3,434
Intergovernmental	<u>862,700</u>	<u>862,700</u>	<u>703,606</u>	<u>(159,094)</u>
Total revenues	<u>923,500</u>	<u>923,500</u>	<u>878,841</u>	<u>(44,659)</u>
<b>Expenditures:</b>				
Personal service	474,500	474,500	469,994	4,506
Materials and service	410,000	410,000	257,868	152,132
Other charges	67,400	67,400	53,432	13,968
Contingency	<u>69,100</u>	<u>69,100</u>	<u>-</u>	<u>69,100</u>
Total expenditures	<u>1,021,000</u>	<u>1,021,000</u>	<u>781,294</u>	<u>239,706</u>
Excess revenues over (under) expenditures	<u>(97,500)</u>	<u>(97,500)</u>	<u>97,547</u>	<u>195,047</u>
Net change in fund balances	(97,500)	(97,500)	97,547	195,047
<b>Fund Balance:</b>				
Beginning of year	<u>97,500</u>	<u>97,500</u>	<u>93,727</u>	<u>(3,773)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 191,274</u>	<u>\$ 191,274</u>

CLATSOP COUNTY, OREGON  
SPECIAL PROJECTS

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Charges for services	\$ -	\$ -	\$ 57,584	\$ 57,584
Interest	70,000	70,000	11,277	(58,723)
Other revenues	<u>-</u>	<u>-</u>	<u>75,270</u>	<u>75,270</u>
Total revenues	<u>70,000</u>	<u>70,000</u>	<u>144,131</u>	<u>74,131</u>
<b>Expenditures:</b>				
Materials and service	200,000	200,000	126,280	73,720
Other charges	504,726	504,726	504,550	176
Capital outlay	924,500	1,249,500	230,783	1,018,717
Principal	244,000	244,000	243,344	656
Interest	130,800	130,800	130,799	1
Contingency	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>500,000</u>
Total expenditures	<u>2,504,026</u>	<u>2,829,026</u>	<u>1,235,756</u>	<u>1,593,270</u>
Excess revenues under expenditures	<u>(2,434,026)</u>	<u>(2,759,026)</u>	<u>(1,091,625)</u>	<u>1,667,401</u>
<b>Other financing sources (uses):</b>				
Transfers in	<u>778,400</u>	<u>1,103,400</u>	<u>1,062,682</u>	<u>(40,718)</u>
Net change in fund balances	<u>(1,655,626)</u>	<u>(1,655,626)</u>	<u>(28,943)</u>	<u>1,626,683</u>
<b>Fund Balance:</b>				
Beginning of year	<u>2,413,800</u>	<u>2,413,800</u>	<u>1,828,640</u>	<u>(585,160)</u>
End of year	<u>\$ 758,174</u>	<u>\$ 758,174</u>	<u>\$ 1,799,697</u>	<u>\$ 1,041,523</u>



CLATSOP COUNTY, OREGON  
GENERAL ROADS EQUIPMENT REPLACEMENT  
Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Interest	\$ 2,100	\$ 2,100	\$ 570	\$ (1,530)
Total revenues	<u>2,100</u>	<u>2,100</u>	<u>570</u>	<u>(1,530)</u>
<b>Expenditures:</b>				
Other charges	100	100	100	-
Capital outlay	<u>275,000</u>	<u>275,000</u>	<u>217,738</u>	<u>57,262</u>
Total expenditures	<u>275,100</u>	<u>275,100</u>	<u>217,838</u>	<u>57,262</u>
Excess revenues under expenditures	<u>(273,000)</u>	<u>(273,000)</u>	<u>(217,268)</u>	<u>55,732</u>
<b>Other financing sources (uses):</b>				
Transfers in	<u>248,000</u>	<u>248,000</u>	<u>248,000</u>	<u>-</u>
Net change in fund balances	<u>(25,000)</u>	<u>(25,000)</u>	<u>30,732</u>	<u>55,732</u>
<b>Fund Balance:</b>				
Beginning of year	<u>61,200</u>	<u>61,200</u>	<u>28,865</u>	<u>(32,335)</u>
End of year	<u>\$ 36,200</u>	<u>\$ 36,200</u>	<u>\$ 59,597</u>	<u>\$ 23,397</u>

CLATSOP COUNTY, OREGON  
INSURANCE RESERVE

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Interest	\$ 2,000	\$ 2,000	\$ 750	\$ (1,250)
Other revenues	<u>-</u>	<u>-</u>	<u>110,727</u>	<u>110,727</u>
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>111,477</u>	<u>109,477</u>
<b>Expenditures:</b>				
Materials and service	79,700	79,700	50,536	29,164
Other charges	<u>200</u>	<u>200</u>	<u>200</u>	<u>-</u>
Total expenditures	<u>79,900</u>	<u>79,900</u>	<u>50,736</u>	<u>29,164</u>
Net change in fund balances	(77,900)	(77,900)	60,741	138,641
<b>Fund Balance:</b>				
Beginning of year	<u>77,900</u>	<u>77,900</u>	<u>66,557</u>	<u>(11,343)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,298</u>	<u>\$ 127,298</u>

CLATSOP COUNTY, OREGON  
LAND CORNER PRESERVATION

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Charges for services	\$ 86,000	\$ 86,000	\$ 89,014	\$ 3,014
Interest	<u>1,500</u>	<u>1,500</u>	<u>481</u>	<u>(1,019)</u>
Total revenues	<u>87,500</u>	<u>87,500</u>	<u>89,495</u>	<u>1,995</u>
<b>Expenditures:</b>				
Personal service	68,100	68,100	58,418	9,682
Materials and service	7,800	7,800	4,292	3,508
Other charges	11,800	11,800	11,800	-
Contingency	<u>34,500</u>	<u>34,500</u>	<u>-</u>	<u>34,500</u>
Total expenditures	<u>122,200</u>	<u>122,200</u>	<u>74,510</u>	<u>47,690</u>
Net change in fund balances	(34,700)	(34,700)	14,985	49,685
<b>Fund Balance:</b>				
Beginning of year	<u>34,700</u>	<u>34,700</u>	<u>41,867</u>	<u>7,167</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,852</u>	<u>\$ 56,852</u>

CLATSOP COUNTY, OREGON  
FAIR BOARD

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Taxes	\$ 343,900	\$ 343,900	\$ 424,530	\$ 80,630
Timber revenues	78,000	78,000	71,437	(6,563)
Charges for services	123,900	123,900	119,152	(4,748)
Interest	9,000	9,000	3,111	(5,889)
Other revenues	43,400	43,400	49,692	6,292
Intergovernmental	<u>40,000</u>	<u>40,000</u>	<u>41,963</u>	<u>1,963</u>
Total revenues	<u>638,200</u>	<u>638,200</u>	<u>709,885</u>	<u>71,685</u>
<b>Expenditures:</b>				
Personal service	170,900	170,900	169,731	1,169
Materials and service	246,900	246,900	191,501	55,399
Other charges	81,500	90,500	90,319	181
Capital outlay	225,000	225,000	109,956	115,044
Contingency	<u>80,000</u>	<u>71,000</u>	<u>-</u>	<u>71,000</u>
Total expenditures	<u>804,300</u>	<u>804,300</u>	<u>561,507</u>	<u>242,793</u>
Net change in fund balances	(166,100)	(166,100)	148,378	314,478
<b>Fund Balance:</b>				
Beginning of year	<u>166,100</u>	<u>166,100</u>	<u>354,377</u>	<u>188,277</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 502,755</u>	<u>\$ 502,755</u>

CLATSOP COUNTY, OREGON  
CHILD CUSTODY MEDIATION & DRUG PROJECT  
Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Interest	\$ 2,200	\$ 2,200	\$ 634	\$ (1,566)
Intergovernmental	<u>31,000</u>	<u>31,000</u>	<u>34,446</u>	<u>3,446</u>
Total revenues	<u>33,200</u>	<u>33,200</u>	<u>35,080</u>	<u>1,880</u>
<b>Expenditures:</b>				
Personal service	5,200	5,200	3,895	1,305
Materials and service	40,000	40,000	21,478	18,522
Other charges	1,100	1,100	1,100	-
Contingency	<u>55,700</u>	<u>55,700</u>	<u>-</u>	<u>55,700</u>
Total expenditures	<u>102,000</u>	<u>102,000</u>	<u>26,473</u>	<u>75,527</u>
Net change in fund balances	(68,800)	(68,800)	8,607	77,407
<b>Fund Balance:</b>				
Beginning of year	<u>68,800</u>	<u>68,800</u>	<u>90,696</u>	<u>21,896</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99,303</u>	<u>\$ 99,303</u>

CLATSOP COUNTY, OREGON  
VIDEO LOTTERY

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Interest	\$ 4,000	\$ 4,000	\$ 5,310	\$ 1,310
Other revenues	-	-	31,359	31,359
Intergovernmental	<u>332,700</u>	<u>332,700</u>	<u>263,471</u>	<u>(69,229)</u>
Total revenues	<u>336,700</u>	<u>336,700</u>	<u>300,140</u>	<u>(36,560)</u>
<b>Expenditures:</b>				
Materials and service	11,700	11,700	11,681	19
Other charges	<u>62,000</u>	<u>76,000</u>	<u>75,245</u>	<u>755</u>
Total expenditures	<u>73,700</u>	<u>87,700</u>	<u>86,926</u>	<u>774</u>
Excess revenues over expenditures	<u>263,000</u>	<u>249,000</u>	<u>213,214</u>	<u>(35,786)</u>
<b>Other financing sources (uses):</b>				
Transfers in	-	14,000	-	(14,000)
Transfers out	<u>(273,000)</u>	<u>(273,000)</u>	<u>(273,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(273,000)</u>	<u>(259,000)</u>	<u>(273,000)</u>	<u>(14,000)</u>
Net change in fund balances	(10,000)	(10,000)	(59,786)	(49,786)
<b>Fund Balance:</b>				
Beginning of year	<u>10,000</u>	<u>10,000</u>	<u>75,807</u>	<u>65,807</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,021</u>	<u>\$ 16,021</u>

CLATSOP COUNTY, OREGON  
LIQUOR ENFORCEMENT  
Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 9	\$ 9
Intergovernmental	<u>17,900</u>	<u>17,900</u>	<u>7,416</u>	<u>(10,484)</u>
Total revenues	<u>17,900</u>	<u>17,900</u>	<u>7,425</u>	<u>(10,475)</u>
<b>Expenditures:</b>				
Other charges	<u>200</u>	<u>200</u>	<u>200</u>	<u>-</u>
Total expenditures	<u>200</u>	<u>200</u>	<u>200</u>	<u>-</u>
Excess revenues over expenditures	<u>17,700</u>	<u>17,700</u>	<u>7,225</u>	<u>(10,475)</u>
<b>Other financing sources (uses):</b>				
Transfers out	<u>(18,200)</u>	<u>(18,200)</u>	<u>(9,900)</u>	<u>8,300</u>
Net change in fund balances	<u>(500)</u>	<u>(500)</u>	<u>(2,675)</u>	<u>(2,175)</u>
<b>Fund Balance:</b>				
Beginning of year	<u>500</u>	<u>500</u>	<u>4,604</u>	<u>4,104</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,929</u>	<u>\$ 1,929</u>

CLATSOP COUNTY, OREGON  
COURTHOUSE SECURITY

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For Fiscal the Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Interest	\$ 4,000	\$ 4,000	\$ 1,164	\$ (2,836)
Intergovernmental	<u>42,000</u>	<u>42,000</u>	<u>53,169</u>	<u>11,169</u>
Total revenues	<u>46,000</u>	<u>46,000</u>	<u>54,333</u>	<u>8,333</u>
<b>Expenditures:</b>				
Personal service	47,700	47,700	47,700	-
Materials and service	300	300	-	300
Other charges	3,200	3,200	3,200	-
Capital outlay	10,000	10,000	-	10,000
Contingency	<u>151,000</u>	<u>151,000</u>	<u>-</u>	<u>151,000</u>
Total expenditures	<u>212,200</u>	<u>212,200</u>	<u>50,900</u>	<u>161,300</u>
Net change in fund balances	(166,200)	(166,200)	3,433	169,633
<b>Fund Balance:</b>				
Beginning of year	<u>166,200</u>	<u>166,200</u>	<u>173,582</u>	<u>7,382</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 177,015</u>	<u>\$ 177,015</u>



CLATSOP COUNTY, OREGON  
BIKE PATHS

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Interest	\$ 6,500	\$ 6,500	\$ 1,544	\$ (4,956)
Intergovernmental	<u>17,000</u>	<u>17,000</u>	<u>17,018</u>	<u>18</u>
Total revenues	<u>23,500</u>	<u>23,500</u>	<u>18,562</u>	<u>(4,938)</u>
<b>Expenditures:</b>				
Other charges	80,100	80,100	100	80,000
Contingency	<u>151,700</u>	<u>151,700</u>	<u>-</u>	<u>151,700</u>
Total expenditures	<u>231,800</u>	<u>231,800</u>	<u>100</u>	<u>231,700</u>
Net change in fund balances	(208,300)	(208,300)	18,462	226,762
<b>Fund Balance:</b>				
Beginning of year	<u>208,300</u>	<u>208,300</u>	<u>204,263</u>	<u>(4,037)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 222,725</u>	<u>\$ 222,725</u>

CLATSOP COUNTY, OREGON  
LAW LIBRARY

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Fines and forfeitures	\$ 47,700	\$ 47,700	\$ 64,090	\$ 16,390
Interest	<u>1,400</u>	<u>1,400</u>	<u>400</u>	<u>(1,000)</u>
Total revenues	<u>49,100</u>	<u>49,100</u>	<u>64,490</u>	<u>15,390</u>
<b>Expenditures:</b>				
Personal service	8,100	8,100	8,643	(543)
Materials and service	31,500	31,500	30,832	668
Other charges	12,100	12,100	12,100	-
Contingency	<u>34,600</u>	<u>34,600</u>	<u>-</u>	<u>34,600</u>
Total expenditures	<u>86,300</u>	<u>86,300</u>	<u>51,575</u>	<u>34,725</u>
Net change in fund balances	(37,200)	(37,200)	12,915	50,115
<b>Fund Balance:</b>				
Beginning of year	<u>37,200</u>	<u>37,200</u>	<u>53,844</u>	<u>16,644</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,759</u>	<u>\$ 66,759</u>

CLATSOP COUNTY, OREGON  
ANIMAL SHELTER DONATIONS

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Charges for services	\$ 7,000	\$ 7,000	\$ 6,175	\$ (825)
Interest	7,000	7,000	1,454	(5,546)
Other revenues	<u>8,000</u>	<u>8,000</u>	<u>59,132</u>	<u>51,132</u>
Total revenues	<u>22,000</u>	<u>22,000</u>	<u>66,761</u>	<u>44,761</u>
<b>Expenditures:</b>				
Materials and service	223,500	218,500	29,217	189,283
Capital outlay	<u>-</u>	<u>5,000</u>	<u>4,680</u>	<u>320</u>
Total expenditures	<u>223,500</u>	<u>223,500</u>	<u>33,897</u>	<u>189,603</u>
Net change in fund balances	(201,500)	(201,500)	32,864	234,364
<b>Fund Balance:</b>				
Beginning of year	<u>201,500</u>	<u>201,500</u>	<u>222,085</u>	<u>20,585</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 254,949</u>	<u>\$ 254,949</u>

CLATSOP COUNTY, OREGON  
PARK & LAND ACQUISITION & MAINTENANCE  
Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Timber revenues	\$ -	\$ -	\$ 22,372	\$ 22,372
Interest	43,100	43,100	16,889	(26,211)
Other revenues	-	-	2,364	2,364
Intergovernmental	<u>100,000</u>	<u>100,000</u>	<u>35,280</u>	<u>(64,720)</u>
Total revenues	<u>143,100</u>	<u>143,100</u>	<u>76,905</u>	<u>(66,195)</u>
<b>Expenditures:</b>				
Materials and service	52,500	52,500	50,092	2,408
Other charges	101,900	101,900	25,806	76,094
Capital outlay	244,000	244,000	116,228	127,772
Contingency	<u>1,465,700</u>	<u>1,465,700</u>	<u>-</u>	<u>1,465,700</u>
Total expenditures	<u>1,864,100</u>	<u>1,864,100</u>	<u>192,126</u>	<u>1,671,974</u>
Excess revenues under expenditures	<u>(1,721,000)</u>	<u>(1,721,000)</u>	<u>(115,221)</u>	<u>1,605,779</u>
<b>Other financing sources (uses):</b>				
Transfers out	<u>(35,000)</u>	<u>(35,000)</u>	<u>(35,000)</u>	<u>-</u>
Net change in fund balances	<u>(1,756,000)</u>	<u>(1,756,000)</u>	<u>(150,221)</u>	<u>1,605,779</u>
<b>Fund Balance:</b>				
Beginning of year	<u>1,756,000</u>	<u>1,756,000</u>	<u>1,783,964</u>	<u>27,964</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,633,743</u>	<u>\$ 1,633,743</u>

CLATSOP COUNTY, OREGON  
EMERGENCY COMMUNICATION

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Interest	\$ 2,000	\$ 2,000	\$ 527	\$ (1,473)
Intergovernmental	<u>256,700</u>	<u>256,700</u>	<u>245,754</u>	<u>(10,946)</u>
Total revenues	<u>258,700</u>	<u>258,700</u>	<u>246,281</u>	<u>(12,419)</u>
<b>Expenditures:</b>				
Materials and service	340,600	347,500	342,107	5,393
Other charges	58,900	58,900	58,108	792
Contingency	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>404,500</u>	<u>411,400</u>	<u>400,215</u>	<u>11,185</u>
Excess revenues under expenditures	<u>(145,800)</u>	<u>(152,700)</u>	<u>(153,934)</u>	<u>(1,234)</u>
<b>Other financing sources (uses):</b>				
Transfers in	<u>138,700</u>	<u>145,600</u>	<u>131,800</u>	<u>(13,800)</u>
Net change in fund balances	<u>(7,100)</u>	<u>(7,100)</u>	<u>(22,134)</u>	<u>(15,034)</u>
<b>Fund Balance:</b>				
Beginning of year	<u>14,000</u>	<u>14,000</u>	<u>16,564</u>	<u>2,564</u>
End of year	<u>\$ 6,900</u>	<u>\$ 6,900</u>	<u>\$ (5,570)</u>	<u>\$ (12,470)</u>

CLATSOP COUNTY, OREGON  
ROAD DISTRICT #1  
Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Taxes	\$ 1,369,200	\$ 1,369,200	\$ 1,943,697	\$ 574,497
Timber revenues	500,000	500,000	807,400	307,400
Interest	<u>60,900</u>	<u>60,900</u>	<u>3,414</u>	<u>(57,486)</u>
Total revenues	<u>1,930,100</u>	<u>1,930,100</u>	<u>2,754,511</u>	<u>824,411</u>
<b>Expenditures:</b>				
Other charges	<u>2,300</u>	<u>2,300</u>	<u>2,300</u>	<u>-</u>
Total expenditures	<u>2,300</u>	<u>2,300</u>	<u>2,300</u>	<u>-</u>
Excess revenues over expenditures	<u>1,927,800</u>	<u>1,927,800</u>	<u>2,752,211</u>	<u>824,411</u>
<b>Other financing sources (uses):</b>				
Transfers out	<u>(3,238,000)</u>	<u>(3,238,000)</u>	<u>(3,238,000)</u>	<u>-</u>
Net change in fund balances	<u>(1,310,200)</u>	<u>(1,310,200)</u>	<u>(485,789)</u>	<u>824,411</u>
<b>Fund Balance:</b>				
Beginning of year	<u>2,727,000</u>	<u>2,727,000</u>	<u>1,020,323</u>	<u>(1,706,677)</u>
End of year	<u>\$ 1,416,800</u>	<u>\$ 1,416,800</u>	<u>\$ 534,534</u>	<u>\$ (882,266)</u>

CLATSOP COUNTY, OREGON  
STATE TIMBER ENFORCEMENT

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Timber revenues	\$ 90,000	\$ 90,000	\$ 100,679	\$ 10,679
Interest	<u>13,000</u>	<u>13,000</u>	<u>3,378</u>	<u>(9,622)</u>
Total revenues	<u>103,000</u>	<u>103,000</u>	<u>104,057</u>	<u>1,057</u>
<b>Expenditures:</b>				
Personal service	106,700	106,700	92,400	14,300
Materials and service	69,500	69,500	22,437	47,063
Other charges	2,000	2,000	2,000	-
Capital outlay	14,000	14,000	13,783	217
Contingency	<u>318,200</u>	<u>318,200</u>	<u>-</u>	<u>318,200</u>
Total expenditures	<u>510,400</u>	<u>510,400</u>	<u>130,620</u>	<u>379,780</u>
Excess revenues under expenditures	<u>(407,400)</u>	<u>(407,400)</u>	<u>(26,563)</u>	<u>380,837</u>
<b>Other financing sources (uses):</b>				
Transfers out	<u>(56,100)</u>	<u>(56,100)</u>	<u>(56,100)</u>	<u>-</u>
Net change in fund balances	<u>(463,500)</u>	<u>(463,500)</u>	<u>(82,663)</u>	<u>380,837</u>
<b>Fund Balance:</b>				
Beginning of year	<u>463,500</u>	<u>463,500</u>	<u>518,463</u>	<u>54,963</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 435,800</u>	<u>\$ 435,800</u>

CLATSOP COUNTY, OREGON  
CARLYLE APTS  
Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Charges for services	\$ 168,000	\$ 168,000	\$ 138,663	\$ (29,337)
Interest	500	500	2	(498)
Other revenues	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
Total revenues	<u>168,500</u>	<u>168,500</u>	<u>140,665</u>	<u>(27,835)</u>
<b>Expenditures:</b>				
Materials and service	134,240	153,040	144,138	8,902
Other charges	<u>34,260</u>	<u>34,260</u>	<u>11,760</u>	<u>22,500</u>
Total expenditures	<u>168,500</u>	<u>187,300</u>	<u>155,898</u>	<u>31,402</u>
Excess revenues under expenditures	<u>-</u>	<u>(18,800)</u>	<u>(15,233)</u>	<u>3,567</u>
<b>Other financing sources (uses):</b>				
Transfers in	<u>-</u>	<u>18,800</u>	<u>18,800</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>3,567</u>	<u>3,567</u>
<b>Fund Balance:</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,567</u>	<u>\$ 3,567</u>



CLATSOP COUNTY, OREGON  
4-H & EXTENSION SERVICE SPECIAL DISTRICT  
Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Taxes	\$ 208,400	\$ 208,400	\$ 218,626	\$ 10,226
Timber revenues	36,500	36,500	42,385	5,885
Interest	8,000	8,000	2,915	(5,085)
Other revenues	87,000	87,000	21,829	(65,171)
Intergovernmental	<u>95,000</u>	<u>95,000</u>	<u>69,749</u>	<u>(25,251)</u>
Total revenues	<u>434,900</u>	<u>434,900</u>	<u>355,504</u>	<u>(79,396)</u>
<b>Expenditures:</b>				
Personal service	266,400	266,400	224,304	42,096
Materials and service	124,700	124,700	111,261	13,439
Other charges	61,700	61,700	59,251	2,449
Contingency	<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>70,000</u>
Total expenditures	<u>522,800</u>	<u>522,800</u>	<u>394,816</u>	<u>127,984</u>
Net change in fund balances	(87,900)	(87,900)	(39,312)	48,588
<b>Fund Balance:</b>				
Beginning of year	<u>416,600</u>	<u>416,600</u>	<u>437,492</u>	<u>20,892</u>
End of year	<u>\$ 328,700</u>	<u>\$ 328,700</u>	<u>\$ 398,180</u>	<u>\$ 69,480</u>

CLATSOP COUNTY, OREGON  
MENTAL HEALTH GRANTS

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Development Disabilities:				
Intergovernmental	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 794,862</u>	<u>\$ (205,138)</u>
Mental Health:				
Interest	1,200	1,200	585	(615)
Other revenues	-	-	40,404	40,404
Intergovernmental	<u>499,900</u>	<u>560,300</u>	<u>514,647</u>	<u>(45,653)</u>
Subtotal	<u>501,100</u>	<u>561,500</u>	<u>555,636</u>	<u>(5,864)</u>
Drug & Alcohol Treatment:				
Other revenues	-	-	11,309	11,309
Intergovernmental	<u>236,700</u>	<u>266,200</u>	<u>200,717</u>	<u>(65,483)</u>
Subtotal	<u>236,700</u>	<u>266,200</u>	<u>212,026</u>	<u>(54,174)</u>
Total revenues	<u>1,737,800</u>	<u>1,827,700</u>	<u>1,562,524</u>	<u>(265,176)</u>
<b>Expenditures:</b>				
Development Disabilities:				
Other charges	<u>1,000,000</u>	<u>1,000,000</u>	<u>794,862</u>	<u>205,138</u>
Mental Health:				
Personal services	18,000	18,000	10,645	7,355
Materials and services	1,000	10,500	10,532	(32)
Other charges	<u>482,100</u>	<u>533,000</u>	<u>528,019</u>	<u>4,981</u>
Subtotal	<u>501,100</u>	<u>561,500</u>	<u>549,196</u>	<u>12,304</u>
Drug & Alcohol Treatment:				
Other charges	<u>236,700</u>	<u>266,200</u>	<u>212,026</u>	<u>54,174</u>
Total expenditures	<u>1,737,800</u>	<u>1,827,700</u>	<u>1,556,084</u>	<u>271,616</u>
Net change in fund balances	-	-	6,440	6,440
<b>Fund Balance:</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>7,712</u>	<u>7,712</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,152</u>	<u>\$ 14,152</u>

CLATSOP COUNTY, OREGON  
BOND PROCEEDS & RETIREMENT

Statement of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Interest	\$ 10,000	\$ 10,000	\$ 3,999	\$ (6,001)
Other revenues	<u>1,220,300</u>	<u>1,220,300</u>	<u>1,151,539</u>	<u>(68,761)</u>
Total revenues	<u>1,230,300</u>	<u>1,230,300</u>	<u>1,155,538</u>	<u>(74,762)</u>
<b>Expenditures:</b>				
Principal	855,000	855,000	855,000	-
Interest	265,300	265,300	265,218	82
Contingency	<u>422,500</u>	<u>422,500</u>	<u>-</u>	<u>422,500</u>
Total expenditures	<u>1,542,800</u>	<u>1,542,800</u>	<u>1,120,218</u>	<u>422,582</u>
Excess revenues over (under) expenditures	<u>(312,500)</u>	<u>(312,500)</u>	<u>35,320</u>	<u>347,820</u>
<b>Fund Balance:</b>	(312,500)	(312,500)	35,320	347,820
Beginning of year	<u>312,500</u>	<u>312,500</u>	<u>322,505</u>	<u>10,005</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 357,825</u>	<u>\$ 357,825</u>

CLATSOP COUNTY, OREGON  
BOND & UAL RESERVE

Statement of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Interest	<u>\$ 72,000</u>	<u>\$ 72,000</u>	<u>\$ 28,415</u>	<u>\$ (43,585)</u>
Total revenues	<u>72,000</u>	<u>72,000</u>	<u>28,415</u>	<u>(43,585)</u>
<b>Expenditures:</b>				
Other charges	<u>2,834,800</u>	<u>2,834,800</u>	<u>-</u>	<u>2,834,800</u>
Total expenditures	<u>2,834,800</u>	<u>2,834,800</u>	<u>-</u>	<u>2,834,800</u>
Excess revenues over (under) expenditures	<u>(2,762,800)</u>	<u>(2,762,800)</u>	<u>28,415</u>	<u>2,791,215</u>
<b>Other financing sources (uses):</b>				
Transfers out	<u>(768,400)</u>	<u>(768,400)</u>	<u>(768,400)</u>	<u>-</u>
Net change in fund balances	<u>(3,531,200)</u>	<u>(3,531,200)</u>	<u>(739,985)</u>	<u>2,791,215</u>
<b>Fund Balance:</b>				
Beginning of year	<u>3,531,200</u>	<u>3,531,200</u>	<u>3,538,196</u>	<u>6,996</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,798,211</u>	<u>\$ 2,798,211</u>

## **BUDGETARY COMPARISON SCHEDULES**

### **Enterprise Funds**

Pursuant to the provisions of Oregon Revised Statutes, an individual schedule of revenues, expenditures, and changes in fund balances - budget and actual should be displayed for each fund where legally adopted budgets are required.

Enterprise Budgetary Comparison schedules include the following:

- Westport Sewer Service District
  - ◆ Westport Sewer Operating Fund
  - ◆ Westport Sewer Equipment Replacement Fund
- Jail Commissary Fund

**CLATSOP COUNTY, OREGON**

**WESTPORT SEWER SERVICE DISTRICT**

Combined Schedule of Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Year ended June 30, 2010

	<u>Westport Sewer Operating Fund</u>	<u>Westport Sewer Equipment Replacement</u>	<u>Total Westport Sewer Service District</u>
Revenues			
Charges for services	\$ 65,329	\$ -	\$ 65,329
Interest	54	76	130
Other revenues	<u>123</u>	<u>-</u>	<u>123</u>
Total revenues	<u>65,506</u>	<u>76</u>	<u>65,582</u>
Expenditures:			
Personal service	9,879	-	9,879
Materials and service	42,398	13,845	56,243
Other charges	6,139	200	6,339
Debt service:			
Principal	-	4,580	4,580
Interest	<u>-</u>	<u>3,453</u>	<u>3,453</u>
Total expenditures	<u>58,416</u>	<u>22,078</u>	<u>80,494</u>
Revenues over (under) expenditures	<u>7,090</u>	<u>(22,002)</u>	<u>(14,912)</u>
Other Financing Sources (Uses):			
Transfers in	-	12,000	12,000
Transfers out	<u>(12,000)</u>	<u>-</u>	<u>(12,000)</u>
Net change in fund balances	(4,910)	(10,002)	(14,912)
Beginning fund balance	<u>227,153</u>	<u>18,306</u>	<u>245,459</u>
Ending fund balance	<u>\$ 222,243</u>	<u>\$ 8,304</u>	<u>\$ 230,547</u>
Reconciliation to GAAP Basis Change in Net Assets			
Net change in fund balance			\$ (14,912)
Depreciation			(112,224)
Change in accrued interest			(1,183)
Debt service principal payments			<u>4,580</u>
Change in net assets			<u>\$ (123,739)</u>

CLATSOP COUNTY, OREGON  
WESTPORT SEWER OPERATING

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Charges for services	\$ 64,000	\$ 64,000	\$ 65,329	\$ 1,329
Interest	300	300	54	(246)
Other revenues	<u>100,000</u>	<u>100,000</u>	<u>123</u>	<u>(99,877)</u>
Total revenues	<u>164,300</u>	<u>164,300</u>	<u>65,506</u>	<u>(98,794)</u>
<b>Expenditures:</b>				
Personal service	12,800	12,800	9,879	2,921
Materials and service	147,400	147,400	42,398	105,002
Other charges	<u>6,200</u>	<u>6,200</u>	<u>6,139</u>	<u>61</u>
Total expenditures	<u>166,400</u>	<u>166,400</u>	<u>58,416</u>	<u>107,984</u>
Excess revenues over (under) expenditures	<u>(2,100)</u>	<u>(2,100)</u>	<u>7,090</u>	<u>9,190</u>
<b>Other financing sources (uses):</b>				
Transfers out	<u>(12,000)</u>	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>
Net change in fund balances	(14,100)	(14,100)	(4,910)	9,190
<b>Fund Balance:</b>				
Beginning of year	<u>14,100</u>	<u>14,100</u>	<u>227,153</u>	<u>213,053</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 222,243</u>	<u>\$ 222,243</u>

CLATSOP COUNTY, OREGON  
WESTPORT SEWER EQUIPMENT REPLACEMENT  
Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Interest	\$ 600	\$ 600	\$ 76	\$ (524)
Total revenues	<u>600</u>	<u>600</u>	<u>76</u>	<u>(524)</u>
<b>Expenditures:</b>				
Materials and service	14,000	14,000	13,845	155
Other charges	200	200	200	-
Principal	4,500	4,500	4,580	(80)
Interest	3,600	3,600	3,453	147
Contingency	<u>14,600</u>	<u>14,600</u>	<u>-</u>	<u>14,600</u>
Total expenditures	<u>36,900</u>	<u>36,900</u>	<u>22,078</u>	<u>14,822</u>
Excess revenues under expenditures	<u>(36,300)</u>	<u>(36,300)</u>	<u>(22,002)</u>	<u>14,298</u>
<b>Other financing sources (uses):</b>				
Transfers in	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Net change in fund balances	(24,300)	(24,300)	(10,002)	14,298
<b>Fund Balance:</b>				
Beginning of year	<u>24,300</u>	<u>24,300</u>	<u>18,306</u>	<u>(5,994)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,304</u>	<u>\$ 8,304</u>



CLATSOP COUNTY, OREGON  
JAIL COMMISSARY

Schedule of Revenues, Expenditures, and Changes in Fund Balance--  
Budget and Actual  
For the Fiscal Year Ended June 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>				
Charges for services	\$ 56,900	\$ 56,900	\$ 63,551	\$ 6,651
Fines and forfeitures	9,000	9,000	13,100	4,100
Interest	<u>1,200</u>	<u>1,200</u>	<u>323</u>	<u>(877)</u>
Total revenues	<u>67,100</u>	<u>67,100</u>	<u>76,974</u>	<u>9,874</u>
<b>Expenditures:</b>				
Materials and service	51,800	54,800	49,654	5,146
Other charges	1,600	1,600	1,600	-
Contingency	<u>6,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total expenditures	<u>59,400</u>	<u>59,400</u>	<u>51,254</u>	<u>8,146</u>
Excess revenues over expenditures	<u>7,700</u>	<u>7,700</u>	<u>25,720</u>	<u>18,020</u>
<b>Other financing sources (uses):</b>				
Transfers out	<u>(12,000)</u>	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>
Net change in fund balances	(4,300)	(4,300)	13,720	18,020
<b>Fund Balance:</b>				
Beginning of year	<u>46,100</u>	<u>46,100</u>	<u>49,937</u>	<u>3,837</u>
End of year	<u>\$ 41,800</u>	<u>\$ 41,800</u>	<u>\$ 63,657</u>	<u>\$ 21,857</u>

Reconciliation to GAAP Basis Change in Net Assets

Net Change in Fund Balance	\$ 13,720
Depreciation and amortization expense	<u>(15,300)</u>
Change in net assets	<u>\$ (1,580)</u>

## **OTHER FINANCIAL SCHEDULES**

- Property Tax Transactions and Outstanding Balances
- Schedule of Accountability for Independently Elected Officials

CLATSOP COUNTY, OREGON  
SCHEDULE OF PROPERTY TAX TRANSACTIONS AND OUTSTANDING BALANCES  
For the Fiscal Year Ended June 30, 2010

**ALL CLATSOP COUNTY GOVERNMENTS**

Fiscal Year	Uncollected Balance June 30, 2009	Levy as Extended by Assessor	Discount	Adjustments	Collections	Uncollected Balance June 30, 2010
2010	\$ -	\$ 63,917,654	\$ (1,497,446)	\$ (138,258)	\$ (58,620,174)	\$ 3,661,776
2009	3,301,364	-	(1)	(52,330)	(1,856,424)	1,392,609
2008	1,090,486	-	-	(11,907)	(477,527)	601,052
2007	479,115	-	-	(12,827)	(256,717)	209,571
2006	191,582	-	-	(11,607)	(119,140)	60,835
2005	40,221	-	-	(8,274)	(1,309)	30,638
2004	18,964	-	-	(6,071)	439	13,332
Prior	90,586	-	-	(16,547)	(4,094)	69,945
Totals	<u>\$ 5,212,318</u>	<u>\$ 63,917,654</u>	<u>\$ (1,497,447)</u>	<u>\$ (257,821)</u>	<u>\$ (61,334,946)</u>	<u>\$ 6,039,758</u>

**ALL BUDGETED CLATSOP COUNTY FUNDS**

Fiscal Year	Uncollected Balance June 30, 2009	Levy as Extended by Assessor	Discount	Adjustments	Collections	Uncollected Balance June 30, 2010
2010	\$ -	\$ 11,215,567	\$ (262,755)	\$ (24,260)	\$ (10,286,023)	\$ 642,529
2009	622,081	-	-	(9,855)	(349,812)	262,414
2008	187,248	-	-	(2,046)	(81,996)	103,206
2007	84,373	-	-	(2,259)	(45,208)	36,906
2006	32,162	-	-	(1,948)	(20,001)	10,213
2005	6,762	-	-	(1,392)	(220)	5,150
2004	3,194	-	-	(1,026)	74	2,242
Prior	15,723	-	-	(3,275)	(688)	11,760
Totals	<u>\$ 951,543</u>	<u>\$ 11,215,567</u>	<u>\$ (262,755)</u>	<u>\$ (46,061)</u>	<u>\$ (10,783,874)</u>	<u>\$ 1,074,420</u>

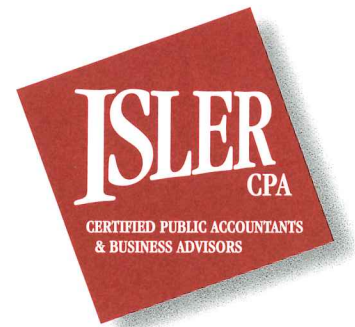
Taxes receivable classified by fund:

General Fund	\$ 703,297
Fair Board	39,251
Rural Law Enforcement District	128,416
Road District #1 Fund	182,728
4H & Extension Service District Fund	20,728
	<u>\$ 1,074,420</u>

CLATSOP COUNTY, OREGON  
Schedule of Accountability for Independently Elected Officials  
June 30, 2010

	<u>Cash Balance</u> <u>July 01, 2009</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance</u> <u>June 30, 2010</u>
Sheriff	<u>\$ 27,577</u>	<u>\$ 246,564</u>	<u>\$ 258,458</u>	<u>\$ 15,683</u>

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



Board of County Commissioners  
Clatsop County, Oregon

We have audited the basic financial statements of Clatsop County, Oregon (County) as of and for the year ended June 30, 2010, and have issued our report thereon dated January 25, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

**Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the County's compliance with certain provisions of laws, regulations, contracts and grants including provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-010-0000 to 162-010-0330, as set forth below, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

- Accounting records and related internal control structure.
- The use of various depositories to secure the deposit of public funds.
- The requirements relating to debt.
- The requirements relating to the preparation, adoption and execution of the City's budget for the biennium ending June 30, 2011.
- The requirements relating to insurance and fidelity bond coverage.
- The appropriate laws, rules and regulations pertaining to programs funded wholly or partially by other governmental agencies.
- The requirements pertaining to the use of revenue from taxes on motor vehicle use fuel funds.
- The statutory requirements pertaining to the investment of public funds.
- The requirements pertaining to the awarding of public contracts and the construction of public improvements.
- Schedule of Accountability for Independently Elected Officials.

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. Except as discussed below, the results of our tests disclosed no instances of noncompliance that are required to be reported under Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State.

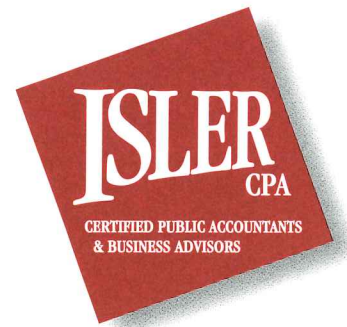
**Excess of Expenditures over Appropriations**

As described in Note 2 to the financial statements, Stewardship, Compliance, and Accountability, the results of testing indicated one instance of non-compliance related to excess expenditures over appropriations.

This report is intended solely for the information of the members of the Board of County Commissioners, the County Manager, management for Clatsop County, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Julie A. Arendt, CPA, a member of the firm  
Eugene, Oregon  
January 25, 2011

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



Board of County Commissioners  
Clatsop County, 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, Oregon (County) as of and for the year ended June 30, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 25, 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 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 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.

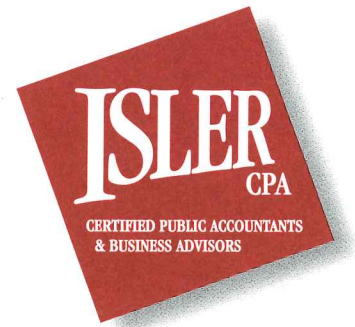
Compliance and Other Matters

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 County 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.

Julie A. Arendt, CPA, a member of the firm  
Eugene, Oregon  
January 25, 2011





**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH  
OMB CIRCULAR A-133**

Board of County Commissioners  
Clatsop County, Oregon

**Compliance**

We have audited the compliance of Clatsop County, Oregon (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2010. The City'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 on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2010.

**Internal Control Over Compliance**

The management of the 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 requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance 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 would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses in internal control over compliance. 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, others within the organization, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

A handwritten signature in black ink, appearing to read "Julie Arendt". The signature is fluid and cursive, with the first name "Julie" and last name "Arendt" clearly distinguishable.

Julie A. Arendt, CPA, a member of the firm  
Eugene, Oregon  
January 25, 2011



CLATSOP COUNTY, OREGON  
Schedule of Expenditures of Federal Awards  
Year ended June 30, 2010

	Federal CFDA Number	Federal Expenditures
<b><u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>		
Maternal and Child Health Services (CAH)	93.994	\$ 6,048
Maternal and Child Health Services	93.994	14,112
Maternal and Child Health Services (CAH-GF)	93.994	3,978
Maternal and Child Health Services Prenatal - GF	93.994	2,120
Babies 1st	93.994	6,712
Family Planning	93.217	30,840
HIV Prevention Block Grant	93.940	8,143
HIV Care Consortia - Ryan White	93.917	20,640
HIV Care Consortia - Ryan White	93.917	4,901
IAP	93.778	14,094
Emergency preparedness	93.069	89,583
OHSU CaCoon Program	93.994	6,080
OHSU Community Connections Program	93.994	6,974
Social Services Block Grant	93.667	8,103
Promoting Safe and Stable Families	93.556	2,230
My Future My Choice	93.558	3,785
Suicide Prevention Grant	93.243	10,974
Social Services Block Grant	93.667	27,587
Department of Justice - Child Support Reimb. Grant	93.563	64,846
Department of Justice - Incentive Money	93.563	19,751
ARRA - Child Support	93.563	39,399
<b>Total US Department of Health and Human Services</b>		<b>390,900</b>
<b><u>US ENVIRONMENTAL PROTECTION AGENCY</u></b>		
State Public Water System DHS - Water Primacy	66.432	11,336
<b>Total US Environmental Protection Agency</b>		<b>11,336</b>
<b><u>US DEPARTMENT OF EDUCATION</u></b>		
ODFW CWT Recovery Program	81.806	13,773
<b>Total US Department of Education</b>		<b>13,773</b>
<b><u>US DEPARTMENT OF JUSTICE</u></b>		
Juvenile Accountability Incentive Block Grant	16.523	7,500
<b>Total US Department of Justice</b>		<b>7,500</b>
<b><u>US DEPARTMENT OF AGRICULTURE</u></b>		
Natl School Lunch, School Breakfast & Special Milk Programs	10.553	13,441
Oregon State University (4-H)	10.500	69,479
<b>Total US Department of Agriculture</b>		<b>82,920</b>
<b><u>US DEPARTMENT OF COMMERCE</u></b>		
DOC / NOAA / DLCD Coastal Zone Management	11.419	17,000
<b>Total US Department of Commerce</b>		<b>17,000</b>
<b><u>US DEPARTMENT OF JUSTICE (SHERIFF)</u></b>		
Department of Justice Byrne Grant	16.579	19,201
Department of Justice Combating Rural Crime	16.810	71,290
<b>Total US Department of Justice (Sheriff)</b>		<b>90,491</b>
<b><u>DEPARTMENT OF HOMELAND SECURITY</u></b>		
Oregon Emergency Mgmt Hazard Mitigation	97.039	287,441
Oregon Military Department Mitigation Grant	97.017	6,802
Oregon Military Department DHS Citizen Corps	97.053	3,424
Oregon Military Dept Emergency Mgmt Performance Grant	97.042	91,984
Federal Emergency Management Admin.	97.036	25,667
<b>Total Department of Homeland Security</b>		<b>415,318</b>
<b>Total Federal Assistance</b>		<b>\$ 1,029,238</b>

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of the Clatsop County, Oregon.

CLATSOP COUNTY, OREGON  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year ended June 30, 2010

Section I - Summary of Auditors' Results

1. The auditors' report expresses an unqualified opinion of the financial statements of Clatsop County.
2. No reportable conditions relating to the audit of the financial statements is reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Clatsop County were disclosed during the audit.
4. No reportable conditions were disclosed during the audit of the major federal award program.
5. The auditors' report on compliance for the major federal award program for Clatsop County expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for Clatsop County are reported.
7. The program tested as a major program was:  
Department of Homeland Security Hazard Mitigation Grant CFDA # 97.039
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Clatsop County was determined to be a low-risk auditee.

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Summary Schedule of Prior Audit Findings

No audit findings were reported in the prior year.