

Clatsop County, Oregon
Annual Financial Report
For the Fiscal Year Ended
June 30, 2009



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INTRODUCTORY SECTION

**CLATSOP COUNTY, OREGON
BOARD OF COMMISSIONERS
June 30, 2009**

<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	Ann Samuelson 800 Exchange St., Suite 410 Astoria, OR 97103	December 31, 2010

County Manager

Duane Cole



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FINANCIAL SECTION

INDEPENDENT AUDITOR'S 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 Clatsop County, Oregon, as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Clatsop County, Oregon's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clatsop County, Oregon, as of June 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2009, on our consideration of Clatsop County, Oregon's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on

compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and required supplementary information as listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it. The budgetary comparison information has 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clatsop County, Oregon's basic financial statements. The introductory section and other supplementary information 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 Clatsop County, Oregon. The other supplementary information 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.

Merina & Company, LLP

Merina & Company, LLP
West Linn, Oregon
December 21, 2009

CLATSOP COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2009

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, 2009. 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 \$246,655,743 (*net assets*). Of this amount, \$216,669,294 is invested in capital assets and \$29,982,730 (*unrestricted*) may be used to meet the County's ongoing obligations.
- The County's total net assets increased by \$1,920,896.
- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balance of \$25,344,333 an increase of \$5,544,560 in comparison with the prior year.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$3,114,423.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

- The *Statement of Net Assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.
- The *Statement of Activities* presents information showing how the 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, water, and jail commissary.

The County financial statements include the financial information for five blended component units: Clatsop County Road District #1, Clatsop County Rural Law Enforcement District, Clatsop County 4-H Extension Service District, Sunset Lake Water 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 of objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

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

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

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

Proprietary funds. The County maintains three proprietary (*enterprise*) funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its sewer, water 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 \$246,655,743 (*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, 2009, the County had \$219,610,677 (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 \$3,114,423 indicating a high degree of liquidity of the General Fund. The fund balance of the County's General Fund increased by \$614,922 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.

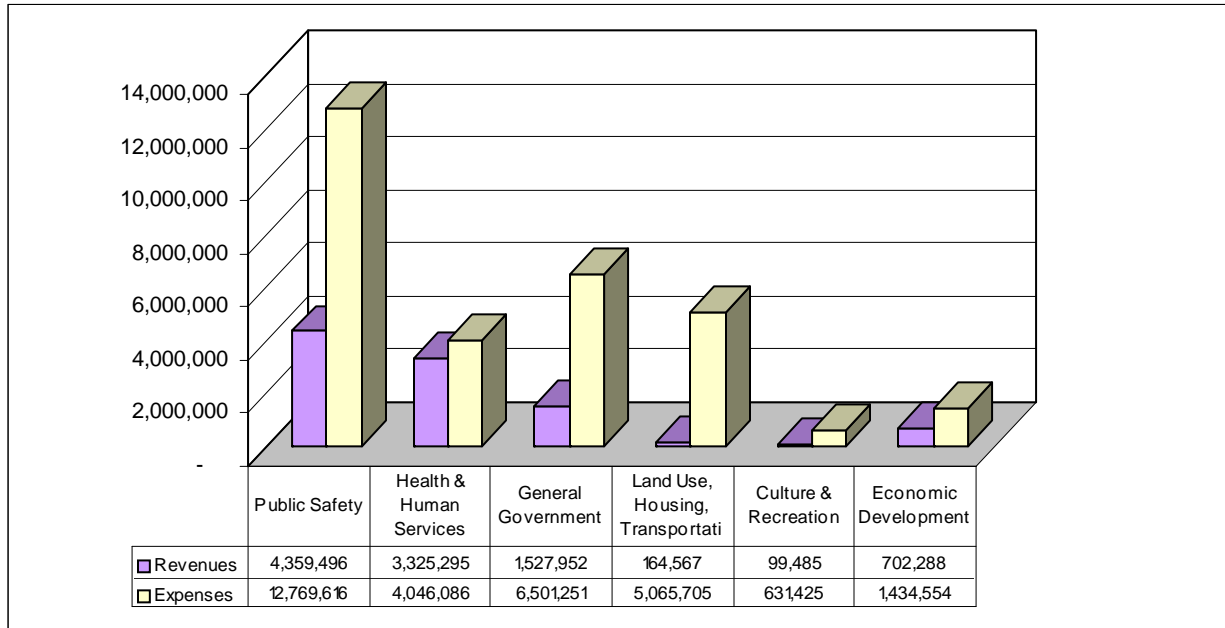
	CLATSOP COUNTY'S NET ASSETS					
	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Current and other assets	\$ 37,683,459	\$ 28,479,173	\$ 107,889	\$ 83,888	\$ 37,791,348	\$ 28,563,061
Capital assets	218,460,723	226,153,841	1,149,954	1,221,971	219,610,677	227,375,812
Total assets	256,144,182	254,633,014	1,257,843	1,305,859	257,402,025	255,938,873
Long-term liabilities outstanding	7,619,105	8,315,893	101,034	105,614	7,720,139	8,421,507
Other liabilities	2,992,799	2,774,093	33,344	8,426	3,026,143	2,782,519
Total liabilities	10,611,904	11,089,986	134,378	114,040	10,746,282	11,204,026
Net assets:						
Invested in capital assets, net of related debt	215,624,954	223,031,517	1,044,340	1,111,902	216,669,294	224,143,419
Restricted	-	-	3,719	-	3,719	-
Unrestricted	29,907,324	20,511,511	75,406	79,917	29,982,730	20,591,428
Total net assets	\$245,532,278	\$243,543,028	\$ 1,123,465	\$ 1,191,819	\$246,655,743	\$244,734,847

CLATSOP COUNTY'S STATEMENT OF ACTIVITIES

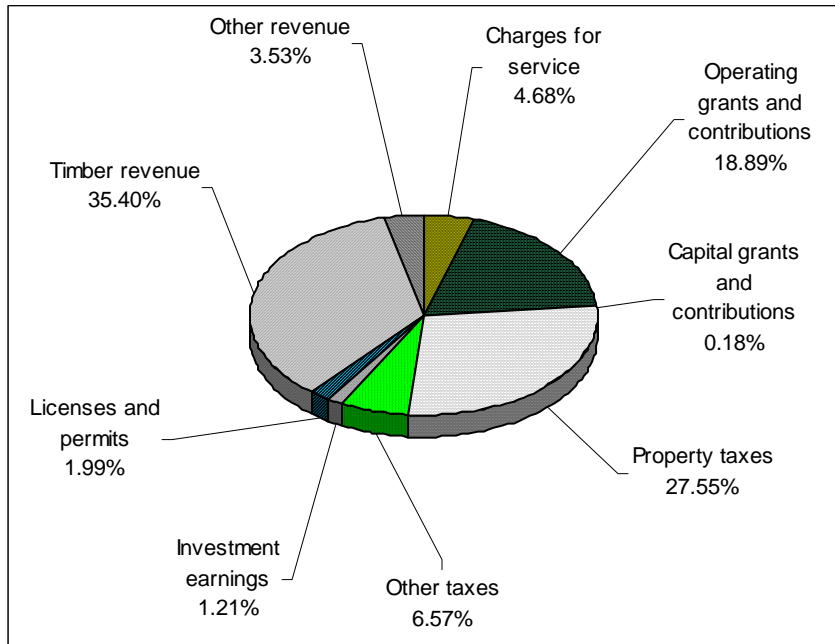
	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues:						
Program revenues:						
Charges for services	\$ 2,007,180	\$ 2,035,805	\$ 70,949	\$ 74,743	\$ 2,078,129	\$ 2,110,548
Operating grants and contributions	8,095,760	8,165,788	-	-	8,095,760	8,165,788
Capital grants and contributions	76,143	8,196	25,062	7,664	101,205	15,860
General revenues:						
Property taxes	11,809,276	9,543,181	-	-	11,809,276	9,543,181
Other taxes	2,817,750	3,448,775	-	-	2,817,750	3,448,775
Gain/(Loss) on sale of capital assets	-	(21,841)	-	-	-	(21,841)
Investment earnings	519,334	884,198	1,506	4,910	520,840	889,108
Licenses and permits	850,985	1,239,048	-	-	850,985	1,239,048
Fines and forfeitures	91,735	95,774	-	-	91,735	95,774
Timber revenue	15,174,795	8,028,453	-	-	15,174,795	8,028,453
Other	1,420,339	2,144,012	54,244	59,604	1,474,583	2,203,616
Total revenue	42,863,297	35,571,389	151,761	146,921	43,015,058	35,718,310
Expenses:						
Public safety and justice	12,769,616	12,029,458	-	-	12,769,616	12,029,458
Health and human Services	4,046,086	4,791,242	-	-	4,046,086	4,791,242
General government	6,501,251	6,579,765	-	-	6,501,251	6,579,765
Land use housing and transportation	5,065,705	6,206,780	-	-	5,065,705	6,206,780
Culture and recreation	631,425	718,599	-	-	631,425	718,599
Economic development	1,434,554	729,558	-	-	1,434,554	729,558
Depreciation expense	9,977,095	10,308,824	-	-	9,977,095	10,308,824
Long-term debt	434,317	502,389	-	-	434,317	502,389
Sewer	-	-	180,427	177,117	180,427	177,117
Jail	-	-	53,471	60,908	53,471	60,908
Water	-	-	215	-	215	-
Total expenses	40,860,049	41,866,615	234,113	238,025	41,094,162	42,104,640
Increase (decrease) in net assets						
before transfers:	2,003,248	(6,295,226)	(82,352)	(91,104)	1,920,896	(6,386,330)
Transfers	(13,998)	16,000	13,998	(16,000)	-	-
Increase (decrease) in net assets	1,989,250	(6,279,226)	(68,354)	(107,104)	1,920,896	(6,386,330)
Beginning net assets, as restated	243,543,028	249,822,254	1,191,819	1,298,923	244,734,847	251,121,177
Ending net assets	\$ 245,532,278	\$ 243,543,028	\$ 1,123,465	\$ 1,191,819	\$ 246,655,743	\$ 244,734,847

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

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



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



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, 2009, amounts to \$219,610,677 (net of accumulated depreciation). This investment in capital assets includes infrastructure, buildings and improvements, land, furniture and fixtures, tools and heavy equipment, and motor vehicles.

Clatsop County's Capital Assets (Net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$ 6,734,202	\$ 6,223,611	\$ 22,039	\$ 22,039	\$ 6,756,241	\$ 6,245,650
Computers & Equipment	217,766	288,650	4,458	-	222,224	288,650
Tools & Equipment	143,336	126,582	-	-	143,336	126,582
Equipment and Vehicles	1,439,934	1,596,530	80,808	40,408	1,520,742	1,636,938
Furniture and Fixtures	47,429	-	-	-	47,429	-
Buildings and Improvements	16,155,852	15,277,578	1,042,649	1,159,524	17,198,501	16,437,102
Construction in Progress	36,945	-	-	-	36,945	-
Intangibles	80,378	160,621	-	-	80,378	160,621
Infrastructure-non deprec	66,836,399	66,836,399	-	-	66,836,399	66,836,399
Infrastructure	126,768,482	135,643,870	-	-	126,768,482	135,643,870
Total	\$ 218,460,723	\$ 226,153,841	\$ 1,149,954	\$ 1,221,971	\$ 219,610,677	\$ 227,375,812

Long-term debt. At the end of this fiscal year, the County had total debt outstanding of \$8,711,362. Of this amount \$5,025,796 is a direct obligation pledging the full faith and credit of the County. \$2,835,769 consists of a loan to finance renovations for the Courthouse remodel project, and \$105,614 is for the Wastewater Treatment Improvement loan. The remainder of the County's debt represents compensated absences in the amount \$744,183.

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Bond Payable	\$ 5,025,796	\$ 5,815,796	\$ -	\$ -	\$ 5,025,796	\$ 5,815,796
Loan Payable	2,835,769	3,072,324	105,614	110,069	2,941,383	3,182,393
Compensated Absences	744,183	722,782	-	-	744,183	722,782
Total	\$ 8,605,748	\$ 9,610,902	\$ 105,614	\$ 110,069	\$ 8,711,362	\$ 9,720,971

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 2009-10.

Request for Information

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

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



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BASIC FINANCIAL STATEMENTS

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.



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CLATSOP COUNTY, OREGON
STATEMENT OF NET ASSETS
June 30, 2009

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 25,792,706	\$ 70,484	\$ 25,863,190
Due from other governments	182,570	-	182,570
Accounts receivable, net	5,184,961	37,405	5,222,366
Property taxes receivable	951,543	-	951,543
Prepays	12,681	-	12,681
Inventories	283,642	-	283,642
	<u>32,408,103</u>	<u>107,889</u>	<u>32,515,992</u>
Total current assets			
Noncurrent assets:			
Restricted cash and cash equivalents	27,557	-	27,557
Pension asset	5,147,799	-	5,147,799
Capital assets:			
Nondepreciable	73,607,546	-	73,607,546
Depreciable, net	144,853,177	1,149,954	146,003,131
	<u>223,736,079</u>	<u>1,149,954</u>	<u>224,886,033</u>
Total noncurrent assets			
	<u>\$ 256,144,182</u>	<u>\$ 1,257,843</u>	<u>\$ 257,402,025</u>
Total assets			
LIABILITIES			
Current liabilities:			
Accounts payable and accrued expenses	\$ 1,159,855	\$ 28,764	\$ 1,188,619
Due to inmates	27,557	-	27,557
Interest payable	25,020	-	25,020
Current portion of long-term debt	1,780,367	4,580	1,784,947
	<u>2,992,799</u>	<u>33,344</u>	<u>3,026,143</u>
Total current liabilities			
Noncurrent liabilities:			
Deposits	10,095	-	10,095
Accrued payroll	436,781	-	436,781
Noncurrent portion of long-term obligations	6,825,381	101,034	6,926,415
Post employment health care benefites	346,848	-	346,848
	<u>7,619,105</u>	<u>101,034</u>	<u>7,720,139</u>
Total noncurrent liabilities			
	<u>10,611,904</u>	<u>134,378</u>	<u>10,746,282</u>
Total liabilities			
NET ASSETS			
Invested in capital assets, net of related debt	215,624,954	1,044,340	216,669,294
Restricted for:			
Debt Service	-	3,719	3,719
Unrestricted	29,907,324	75,406	29,982,730
	<u>245,532,278</u>	<u>1,123,465</u>	<u>246,655,743</u>
Total net assets			
	<u>\$ 256,144,182</u>	<u>\$ 1,257,843</u>	<u>\$ 257,402,025</u>
Total liabilities and net assets			

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

CLATSOP COUNTY, OREGON
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2009

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:				
General government	\$ 6,501,251	\$ 1,109,196	\$ 418,756	\$ -
Public safety	12,769,616	148,529	4,210,967	-
Land use, housing, and transportation	5,065,705	88,424	-	76,143
Culture and recreation	631,425	-	99,485	-
Economic development	1,434,554	84,353	617,935	-
Health and human services	4,046,086	576,678	2,748,617	-
Depreciation	9,977,095	-	-	-
Interest on long-term debt	434,317	-	-	-
Total governmental activities	<u>40,860,049</u>	<u>2,007,180</u>	<u>8,095,760</u>	<u>76,143</u>
Business type activities:				
Westport Sewer Service District	180,427	59,957	-	25,062
Jail Commissary Fund	53,471	10,992	-	-
Total business type activities	<u>234,113</u>	<u>70,949</u>	<u>-</u>	<u>25,062</u>
Total government	<u>\$ 41,094,162</u>	<u>\$ 2,078,129</u>	<u>\$ 8,095,760</u>	<u>\$ 101,205</u>

General revenues:

Taxes:

 Property taxes

 Public service taxes

Interest and investment earnings

Other revenues

Timber revenues and land sales

Licenses and permits

Fines and forfeitures

Transfers in (out)

Total general revenues and transfers

Change in net assets

Net assets - beginning

Net assets - ending

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

Net Expense Revenue and Change in Net Asset		
Governmental Activities	Business Type Activities	Total
\$ (4,973,299)	\$ -	\$ (4,973,299)
(8,410,120)	-	(8,410,120)
(4,901,138)	-	(4,901,138)
(531,940)	-	(531,940)
(732,266)	-	(732,266)
(720,791)	-	(720,791)
(9,977,095)	-	(9,977,095)
(434,317)	-	(434,317)
<u>(30,680,966)</u>	<u>-</u>	<u>(30,680,966)</u>
-	(95,408)	(95,408)
-	(42,479)	(42,479)
<u>-</u>	<u>(138,102)</u>	<u>(138,102)</u>
<u>(30,680,966)</u>	<u>(138,102)</u>	<u>(30,819,068)</u>
11,809,276	-	11,809,276
2,817,750	-	2,817,750
519,334	1,506	520,840
1,420,339	54,244	1,474,583
15,174,795	-	15,174,795
850,985	-	850,985
91,735	-	91,735
(13,998)	13,998	-
<u>32,670,216</u>	<u>69,748</u>	<u>32,739,964</u>
<u>1,989,250</u>	<u>(68,354)</u>	<u>1,920,896</u>
<u>243,543,028</u>	<u>1,191,819</u>	<u>244,734,847</u>
<u>\$ 245,532,278</u>	<u>\$ 1,123,465</u>	<u>\$ 246,655,743</u>

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



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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.

Special Projects Fund

The Special Projects Fund is used to account for capital projects and the purchase of capital assets. The primary source of revenue is transfers from the General Fund.

Rural Law Enforcement District Fund

The Rural Law Enforcement District Fund is used to account for expenditures for law enforcement. The primary source of revenue is property taxes and timber sales revenue.

Bond & UAL Reserve Fund

The Bond and UAL Reserve Fund is used to provide a reserve fund for either future PERS unfunded liabilities or pension bond payments. The primary source of revenue is transfers from other funds.

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
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2009

	General Fund	General Roads Fund	Special Projects Fund
ASSETS			
Cash and cash equivalents	\$ 3,225,151	\$ 2,555,147	\$ 1,837,109
Due from other governments	117,716		
Accounts receivable	249,151	137,526	-
Property taxes receivable	614,940	-	-
Loan receivable			
Due from other funds	28,059	-	-
Prepays	900	-	-
Restricted cash and cash equivalents	27,557	-	-
	<u>3,225,151</u>	<u>2,555,147</u>	<u>1,837,109</u>
Total assets	<u>\$ 4,263,474</u>	<u>\$ 2,692,673</u>	<u>\$ 1,837,109</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts payable and other current liabilities	\$ 327,213	\$ 389,413	\$ 8,467
Deposits	-	-	-
Due to inmates	27,557	-	-
Deferred revenue	546,378	-	-
Accrued payroll	247,903	56,113	-
	<u>327,213</u>	<u>389,413</u>	<u>8,467</u>
Total liabilities	<u>1,149,051</u>	<u>445,526</u>	<u>8,467</u>
FUND BALANCES:			
Reserved for:			
Debt service	-	-	-
Unreserved, reported in:			
General fund	3,114,423	-	-
Special revenue fund	-	2,247,147	1,828,642
	<u>3,114,423</u>	<u>2,247,147</u>	<u>1,828,642</u>
Total fund balance	<u>3,114,423</u>	<u>2,247,147</u>	<u>1,828,642</u>
Total liabilities and fund balance	<u>\$ 4,263,474</u>	<u>\$ 2,692,673</u>	<u>\$ 1,837,109</u>

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

Rural Law Enforcement District Fund	Bond & UAL Reserve Fund	Industrial Development Revolving Fund	Other Governmental	Total Governmental
\$ 2,906,199	\$ 3,538,196	\$ 4,135,083	\$ 7,595,821	\$ 25,792,706
22,831		-	42,023	182,570
-	-	4,326,500	471,784	5,184,961
118,014	-	-	218,589	951,543
-	-	-	100,000	100,000
-	-	-	-	28,059
-	-	-	11,781	12,681
-	-	-	-	27,557
<u>\$ 3,047,044</u>	<u>\$ 3,538,196</u>	<u>\$ 8,461,583</u>	<u>\$ 8,439,998</u>	<u>\$ 32,280,077</u>

\$ -	\$ -	\$ -	\$ 434,762	\$ 1,159,855
-	-	-	10,095	10,095
-	-	-	-	27,557
105,404	-	4,326,500	295,115	5,273,397
-	-	-	132,765	436,781
<u>105,404</u>	<u>-</u>	<u>4,326,500</u>	<u>900,796</u>	<u>6,935,744</u>

-	-	-	322,505	322,505
-	-	-	-	3,114,423
<u>2,941,640</u>	<u>3,538,196</u>	<u>4,135,083</u>	<u>7,216,697</u>	<u>21,907,405</u>
<u>2,941,640</u>	<u>3,538,196</u>	<u>4,135,083</u>	<u>7,539,202</u>	<u>25,344,333</u>
<u>\$ 3,047,044</u>	<u>\$ 3,538,196</u>	<u>\$ 8,461,583</u>	<u>\$ 8,439,998</u>	

Amounts reported 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. 218,460,723

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. 283,642

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

Pension asset	5,147,799	
Deferred revenue	<u>5,273,397</u>	10,421,196

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (8,977,616)

Net Assets \$ 245,532,278

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

CLATSOP COUNTY, OREGON
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2009

	General Fund	General Roads Fund	Special Projects Fund
REVENUES:			
Property taxes	\$ 7,290,165	\$ -	\$ -
Timber revenues	3,838,501	-	-
Charges for service	792,913	298,320	-
Licenses and permits	349,464	-	-
Fines and forfeitures	42,042	-	-
Interest	174,414	37,739	44,973
Other revenues	944,609	45,771	7,980
Intergovernmental	2,949,921	1,939,918	-
Land sales	-	-	-
	<u>16,382,029</u>	<u>2,321,748</u>	<u>52,953</u>
EXPENDITURES:			
Current:			
General government	5,514,423	-	643,942
Public safety	7,310,347	-	-
Land use, housing, and transportation	658,780	4,354,447	-
Culture and recreation	142,540	-	-
Economic development	-	-	-
Health and human services	308,517	-	-
Capital outlay	-	-	940,415
Debt service:			
Principal	-	-	236,555
Interest	-	-	137,588
	<u>13,934,607</u>	<u>4,354,447</u>	<u>1,958,500</u>
Revenues over (under) expenditures	2,447,422	(2,032,699)	(1,905,547)
OTHER FINANCING SOURCES (USES):			
Transfers in	330,500	2,538,900	1,664,000
Transfers out	(2,163,000)	(150,000)	-
	<u>(1,832,500)</u>	<u>2,388,900</u>	<u>1,664,000</u>
Net changes in fund balances	614,922	356,201	(241,547)
FUND BALANCES, BEGINNING	<u>2,499,501</u>	<u>1,890,946</u>	<u>2,070,189</u>
FUND BALANCES, ENDING	<u>\$ 3,114,423</u>	<u>\$ 2,247,147</u>	<u>\$ 1,828,642</u>

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

Rural Law Enforcement District Fund	Bond & UAL Reserve Fund	Industrial Development Revolving Fund	Other Governmental	Total Governmental
\$ 1,527,522	\$ -	\$ -	\$ 2,769,221	\$ 11,586,908
-	-	-	116,394	3,954,895
-	-	-	915,947	2,007,180
-	-	-	501,521	850,985
-	-	-	49,693	91,735
72,170	-	11,063	178,975	519,334
3,107	97,054	-	2,269,958	3,368,479
928,686	-	-	7,691,973	13,510,498
5,914	-	4,366,641	-	4,372,555
<u>2,537,399</u>	<u>97,054</u>	<u>4,377,704</u>	<u>14,493,682</u>	<u>40,262,569</u>
-	-	-	554,385	6,712,750
1,858,191	-	-	3,507,121	12,675,659
-	-	-	81,695	5,094,922
-	-	-	531,640	674,180
-	-	13,662	1,486,332	1,499,994
-	-	-	3,934,920	4,243,437
103,577	-	510,591	809,843	2,364,426
-	-	-	790,000	1,026,555
-	-	-	300,498	438,086
<u>1,961,768</u>	<u>-</u>	<u>524,253</u>	<u>11,996,434</u>	<u>34,730,009</u>
575,631	97,054	3,853,451	2,497,248	5,532,560
-	-	-	840,400	5,373,800
<u>(144,000)</u>	<u>-</u>	<u>-</u>	<u>(2,904,800)</u>	<u>(5,361,800)</u>
<u>(144,000)</u>	<u>-</u>	<u>-</u>	<u>(2,064,400)</u>	<u>12,000</u>
431,631	97,054	3,853,451	432,848	5,544,560
<u>2,510,009</u>	<u>3,441,142</u>	<u>281,632</u>	<u>7,106,354</u>	<u>19,799,773</u>
<u>\$ 2,941,640</u>	<u>\$ 3,538,196</u>	<u>\$ 4,135,083</u>	<u>\$ 7,539,202</u>	<u>\$ 25,344,333</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, 2009

Amounts reported in the statement of activities are different because:

Net change in fund balances	\$ 5,544,560
The statement of revenues, expenditures, and changes if 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.	(7,693,118)
Some revenue reported in the statement of activities do not provide current financial resources in the governmental funds.	4,648,868
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	3,769
Increase (decrease) in inventory	(143,575)
Net OPEB obligations	(346,848)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This is the amount by which proceeds exceeded repayments.	<u>1,005,154</u>
Change in net assets of governmental activities	<u><u>\$ 1,989,250</u></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.

Sunset Lake Water Service District

The Sunset Lake Water Service District is used to account for administrative costs of the District. The primary source of revenue is assessments.

CLATSOP COUNTY, OREGON
PROPRIETARY FUNDS
STATEMENT OF NET ASSETS
June 30, 2009

	<u>Business-Type Activities - Enterprise Funds</u>			
	<u>Westport Sewer Service District</u>	<u>Jail Commissary Fund</u>	<u>Sunset Lake Water Service District</u>	<u>Total</u>
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 19,928	\$ 50,556	\$ -	\$ 70,484
Accounts receivables, net	34,760	2,645	-	37,405
Total current assets	<u>54,688</u>	<u>53,201</u>	<u>-</u>	<u>107,889</u>
Noncurrent assets:				
Capital assets, net	<u>1,088,750</u>	<u>61,204</u>	<u>-</u>	<u>1,149,954</u>
Total noncurrent assets	<u>1,088,750</u>	<u>61,204</u>	<u>-</u>	<u>1,149,954</u>
Total assets	<u><u>\$ 1,143,438</u></u>	<u><u>\$ 114,405</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,257,843</u></u>
LIABILITIES				
Current liabilities:				
Accounts payable and accrued expenses	\$ 25,500	\$ 3,264	\$ -	\$ 28,764
Current portion of long-term debt	4,580	-	-	4,580
Total current liabilities	<u>30,080</u>	<u>3,264</u>	<u>-</u>	<u>33,344</u>
Noncurrent liabilities:				
Noncurrent portion of long-term debt	<u>101,034</u>	<u>-</u>	<u>-</u>	<u>101,034</u>
Total current liabilities	<u>101,034</u>	<u>-</u>	<u>-</u>	<u>101,034</u>
Total liabilities	<u>131,114</u>	<u>3,264</u>	<u>-</u>	<u>134,378</u>
NET ASSETS:				
Invested in capital assets, net of related debt	983,136	61,204	-	1,044,340
Restricted for:				
Debt Service	3,719	-	-	3,719
Unrestricted	25,469	49,937	-	75,406
Total net assets	<u>1,012,324</u>	<u>111,141</u>	<u>-</u>	<u>1,123,465</u>
Total liabilities and net assets	<u><u>\$ 1,143,438</u></u>	<u><u>\$ 114,405</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,257,843</u></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, 2009

	Business-Type Activities - Enterprise Funds			Total
	Westport Sewer Service District	Jail Commissary Fund	Sunset Lake Water Service District	
OPERATING REVENUES:				
Charges for services	\$ 59,957	\$ -	\$ -	\$ 59,957
Fines & forfeitures	-	10,992	-	10,992
Miscellaneous	-	54,244	-	54,244
Total operating revenues	59,957	65,236	-	125,193
OPERATING EXPENSES:				
Personal services	9,713	-	-	9,713
Materials and services	45,200	46,769	215	92,184
Other charges	5,039	1,500	-	6,539
Depreciation	116,875	5,202	-	122,077
Total operating expenses	176,827	53,471	215	230,513
Operating income (loss)	(116,870)	11,765	(215)	(105,320)
NON-OPERATING INCOME (EXPENSE):				
Interest income	640	866	-	1,506
Interest expense	(3,600)	-	-	(3,600)
Grants	25,062	-	-	25,062
Total non-operating income (expenses)	22,102	866	-	22,968
Net income (loss) before operating transfers	(94,768)	12,631	(215)	(82,352)
OPERATING TRANSFERS:				
Transfers in (out)	-	13,998	-	13,998
Change in net assets	(94,768)	26,629	(215)	(68,354)
NET ASSETS, BEGINNING	1,107,092	84,512	215	1,191,819
NET ASSETS, ENDING	\$ 1,012,324	\$ 111,141	\$ -	\$ 1,123,465

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

CLATSOP COUNTY, OREGON
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2009

	Business-Type Activities - Enterprise Funds			
	Westport Sewer Service District	Jail Commissary Fund	Sunset Lake Water Service District	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 34,299	\$ 68,039	\$ -	\$ 102,338
Cash paid to employees and others for salaries and benefits	(9,713)	-	-	(9,713)
Cash paid to suppliers and others	(27,352)	(46,363)	(215)	(73,930)
Net cash provided (used) by operating activities	(2,766)	21,676	(215)	18,695
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers in (out)	-	(12,000)	-	(12,000)
Cash received from grants	25,062	-	-	25,062
Net cash provided (used) by non-capital financing activities	25,062	(12,000)	-	13,062
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of capital assets	(24,062)	-	-	(24,062)
Principal paid on loan	(4,455)	-	-	(4,455)
Interest paid on loan	(3,600)	-	-	(3,600)
Net cash provided (used) by capital and related financing activities	(32,117)	-	-	(32,117)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	640	866	-	1,506
Net cash provided (used) by investing activities	640	866	-	1,506
Net increase (decrease) in cash and cash equivalents	(9,181)	10,542	(215)	1,146
CASH AND CASH EQUIVALENTS, BEGINNING	29,109	40,014	215	69,338
CASH AND CASH EQUIVALENTS, ENDING	\$ 19,928	\$ 50,556	\$ -	\$ 70,484
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating Income	\$ (116,870)	\$ 11,765	\$ (215)	\$ (105,320)
Depreciation	116,875	5,202	-	122,077
Decrease (increase) in:				
Accounts receivable	(25,658)	2,803	-	(22,855)
Increase (decrease) in:				
Accounts payable and accrued expenses	22,887	1,906	-	24,793
Net cash provided (used) by operating activities	\$ (2,766)	\$ 21,676	\$ (215)	\$ 18,695

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, 2009

	<u>Agency Funds</u>
ASSETS:	
Cash and cash equivalents	\$ 5,960,305
Accounts receivable	19,402
Property taxes receivable	<u>4,260,775</u>
Total assets	<u>\$ 10,240,482</u>
LIABILITIES:	
Accounts payable and other current liabilities	\$ 16,148
Due to other districts	9,998,831
Due to department trusts	<u>225,503</u>
Total liabilities	<u>\$ 10,240,482</u>

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

CLATSOP COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2009

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.

The County is a primary government. A primary government is a financial reporting entity, which has a separately elected governing body, is legally separate, and is fiscally independent of other state and local governments. 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 five blended component units described below. The blended component units are reported as special revenue funds. 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), Sunset Lake Water Service District (an enterprise 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.

CLATSOP COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2009

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.

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 financial transactions of the County are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The new GASB 34 model sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category or the governmental and proprietary combined) for the determination of major funds. Non-major funds are combined in a column in the fund financial statements and detailed in the combining section.

The County reports the following major governmental funds:

- *General Fund*
- *General Roads Fund*
- *Special Projects Fund*
- *Rural Law Enforcement District Fund*
- *Bond & UAL Reserve Fund*
- *Industrial Development Revolving Fund*

The County reports each of its three proprietary funds as major funds. These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing the services to the

CLATSOP COUNTY, OREGON
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general public on a continuing basis be financed primarily through user charges. The County reports the following proprietary funds:

- *Westport Sewer Service District*
- *Jail Commissary*
- *Sunset Lake Water Service District*

Fiduciary Funds reporting focuses on net assets and changes in net assets. The fiduciary category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Fiduciary funds are used to account for assets the County holds in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. The County's only fiduciary funds are agency funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations. The agency funds of the County are:

- *Department Trust Funds*
- *Other taxing Districts Fund*

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.

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. All other revenue items are considered to be measurable and available only when cash is received by the County.

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

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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, or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. 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.

Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is necessary to explain the adjustments needed to transform the fund based financial statements into the governmental column of the government-wide presentation. This reconciliation is part of the financial statements. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services, and producing and delivering goods in connection with a proprietary fund's 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.

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.

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.

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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. Restricted Assets

Restricted assets in the form of cash in the General Fund are set aside for inmates.

G. 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.

H. 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.

I. 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

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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, 2009.

Depreciation on exhaustible assets is recorded as an allocated 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

Monthly depreciation is taken in the year the assets are acquired or retired. Gains or losses from sales or retirements of capital assets are included in operations of the current period.

J. Deferred Revenues

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

K. Compensated Absences

Accumulated vested vacation pay is accrued as it is earned. 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 non-vesting accumulating rights to receive sick pay benefits. Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it.

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.

L. 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

CLATSOP COUNTY, OREGON
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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. The nonexpendable portion of permanent funds is reported as a component of restricted net assets. The County's other restricted net assets are temporarily restricted (ultimately expendable) assets. All other net assets are considered unrestricted.

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.

M. 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.

N. 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.

2. Cash and Cash Equivalents

At June 30, 2009, investments included in cash and cash equivalents consist of the following:

	Weighted Average Maturity (Years)	Fair Value
Investments in the State Treasurer's Local Government Investment Pool	0.00	\$ 28,046,856

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 to ORS 294.035.

CLATSOP COUNTY, OREGON
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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 City'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.

C. Concentration of credit risk

The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations, but is not regulated by other laws, organizations or regulations. The reported value of the Pool is the same as the fair value of Pool shares. Investments are regulated by the Oregon Short-Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). The Pool is not registered with the SEC as an investment company.

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, 2009, shown on the bank statements was \$4,017,195. Of these deposits, \$532,185 was covered by federal depository insurance. The remaining balance of \$3,485,010 was uninsured, but collateralized with securities held by the pledging financial institution's agent, but not in the government's name. The County's deposits are in compliance with state statutes.

CLATSOP COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
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E. Custodial credit risk – investments

For an investment, this is the risk that, in the event of the failure of the counterparty, Clatsop County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The government's investment policy limits the amount of securities that can be held by counterparties to \$38,262,295 per ORS 294.810(2).

3. 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 THE BASIC FINANCIAL STATEMENTS
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4. Capital Assets

Capital asset activity for the year ended June 30, 2009 was as follows:

Primary Government	Beginning Balance	Additions	Transfers	Deletions	Ending Balance
Capital Assets, non-depreciable:					
Land	\$ 6,223,611	\$ 510,591	\$ -	\$ -	\$ 6,734,202
Construction in Progress	-	36,945	-	-	36,945
Infrastructure	66,836,399	-	-	-	66,836,399
Total capital assets, non-depreciable	73,060,010	547,536	-	-	73,607,546
Capital assets, depreciable:					
Buildings and improvements	18,305,970	1,240,101	195,833	-	19,741,904
Equipment and Vehicles	7,784,047	397,833	(25,998)	(70,861)	8,085,021
Infrastructure	281,079,005	-	(195,833)	-	280,883,172
Computer equipment	811,248	24,650	(9,818)	-	826,080
Furniture & Fixtures	93,172	47,429	-	-	140,601
Tools & Equipment	1,092,350	52,426	-	-	1,144,776
Intangibles	2,127,060	-	-	-	2,127,060
Total capital assets, depreciable	311,292,852	1,762,439	(35,816)	(70,861)	312,948,614
Total	384,352,862	2,309,975	(35,816)	(70,861)	386,556,160
Less accumulated depreciation for:					
Buildings and improvements	(3,028,392)	(557,660)	-	-	(3,586,052)
Equipment and Vehicles	(6,187,517)	(528,431)	-	70,861	(6,645,087)
Infrastructure	(145,435,135)	(8,679,555)	-	-	(154,114,690)
Computer equipment	(522,598)	(95,534)	9,818	-	(608,314)
Furniture & Fixtures	(93,172)	-	-	-	(93,172)
Tools & Equipment	(965,768)	(35,672)	-	-	(1,001,440)
Intangibles	(1,966,439)	(80,243)	-	-	(2,046,682)
Total accumulated depreciation	(158,199,021)	(9,977,095)	9,818	70,861	(168,095,437)
Net depreciable capital assets	153,093,831	(8,214,656)	(25,998)	-	144,853,177
Net capital assets	\$226,153,841	\$ (7,667,120)	\$ (25,998)	\$ -	\$218,460,723

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 THE BASIC FINANCIAL STATEMENTS
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Business-type activities totals	Beginning Balance	Additions	Transfers	Deletions	Ending Balance
Capital Assets, non-depreciable:					
Land	\$ 22,039	\$ -	\$ -	\$ -	\$ 22,039
Total capital assets, non-depreciable	22,039	-	-	-	22,039
Capital assets, depreciable:					
Buildings and improvements	2,332,748	-	-	-	2,332,748
Equipment and vehicles	50,507	19,604	25,998	-	96,109
Computer equipment	-	4,458	9,818	-	14,276
Total capital assets, depreciable	2,383,255	24,062	35,816	-	2,443,133
Total	2,405,294	24,062	35,816	-	2,465,172
Less accumulated depreciation for:					
Buildings and improvements	(1,173,224)	(116,875)	-	-	(1,290,099)
Equipment and vehicles	(10,099)	(5,202)	-	-	(15,301)
Computer Equipment	-	-	(9,818)	-	(9,818)
Total accumulated depreciation	(1,183,323)	(122,077)	(9,818)	-	(1,315,218)
Net depreciable capital assets	1,199,932	(98,015)	25,998	-	1,127,915
Net capital assets	\$1,221,971	\$ (98,015)	\$ 25,998	\$ -	\$ 1,149,954

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

Business-type activities:	
Westport Sewer Operating	\$ 116,875
Jail Commissary Fund	<u>5,202</u>
Total Business-type activities	<u>\$ 122,077</u>

CLATSOP COUNTY, OREGON
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5. Interfund Transfers

	<u>Transfer In</u>	<u>Transfer Out</u>
Major Governmental Funds:		
General Fund	\$ 330,500	\$ 2,163,000
General Roads Fund	2,538,900	150,000
Special Projects Fund	1,664,000	-
Law Enforcement District Fund	-	144,000
Total Major Governmental Funds	<u>4,533,400</u>	<u>2,457,000</u>
Non-major Governmental Funds:		
Health & Human Services	236,200	-
Child Support Fund	29,700	-
Juvenile Detention Center	100,000	-
Community Corrections P & P	53,300	-
Marine Patrol Fund	68,500	-
Gambling/Drug Task Force	115,300	-
General Roads Eq Replace Fund	150,000	-
Video Lottery Fund	-	273,000
Liquor Enforcement Fund	-	10,500
Park & Land Acq. & Maint Fund	-	35,000
Emergency Communication Fund	87,400	-
Road District #1 Fund	-	2,538,900
State Timber Enforcement Fund	-	47,400
Total Non-major Governmental Funds	<u>840,400</u>	<u>2,904,800</u>
Proprietary Funds:		
Jail Commissary Fund	-	12,000
Westport Sewer Service District	-	12,000
Westport Sewer Equip Replacement	12,000	-
Total Proprietary Funds	<u>12,000</u>	<u>24,000</u>
Total All Funds	<u>\$ 5,385,800</u>	<u>\$ 5,385,800</u>

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

6. Long Term Debt

During the year ended June 30, 2009, 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>
Governmental Activities					
Bond payable	\$ 5,815,796	\$ -	\$ 790,000	\$ 5,025,796	\$ 855,000
Loan payable	3,072,324	-	236,555	2,835,769	181,184
Compensated absences	722,782	21,401	-	744,183	744,183
Total governmental activities	<u>\$ 9,610,902</u>	<u>\$ 21,401</u>	<u>\$ 1,026,555</u>	<u>\$ 8,605,748</u>	<u>\$1,780,367</u>
Business-type Activities					
Loan payable	\$ 110,069	\$ -	\$ 4,455	\$ 105,614	\$ 4,580
Total business-type activities	<u>\$ 110,069</u>	<u>\$ -</u>	<u>\$ 4,455</u>	<u>\$ 105,614</u>	<u>\$ 4,580</u>

CLATSOP COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Bond Payable:

Governmental Activities

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.

\$ 5,025,796

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

Governmental Activities

Year Ending June 30,	Interest Rates	Principal	Interest	Total
2010	4.91%	\$ 855,000	\$ 265,254	\$ 1,120,254
2011	5.20%	920,000	223,273	1,143,273
2012	5.25%	1,000,000	175,461	1,175,461
2013	5.35%	1,080,000	122,961	1,202,961
2014	5.57%	1,170,796	65,181	1,235,977
Total		<u>\$ 5,025,796</u>	<u>\$ 852,130</u>	<u>\$ 5,877,926</u>

Note Payable:

Governmental Activities

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.

\$ 2,835,769

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

Governmental Activities

Year Ending June 30,	Principal	Interest	Total
2010	\$ 181,184	\$ 131,154	\$ 312,338
2011	191,223	121,115	312,338
2012	199,639	112,699	312,338
2013	209,056	103,282	312,338
2014	218,594	93,744	312,338
2015-2019	1,251,758	309,932	1,561,690
2020-2024	584,315	40,360	624,675
Total	<u>\$ 2,835,769</u>	<u>\$ 912,286</u>	<u>\$ 3,748,055</u>

CLATSOP COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Business-Type Activities

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%.

\$ 105,614

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

Business-Type Activities			
Year Ending June 30,	Principal	Interest	Total
2010	\$ 4,580	\$ 2,936	\$ 7,516
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
2015-2019	27,863	9,717	37,580
2020-2024	32,034	5,546	37,580
2025-2029	21,484	1,068	22,552
Total	\$ 105,614	\$ 29,678	\$ 135,292

7. 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.

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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, 2009 was 7.11% and the annual pension cost was \$1,559,496. The OPSRP rates in effect for the year ended June 30, 2009 for general service and police/fire were 7.38% and 10.65%, 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 paid \$1,119,436 in pension bond assessment during the fiscal year ending June 30, 2009.

C. Annual Pension Cost

Contribution information for the years ended June 30, 2009, 2008, and 2007 were as follows:

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>% of APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/07	\$ 1,625,895	100%	\$ -
6/30/08	1,472,482	100%	-
6/30/09	1,559,496	100%	-

In addition to the required contribution, the City 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 City is amortizing the pension asset over a 10 year period. The pension assets for the year ended June 30, 2009, is as follows:

Increase in pension assets:	
Pension asset July 1, 2008	\$ 6,177,359
Annual Amortization	<u>(1,029,560)</u>
Pension asset June 30, 2009	<u>\$ 5,147,799</u>

8. 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 THE BASIC FINANCIAL STATEMENTS
June 30, 2009

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 are 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, 2009.

Annual Required Contribution (ARC)	\$ 436,829
Implicit Benefit Payments	89,981
Increase in Net OPEB Obligation	<u>346,848</u>
Net OPEB Obligation – beginning of year	-
Net OPEB Obligation – end of year	<u>\$ 346,848</u>

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

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2008	N/A	N/A	\$ -
6/30/2009	\$ 436,829	21%	\$ 346,848

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.

CLATSOP COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2009

The funded status of the plan at June 30, 2009, 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	0.00%	\$10,510,160	23.5%
8/1/2008	\$ -	\$3,219,506	\$3,219,506	0.00%	\$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 multi-year 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.

9. Risk Management

The County is exposed to various risks of loss and insurance coverage is provided by the County of Clatsop 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.

10. 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.

11. 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.



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REQUIRED SUPPLEMENTARY INFORMATION

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
 - Special Projects Fund
 - Rural Law Enforcement District Fund
 - Bond & UAL Reserve 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, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Property taxes	\$ 6,627,400	\$ 6,627,400	\$ 7,290,165	\$ 662,765
Timber revenues	3,399,100	3,399,100	3,838,501	439,401
Charges for service	853,400	853,400	792,913	(60,487)
Licenses and permits	299,300	299,300	349,464	50,164
Fines and forfeitures	38,100	38,100	42,042	3,942
Interest	284,700	284,700	174,414	(110,286)
Other revenues	927,300	927,300	944,609	17,309
Intergovernmental	3,024,800	3,120,400	2,949,921	(170,479)
Total revenues	15,454,100	15,549,700	16,382,029	832,329
EXPENDITURES:				
General government	5,556,400	5,892,400	5,514,423	377,977
Public safety	7,418,600	7,487,200	7,310,347	176,853
Land use, housing, and transportation	827,100	827,100	658,780	168,320
Culture and recreation	173,400	173,400	142,540	30,860
Health and human services	304,700	334,700	308,517	26,183
Contingency	1,451,500	1,112,500	-	1,112,500
Total expenditures	15,731,700	15,827,300	13,934,607	1,892,693
Revenues over (under) expenditures	(277,600)	(277,600)	2,447,422	2,725,022
OTHER FINANCING SOURCES (USES):				
Transfers in	340,800	340,800	330,500	(10,300)
Transfers out	(2,163,000)	(2,163,000)	(2,163,000)	-
Total other financing sources (uses)	(1,822,200)	(1,822,200)	(1,832,500)	(10,300)
Net changes in fund balances	(2,099,800)	(2,099,800)	614,922	2,714,722
FUND BALANCE, BEGINNING	2,329,200	2,329,200	2,499,501	170,301
FUND BALANCE, ENDING	\$ 229,400	\$ 229,400	\$ 3,114,423	\$ 2,885,023

CLATSOP COUNTY, OREGON
GENERAL ROADS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for service	\$ 262,200	\$ 262,200	\$ 298,320	\$ 36,120
Interest	7,500	7,500	37,739	30,239
Other revenues	42,800	42,800	45,771	2,971
Intergovernmental	2,601,500	2,601,500	1,939,918	(661,582)
Total revenues	2,914,000	2,914,000	2,321,748	(592,252)
EXPENDITURES:				
Personal service	2,420,900	2,420,900	2,246,181	174,719
Materials and service	2,013,900	2,013,900	1,748,694	265,206
Other charges	854,300	854,300	359,572	494,728
Capital outlay	5,000	5,000	-	5,000
Contingency	1,540,300	1,540,300	-	1,540,300
Total expenditures	6,834,400	6,834,400	4,354,447	2,479,953
Revenues over (under) expenditures	(3,920,400)	(3,920,400)	(2,032,699)	1,887,701
OTHER FINANCING SOURCES (USES):				
Transfers in	2,538,900	2,538,900	2,538,900	-
Transfers out	(150,000)	(150,000)	(150,000)	-
Total other financing sources (uses)	2,388,900	2,388,900	2,388,900	-
Net changes in fund balances	(1,531,500)	(1,531,500)	356,201	1,887,701
FUND BALANCES, BEGINNING	1,531,500	1,531,500	1,890,946	359,446
FUND BALANCES, ENDING	\$ -	\$ -	\$ 2,247,147	\$ 2,247,147

CLATSOP COUNTY, OREGON
SPECIAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 140,000	\$ 140,000	\$ 44,973	\$ (95,027)
Other revenues	-	-	7,980	7,980
Total revenues	140,000	140,000	52,953	(87,047)
EXPENDITURES:				
Materials and service	300,000	300,000	230,042	69,958
Other charges	413,900	429,900	413,900	16,000
Capital outlay	273,100	1,028,100	940,415	87,685
Debt service:				
Principal	236,555	236,555	236,555	-
Interest	138,245	138,245	137,588	657
Contingency	1,000,000	229,000	-	229,000
Total expenditures	2,361,800	2,361,800	1,958,500	403,300
Revenues over (under) expenditures	(2,221,800)	(2,221,800)	(1,905,547)	316,253
OTHER FINANCING SOURCES (USES):				
Transfers in	1,664,000	1,664,000	1,664,000	-
Total other financing sources (uses)	1,664,000	1,664,000	1,664,000	-
Net changes in fund balances	(557,800)	(557,800)	(241,547)	316,253
FUND BALANCES, BEGINNING	1,974,600	1,974,600	2,070,189	95,589
FUND BALANCES, ENDING	<u>\$ 1,416,800</u>	<u>\$ 1,416,800</u>	<u>\$ 1,828,642</u>	<u>\$ 411,842</u>

CLATSOP COUNTY, OREGON
RURAL LAW ENFORCEMENT DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Property taxes	\$ 1,128,600	\$ 1,128,600	\$ 1,527,522	\$ 398,922
Interest	137,400	137,400	72,170	(65,230)
Other revenues	-	-	3,107	3,107
Intergovernmental	718,200	718,200	928,686	210,486
Land sales	-	-	5,914	5,914
Total revenues	<u>1,984,200</u>	<u>1,984,200</u>	<u>2,537,399</u>	<u>553,199</u>
EXPENDITURES:				
Personal service	1,560,100	1,560,100	1,545,596	14,504
Materials and service	272,200	272,200	251,695	20,505
Other charges	60,900	60,900	60,900	-
Capital outlay	133,900	133,900	103,577	30,323
Contingency	217,100	217,100	-	217,100
Total expenditures	<u>2,244,200</u>	<u>2,244,200</u>	<u>1,961,768</u>	<u>282,432</u>
Revenues over (under) expenditures	<u>(260,000)</u>	<u>(260,000)</u>	<u>575,631</u>	<u>835,631</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>(144,000)</u>	<u>(144,000)</u>	<u>(144,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(144,000)</u>	<u>(144,000)</u>	<u>(144,000)</u>	<u>-</u>
Net changes in fund balances	(404,000)	(404,000)	431,631	835,631
FUND BALANCES, BEGINNING	<u>2,450,000</u>	<u>2,450,000</u>	<u>2,510,009</u>	<u>60,009</u>
FUND BALANCES, ENDING	<u>\$ 2,046,000</u>	<u>\$ 2,046,000</u>	<u>\$ 2,941,640</u>	<u>\$ 895,640</u>

CLATSOP COUNTY, OREGON
BOND & UAL RESERVE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 170,000	\$ 170,000	\$ -	\$ (170,000)
Other revenues	-	-	97,054	97,054
Total revenues	170,000	170,000	97,054	(72,946)
EXPENDITURES:				
Other charges	3,582,100	3,582,100	-	3,582,100
Total expenditures	3,582,100	3,582,100	-	3,582,100
Revenues over (under) expenditures	(3,412,100)	(3,412,100)	97,054	3,509,154
Net changes in fund balances	(3,412,100)	(3,412,100)	97,054	3,509,154
FUND BALANCES, BEGINNING	3,412,100	3,412,100	3,441,142	29,042
FUND BALANCES, ENDING	\$ -	\$ -	\$ 3,538,196	\$ 3,538,196

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, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 150,000	\$ 150,000	\$ 11,063	\$ (138,937)
Land sales	8,553,000	8,553,000	4,366,641	(4,186,359)
Total revenues	8,703,000	8,703,000	4,377,704	(4,325,296)
EXPENDITURES:				
Materials and service	110,000	110,000	13,662	96,338
Other charges	1,500,000	1,500,000	-	1,500,000
Capital outlay	1,000,000	1,000,000	510,591	489,409
Contingency	6,322,600	6,322,600	-	6,322,600
Total expenditures	8,932,600	8,932,600	524,253	8,408,347
Revenues over (under) expenditures	(229,600)	(229,600)	3,853,451	4,083,051
Net changes in fund balances	(229,600)	(229,600)	3,853,451	4,083,051
FUND BALANCES, BEGINNING	229,600	229,600	281,632	52,032
FUND BALANCES, ENDING	\$ -	\$ -	\$ 4,135,083	\$ 4,135,083

CLATSOP COUNTY, OREGON
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2009

Budgetary Information

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 Directors and a like number of interested citizens. The budget committee presents the budget to the County Board of Directors for budget hearings prior to enactment of the resolution. The County budgets all funds as required by Oregon Local Budget Law.

The resolution authorizing appropriations for each fund sets the legal level of control by which expenditures cannot legally exceed appropriations. The County adopts its budget on an organizational level. 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 Council. The County adopted one supplemental budget during the year ended June 30, 2009. 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 Board of Commissioners. Management may not amend the budget without seeking the approval of the Board. Budget amounts shown in the financial statements reflect the original budget amounts and appropriations transfers. Appropriations lapse as of year-end.

OTHER SUPPLEMENTARY INFORMATION

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 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



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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
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
General Roads Equipment Replacement
Insurance Reserve
Land Corner Preservation
Fair Board
Child Custody Mediation
Video Lottery Fund
Liquor Enforcement Fund
Courthouse Security
Bike Paths
Law Library
Animal Shelter Donations
Park & Land Acquisition & Maintenance
Emergency Communication
Road District #1
State Timber Enforcement Fund
SR Nonmajor Fund A4
4-H & Extension Service District
Mental Health Grants Fund

CLATSOP COUNTY, OREGON
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2009

	Total Nonmajor Special Revenue Funds	Bond Proceeds & Retirement Fund	Total
ASSETS			
Cash and cash equivalents	\$ 7,273,316	\$ 322,505	\$ 7,595,821
Due from other governments	42,023	-	42,023
Accounts receivable	471,784	-	471,784
Property taxes receivable	218,589	-	218,589
Loan receivable	100,000	-	100,000
Prepays	11,781	-	11,781
	<u>8,117,493</u>	<u>322,505</u>	<u>8,439,998</u>
Total assets	<u>\$ 8,117,493</u>	<u>\$ 322,505</u>	<u>\$ 8,439,998</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts payable and other current liabilities	\$ 434,762	\$ -	\$ 434,762
Deposits	10,095	-	10,095
Deferred revenue	295,115	-	295,115
Accrued payroll	132,765	-	132,765
Due to other funds	28,059	-	28,059
	<u>900,796</u>	<u>-</u>	<u>900,796</u>
Total liabilities	<u>900,796</u>	<u>-</u>	<u>900,796</u>
FUND BALANCES:			
Reserved for:			
Debt service	-	322,505	322,505
Unreserved, reported in:			
Special revenue fund	7,216,697	-	7,216,697
	<u>7,216,697</u>	<u>322,505</u>	<u>7,539,202</u>
Total fund equity	<u>7,216,697</u>	<u>322,505</u>	<u>7,539,202</u>
Total liabilities and fund equity	<u>\$ 8,117,493</u>	<u>\$ 322,505</u>	<u>\$ 8,439,998</u>

CLATSOP COUNTY, OREGON
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2009

	Total Nonmajor Special Revenue Funds	Bond Proceeds & Retirement Fund	Total
REVENUES:			
Property taxes	\$ 2,769,221	\$ -	\$ 2,769,221
Charges for service	915,947	-	915,947
Licenses and permits	501,521	-	501,521
Fines and forfeitures	49,693	-	49,693
Interest	167,919	11,056	178,975
Other revenues	1,150,522	1,119,436	2,269,958
Intergovernmental	7,691,973	-	7,691,973
	<u>13,363,190</u>	<u>1,130,492</u>	<u>14,493,682</u>
EXPENDITURES:			
General government	554,385	-	554,385
Public safety	3,507,121	-	3,507,121
Land use, housing, and transportation	81,695	-	81,695
Culture and recreation	531,640	-	531,640
Economic development	1,486,332	-	1,486,332
Health and human services	3,934,920	-	3,934,920
Capital outlay	809,843	-	809,843
Debt service:			
Principal	-	790,000	790,000
Interest	-	300,498	300,498
	<u>10,905,936</u>	<u>1,090,498</u>	<u>11,996,434</u>
Total expenditures	10,905,936	1,090,498	11,996,434
Revenues over (under) expenditures	2,457,254	39,994	2,497,248
OTHER FINANCING SOURCES (USES):			
Transfers in	840,400	-	840,400
Transfers out	(2,904,800)	-	(2,904,800)
	<u>(2,064,400)</u>	<u>-</u>	<u>(2,064,400)</u>
Total other financing sources (uses)	(2,064,400)	-	(2,064,400)
Net changes in fund balances	392,854	39,994	432,848
FUND BALANCES, BEGINNING	<u>6,823,843</u>	<u>282,511</u>	<u>7,106,354</u>
FUND BALANCES, ENDING	<u>\$ 7,216,697</u>	<u>\$ 322,505</u>	<u>\$ 7,539,202</u>

CLATSOP COUNTY, OREGON
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2009

	County Clerk Records	Health & Human Services	Child Support	Juvenile Detention Center	Juvenile Crime Prevention	Commission on Child & Families
ASSETS						
Cash and cash equivalents	\$ 23,218	\$ -	\$ 24,474	\$ 25,587	\$ 11,762	\$ 28,793
Due from other governments	-	-	-	-	-	-
Accounts receivable	67	108,098	22,484	17,025	41,085	40,597
Property taxes receivable	-	-	-	-	-	-
Loan receivable	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Total assets	<u>\$ 23,285</u>	<u>\$ 108,098</u>	<u>\$ 46,958</u>	<u>\$ 42,612</u>	<u>\$ 52,847</u>	<u>\$ 69,390</u>
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable and other current liabilities	\$ -	\$ 36,462	\$ 2,401	\$ 31,155	\$ 3,587	\$ 22,549
Deposits	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Accrued payroll	-	25,892	2,085	10,817	2,664	2,573
Due to other funds	-	15,022	-	-	-	-
Total liabilities	<u>-</u>	<u>77,376</u>	<u>4,486</u>	<u>41,972</u>	<u>6,251</u>	<u>25,122</u>
FUND BALANCES:						
Special revenue fund	<u>23,285</u>	<u>30,722</u>	<u>42,472</u>	<u>640</u>	<u>46,596</u>	<u>44,268</u>
Total liabilities and fund equity	<u>\$ 23,285</u>	<u>\$ 108,098</u>	<u>\$ 46,958</u>	<u>\$ 42,612</u>	<u>\$ 52,847</u>	<u>\$ 69,390</u>

Community Corrections P&P	Marine Patrol	Gambling/Drug Task Force	Miscellaneous Grants	Building Codes	CEDC Fisheries	General Roads Equipment Replacement	Insurance Reserve
\$ 1,120,619	\$ -	\$ 44,591	\$ -	\$ 714,228	\$ 52,588	\$ 123,537	\$ 75,220
-	-	-	-	-	-	-	-
13,368	76,860	-	-	1,710	73,865	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,133,987</u>	<u>\$ 76,860</u>	<u>\$ 44,591</u>	<u>\$ -</u>	<u>\$ 715,938</u>	<u>\$ 126,453</u>	<u>\$ 123,537</u>	<u>\$ 75,220</u>

\$ 42,061	\$ 2,871	\$ 1,713	\$ -	\$ 7,995	\$ 24,286	\$ 94,672	\$ 8,662
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
46,104	6,376	2,370	-	14,926	8,438	-	-
-	13,037	-	-	-	-	-	-
<u>88,165</u>	<u>22,284</u>	<u>4,083</u>	<u>-</u>	<u>22,921</u>	<u>32,724</u>	<u>94,672</u>	<u>8,662</u>
<u>1,045,822</u>	<u>54,576</u>	<u>40,508</u>	<u>-</u>	<u>693,017</u>	<u>93,729</u>	<u>28,865</u>	<u>66,558</u>
<u>\$ 1,133,987</u>	<u>\$ 76,860</u>	<u>\$ 44,591</u>	<u>\$ -</u>	<u>\$ 715,938</u>	<u>\$ 126,453</u>	<u>\$ 123,537</u>	<u>\$ 75,220</u>

CLATSOP COUNTY, OREGON
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET (Continued)
June 30, 2009

Land Corner Preservation	Fair Board	Child Custody Mediation	Video Lottery Fund	Liquor Enforcement Fund	Courthouse Security	Bike Paths	Law Library
\$ 41,673	\$ 348,953	\$ 90,733	\$ 75,807	\$ 3,761	\$ 168,159	\$ 202,972	\$ 52,379
-	5,911	-	-	-	-	-	-
466	8,046	3,607	-	842	5,423	1,289	3,543
-	31,529	-	-	-	-	-	-
-	-	-	100,000	-	-	-	-
-	11,781	-	-	-	-	-	-
<u>\$ 42,139</u>	<u>\$ 406,220</u>	<u>\$ 94,340</u>	<u>\$ 175,807</u>	<u>\$ 4,603</u>	<u>\$ 173,582</u>	<u>\$ 204,261</u>	<u>\$ 55,922</u>

\$ 157	\$ 9,609	\$ 3,529	\$ -	\$ -	\$ -	\$ -	\$ 1,953
-	10,095	-	-	-	-	-	-
-	28,282	-	100,000	-	-	-	-
113	3,856	116	-	-	-	-	125
-	-	-	-	-	-	-	-
<u>270</u>	<u>51,842</u>	<u>3,645</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,078</u>
<u>41,869</u>	<u>354,378</u>	<u>90,695</u>	<u>75,807</u>	<u>4,603</u>	<u>173,582</u>	<u>204,261</u>	<u>53,844</u>
<u>\$ 42,139</u>	<u>\$ 406,220</u>	<u>\$ 94,340</u>	<u>\$ 175,807</u>	<u>\$ 4,603</u>	<u>\$ 173,582</u>	<u>\$ 204,261</u>	<u>\$ 55,922</u>

Animal Shelter Donations	Park & Land Acquisition & Maintenance	Emergency Communication	Road District #1	State Timber Enforcement Fund	4-H & Extension Service District	Mental Health Grants Fund	Total
\$ 254,504	\$ 1,804,253	\$ 81,417	\$ 969,346	\$ 518,463	\$ 398,583	\$ 17,696	\$ 7,273,316
-	-	-	32,695	-	3,417	-	42,023
20	-	-	-	-	53,389	-	471,784
-	-	-	168,899	-	18,161	-	218,589
-	-	-	-	-	-	-	100,000
-	-	-	-	-	-	-	11,781
<u>\$ 254,524</u>	<u>\$ 1,804,253</u>	<u>\$ 81,417</u>	<u>\$ 1,170,940</u>	<u>\$ 518,463</u>	<u>\$ 473,550</u>	<u>\$ 17,696</u>	<u>\$ 8,117,493</u>

\$ 32,439	\$ 20,289	\$ 64,854	\$ -	\$ -	\$ 15,699	\$ 7,819	\$ 434,762
-	-	-	-	-	-	-	10,095
-	-	-	150,618	-	16,215	-	295,115
-	-	-	-	-	4,145	2,165	132,765
-	-	-	-	-	-	-	28,059
<u>32,439</u>	<u>20,289</u>	<u>64,854</u>	<u>150,618</u>	<u>-</u>	<u>36,059</u>	<u>9,984</u>	<u>900,796</u>
<u>222,085</u>	<u>1,783,964</u>	<u>16,563</u>	<u>1,020,322</u>	<u>518,463</u>	<u>437,491</u>	<u>7,712</u>	<u>7,216,697</u>
<u>\$ 254,524</u>	<u>\$ 1,804,253</u>	<u>\$ 81,417</u>	<u>\$ 1,170,940</u>	<u>\$ 518,463</u>	<u>\$ 473,550</u>	<u>\$ 17,696</u>	<u>\$ 8,117,493</u>

CLATSOP COUNTY, OREGON
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2009

	County Clerk Records	Health & Human Services	Child Support	Juvenile Detention Center	Juvenile Crime Prevention	Commission on Child & Families
REVENUES:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Timber revenues	-	-	-	-	-	-
Charges for service	10,065	576,678	-	-	21,328	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	468	1,173	483	1,335	346	2,488
Other revenues	-	315,373	10,818	384,781	1,943	21,214
Intergovernmental	-	669,174	140,508	196,439	154,843	344,246
Total revenues	<u>10,533</u>	<u>1,562,398</u>	<u>151,809</u>	<u>582,555</u>	<u>178,460</u>	<u>367,948</u>
EXPENDITURES:						
General government	6,770	-	-	-	-	-
Public safety	-	-	-	666,092	144,073	-
Land use, housing, and transportation	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and human services	-	1,834,641	167,062	-	-	339,681
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>6,770</u>	<u>1,834,641</u>	<u>167,062</u>	<u>666,092</u>	<u>144,073</u>	<u>339,681</u>
Revenues over (under) expenditures	3,763	(272,243)	(15,253)	(83,537)	34,387	28,267
OTHER FINANCING SOURCES (USES):						
Transfers in	-	236,200	29,700	100,000	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>236,200</u>	<u>29,700</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	3,763	(36,043)	14,447	16,463	34,387	28,267
FUND BALANCES, BEGINNING	<u>19,522</u>	<u>66,765</u>	<u>28,025</u>	<u>(15,823)</u>	<u>12,209</u>	<u>16,001</u>
FUND BALANCES, ENDING	<u>\$ 23,285</u>	<u>\$ 30,722</u>	<u>\$ 42,472</u>	<u>\$ 640</u>	<u>\$ 46,596</u>	<u>\$ 44,268</u>

Community Corrections P&P	Marine Patrol	Gambling/Drug Task Force	Miscellaneous Grants	Building Codes	CEDC Fisheries	General Roads Equipment Replacement	Insurance Reserve
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
127,176	-	25	-	75	84,278	-	-
-	-	-	-	501,521	-	-	-
2,529	-	-	-	-	-	-	-
29,996	549	1,374	-	16,308	764	3,445	1,899
11,189	436	26,330	-	1,484	819	-	1,560
1,423,689	157,230	8,000	14,985	-	612,885	-	-
<u>1,594,579</u>	<u>158,215</u>	<u>35,729</u>	<u>14,985</u>	<u>519,388</u>	<u>698,746</u>	<u>3,445</u>	<u>3,459</u>
-	-	-	14,985	-	-	-	34,865
1,896,014	233,344	155,201	-	-	-	-	-
-	-	-	-	-	-	200	-
-	-	-	-	-	-	-	-
-	-	-	-	606,844	672,194	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	243,616	-
<u>1,896,014</u>	<u>233,344</u>	<u>155,201</u>	<u>14,985</u>	<u>606,844</u>	<u>672,194</u>	<u>243,816</u>	<u>34,865</u>
(301,435)	(75,129)	(119,472)	-	(87,456)	26,552	(240,371)	(31,406)
53,300	68,500	115,300	-	-	-	150,000	-
-	-	-	-	-	-	-	-
<u>53,300</u>	<u>68,500</u>	<u>115,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>-</u>
(248,135)	(6,629)	(4,172)	-	(87,456)	26,552	(90,371)	(31,406)
1,293,957	61,205	44,680	-	780,473	67,177	119,236	97,964
<u>\$ 1,045,822</u>	<u>\$ 54,576</u>	<u>\$ 40,508</u>	<u>\$ -</u>	<u>\$ 693,017</u>	<u>\$ 93,729</u>	<u>\$ 28,865</u>	<u>\$ 66,558</u>

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, 2009

Land Corner Preservation	Fair Board	Child Custody Mediation	Video Lottery Fund	Liquor Enforcement Fund	Courthouse Security	Bike Paths	Law Library	Animal Shelter Donations
\$ -	\$ 378,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	116,394	-	-	-	-	-	-	-
88,424	-	-	-	-	-	-	-	7,898
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	47,164	-
1,204	7,781	1,758	2,892	40	3,706	3,912	1,117	5,923
-	217,657	-	10,022	-	-	-	28	10,223
-	49,405	35,254	332,566	14,552	47,503	15,538	-	-
89,628	769,687	37,012	345,480	14,592	51,209	19,450	48,309	24,044
-	-	-	-	200	61,252	-	-	22,636
-	-	-	-	-	-	-	-	-
79,595	-	-	-	-	-	-	-	-
-	478,505	-	-	-	-	100	42,125	-
-	-	-	207,294	-	-	-	-	-
-	-	28,249	-	-	-	-	-	-
-	233,897	-	-	-	-	-	2,942	69,830
79,595	712,402	28,249	207,294	200	61,252	100	45,067	92,466
10,033	57,285	8,763	138,186	14,392	(10,043)	19,350	3,242	(68,422)
-	-	-	-	-	-	-	-	-
-	-	-	(273,000)	(10,500)	-	-	-	-
-	-	-	(273,000)	(10,500)	-	-	-	-
10,033	57,285	8,763	(134,814)	3,892	(10,043)	19,350	3,242	(68,422)
31,836	297,093	81,932	210,621	711	183,625	184,911	50,602	290,507
\$ 41,869	\$ 354,378	\$ 90,695	\$ 75,807	\$ 4,603	\$ 173,582	\$ 204,261	\$ 53,844	\$ 222,085

Park & Land Acquisition & Maintenance	Emergency Communication	Road District #1	State Timber Enforcement Fund	4-H & Extension Service District	Mental Health Grants Fund	Total
\$ -	\$ -	\$ 2,173,670	\$ -	\$ 217,101	\$ -	\$ 2,769,221
-	-	-	-	-	-	116,394
-	-	-	-	-	-	915,947
-	-	-	-	-	-	501,521
-	-	-	-	-	-	49,693
41,677	1,750	14,880	10,588	8,576	1,487	167,919
11,983	-	-	-	124,662	-	1,150,522
110,685	253,877	1,315,154	166,948	69,057	1,559,435	7,691,973
164,345	255,627	3,503,704	177,536	419,396	1,560,922	13,363,190
-	-	-	-	413,677	-	554,385
-	345,897	-	66,500	-	-	3,507,121
-	-	1,900	-	-	-	81,695
10,910	-	-	-	-	-	531,640
-	-	-	-	-	-	1,486,332
-	-	-	-	-	1,565,287	3,934,920
220,298	-	-	39,260	-	-	809,843
231,208	345,897	1,900	105,760	413,677	1,565,287	10,905,936
(66,863)	(90,270)	3,501,804	71,776	5,719	(4,365)	2,457,254
-	87,400	-	-	-	-	840,400
(35,000)	-	(2,538,900)	(47,400)	-	-	(2,904,800)
(35,000)	87,400	(2,538,900)	(47,400)	-	-	(2,064,400)
(101,863)	(2,870)	962,904	24,376	5,719	(4,365)	392,854
1,885,827	19,433	57,418	494,087	431,772	12,077	6,823,843
<u>\$ 1,783,964</u>	<u>\$ 16,563</u>	<u>\$ 1,020,322</u>	<u>\$ 518,463</u>	<u>\$ 437,491</u>	<u>\$ 7,712</u>	<u>\$ 7,216,697</u>

CLATSOP COUNTY, OREGON
AGENCY FUNDS
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
For the Fiscal Year Ended June 30, 2009

	Balance June 30, 2008	Additions	Deductions	Balance June 30, 2009
Department Trusts				
Assets				
Cash	\$ 1,561,684	\$ -	\$ 1,320,263	\$ 241,421
Account receivable	259	-	29	230
Total Assets	\$ 1,561,943	\$ -	\$ 1,320,292	\$ 241,651
Liabilities				
Accounts payable and other current liabilities	\$ 23,084	\$ -	\$ 6,936	\$ 16,148
Due to department trusts	1,538,859	-	1,313,356	225,503
Total Liabilities	\$ 1,561,943	\$ -	\$ 1,320,292	\$ 241,651
Other Taxing Districts				
Assets				
Cash	\$ 932,428	\$ 4,786,456	\$ -	\$ 5,718,884
Account receivable	18,532	640	-	19,172
Property taxes receivable	3,373,011	887,764	-	4,260,775
Total Assets	\$ 4,323,971	\$ 5,674,860	\$ -	\$ 9,998,831
Liabilities				
Due to other districts	\$ 4,323,971	\$ 5,674,860	\$ -	\$ 9,998,831
Totals - All Agency Funds				
Assets				
Cash	\$ 2,494,112	\$ 4,786,456	\$ 1,320,263	\$ 5,960,305
Account receivable	18,791	640	29	19,402
Property taxes receivable	3,373,011	887,764	-	4,260,775
Total Assets	\$ 5,885,914	\$ 5,674,860	\$ 1,320,292	\$ 10,240,482
Liabilities				
Accounts payable and other current liabilities	\$ 23,084	\$ -	\$ 6,936	\$ 16,148
Due to other districts	4,323,971	5,674,860	-	9,998,831
Due to department trusts	1,538,859	-	1,313,356	225,503
Total Liabilities	\$ 5,885,914	\$ 5,674,860	\$ 1,320,292	\$ 10,240,482

BUDGETARY COMPARISON SCHEDULES

Nonmajor Governmental Funds

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

Nonmajor Governmental Budgetary Comparison schedules included the following:

- General Fund Schedule of expenditures
- Special Revenue Funds
 - County Clerk Records
 - 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
 - General Roads Equipment Replacement
 - Insurance Reserve
 - Land Corner Preservation
 - Fair Board
 - Child Custody Mediation
 - Video Lottery Fund
 - Liquor Enforcement Fund
 - Courthouse Security
 - Bike Paths
 - Law Library
 - Animal Shelter Donations
 - Park & Land Acquisition & Maintenance
 - Emergency Communication
 - Road District #1
 - State Timber Enforcement Fund
 - 4-H & Extension Service District
 - Mental Health Grants Fund
- Debt Service Funds
 - Bond Proceeds & Retirement Fund

CLATSOP COUNTY, OREGON
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Board of commissioners:				
Personal services	\$ -	\$ -	\$ 192	\$ (192)
Materials and services	76,900	76,900	74,483	2,417
Subtotal	76,900	76,900	74,675	2,225
Board of property tax appeals:				
Personal services	35,400	35,400	19,538	15,862
Materials and services	2,800	2,800	1,800	1,000
Subtotal	38,200	38,200	21,338	16,862
County administrator:				
Personal services	365,700	365,700	300,220	65,480
Materials and services	16,100	16,100	53,540	(37,440)
Subtotal	381,800	381,800	353,760	28,040
Employee relations:				
Personal services	236,000	236,000	222,900	13,100
Materials and services	41,900	189,900	153,424	36,476
Other charges	8,000	8,000	9,050	(1,050)
Subtotal	285,900	433,900	385,374	48,526
Assessment & taxation:				
Personal services	1,300,500	1,300,500	1,271,436	29,064
Materials and services	127,600	127,600	106,934	20,666
Subtotal	1,428,100	1,428,100	1,378,370	49,730
Property management:				
Personal services	40,200	40,200	36,188	4,012
Materials and services	42,300	62,300	38,106	24,194
Other charges	1,000	1,000	233	767
Subtotal	83,500	103,500	74,527	28,973
County counsel:				
Materials and services	150,900	185,900	156,465	29,435
Subtotal	150,900	185,900	156,465	29,435

CLATSOP COUNTY, OREGON
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
For the Fiscal Year Ended June 30, 2007

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Clerk - admin. & elections:				
Personal services	211,400	211,400	159,103	52,297
Materials and services	101,400	101,400	105,090	(3,690)
Subtotal	312,800	312,800	264,193	48,607
Clerk - records:				
Personal services	188,000	188,000	181,196	6,804
Materials and services	20,200	20,200	15,456	4,744
Subtotal	208,200	208,200	196,652	11,548
Finance & treasury:				
Personal services	337,000	337,000	294,822	42,178
Materials and services	52,000	52,000	50,983	1,017
Subtotal	389,000	389,000	345,805	43,195
Information systems:				
Personal services	590,600	590,600	593,511	(2,911)
Materials and services	274,000	274,000	251,500	22,500
Subtotal	864,600	864,600	845,011	19,589
Building and grounds:				
Personal services	412,300	412,300	404,081	8,219
Materials and services	434,000	494,000	502,236	(8,236)
Other charges	1,100	1,100	534	566
Subtotal	847,400	907,400	906,851	549
Parks maintenance:				
Personal services	129,200	129,200	98,291	30,909
Materials and services	44,000	44,000	44,079	(79)
Other charges	200	200	170	30
Subtotal	173,400	173,400	142,540	30,860
Surveyor:				
Personal services	167,300	167,300	164,359	2,941
Materials and services	10,200	10,200	7,171	3,029
Subtotal	177,500	177,500	171,530	5,970
Miscellaneous:				
Materials and services	160,000	233,000	231,001	1,999
Other charges	70,000	70,000	71,744	(1,744)
Subtotal	230,000	303,000	302,745	255

CLATSOP COUNTY, OREGON
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
For the Fiscal Year Ended June 30, 2007

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
District attorney:				
Personal services	1,181,500	1,181,500	1,153,445	28,055
Materials and services	67,600	67,600	57,841	9,759
Subtotal	1,249,100	1,249,100	1,211,286	37,814
Medical Examiner:				
Materials and services	43,900	43,900	40,720	3,180
Subtotal	43,900	43,900	40,720	3,180
Sheriff support division:				
Personal services	302,800	302,800	287,163	15,637
Materials and services	33,400	33,400	37,923	(4,523)
Subtotal	336,200	336,200	325,086	11,114
Sheriff criminal division:				
Personal services	2,286,400	2,286,400	2,270,066	16,334
Materials and services	289,200	299,200	292,637	6,563
Other charges	3,000	3,000	5,395	(2,395)
Subtotal	2,578,600	2,588,600	2,568,098	20,502
Corrections:				
Personal services	1,996,700	1,996,700	2,009,696	(12,996)
Materials and services	239,200	254,200	215,928	38,272
Subtotal	2,235,900	2,250,900	2,225,624	25,276
Jail nurse:				
Personal services	133,500	138,500	135,588	2,912
Materials and services	171,200	196,200	172,929	23,271
Subtotal	304,700	334,700	308,517	26,183
Juvenile department:				
Personal services	538,300	538,300	499,201	39,099
Materials and services	21,300	21,300	29,030	(7,730)
Other charges	1,500	1,500	1,462	38
Subtotal	561,100	561,100	529,693	31,407
Corrections workcrew:				
Personal services	182,800	182,800	154,960	27,840
Materials and services	17,300	17,300	16,538	762
Subtotal	200,100	200,100	171,498	28,602
Community development:				
Personal services	526,600	526,600	354,505	172,095
Materials and services	117,000	117,000	128,942	(11,942)
Other charges	6,000	6,000	3,803	2,197
Subtotal	649,600	649,600	487,250	162,350

CLATSOP COUNTY, OREGON
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
For the Fiscal Year Ended June 30, 2007

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Emergency services:				
Personal services	100,500	100,500	119,669	(19,169)
Materials and services	113,200	156,800	118,673	38,127
Subtotal	213,700	257,300	238,342	18,958
Animal control:				
Personal services	236,500	236,500	173,542	62,958
Materials and services	22,600	22,600	35,115	(12,515)
Subtotal	259,100	259,100	208,657	50,443
Total expenditures	\$ 14,280,200	\$ 14,714,800	\$ 13,934,607	\$ 780,193

**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, 2009**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for service	\$ 10,000	\$ 10,000	\$ 10,065	\$ 65
Interest	1,000	1,000	468	(532)
Total revenues	11,000	11,000	10,533	(467)
EXPENDITURES:				
Materials and service	6,000	6,000	2,670	3,330
Other charges	24,800	24,800	4,100	20,700
Total expenditures	30,800	30,800	6,770	24,030
Revenues over (under) expenditures	(19,800)	(19,800)	3,763	23,563
Net changes in fund balances	(19,800)	(19,800)	3,763	23,563
FUND BALANCES, BEGINNING	19,800	19,800	19,522	(278)
FUND BALANCES, ENDING	\$ -	\$ -	\$ 23,285	\$ 23,285

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, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for service	\$ 591,600	\$ 591,600	\$ 576,678	\$ (14,922)
Interest	500	500	1,173	673
Other revenues	313,600	313,600	315,373	1,773
Intergovernmental	705,800	797,500	669,174	(128,326)
Total revenues	1,611,500	1,703,200	1,562,398	(140,802)
EXPENDITURES:				
HHS community health	272,000	310,000	300,837	9,163
HHS support & supervision	300,600	317,000	305,298	11,702
Tobacco prevention	60,000	62,000	59,966	2,034
Immunization action plan	15,100	17,700	16,308	1,392
Maternal and child health	73,500	73,500	62,526	10,974
Babies first	60,600	70,600	67,380	3,220
Healthy start	155,600	102,600	47,523	55,077
WIC program	203,500	222,500	218,202	4,298
STARS	10,900	12,400	12,324	76
Family planning	341,200	380,200	372,265	7,935
Ryan White Fund grant	25,100	25,100	25,051	49
HIV block grant	10,400	13,000	12,905	95
Chronic disease prevention	19,500	38,800	35,572	3,228
Emergency preparedness	98,100	108,800	106,458	2,342
Environmental health	196,700	196,700	192,026	4,674
Appropriations for contingency	16,400	-	-	-
Total expenditures	1,859,200	1,950,900	1,834,641	116,259
Revenues over (under) expenditures	(247,700)	(247,700)	(272,243)	(24,543)
OTHER FINANCING SOURCES (USES):				
Transfers in	236,200	236,200	236,200	-
Total other financing sources (uses)	236,200	236,200	236,200	-
Net changes in fund balances	(11,500)	(11,500)	(36,043)	(24,543)
FUND BALANCES, BEGINNING	11,500	11,500	66,765	55,265
FUND BALANCES, ENDING	\$ -	\$ -	\$ 30,722	\$ 30,722

CLATSOP COUNTY, OREGON
CHILD SUPPORT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 1,000	\$ 1,000	\$ 483	\$ (517)
Other revenues	-	-	10,818	10,818
Intergovernmental	139,000	139,000	140,508	1,508
Total revenues	140,000	140,000	151,809	11,809
EXPENDITURES:				
Personal service	148,300	148,300	145,690	2,610
Materials and service	10,000	10,000	9,972	28
Other charges	11,400	11,400	11,400	-
Total expenditures	169,700	169,700	167,062	2,638
Revenues over (under) expenditures	(29,700)	(29,700)	(15,253)	14,447
OTHER FINANCING SOURCES (USES):				
Transfers in	29,700	29,700	29,700	-
Total other financing sources (uses)	29,700	29,700	29,700	-
Net changes in fund balances	-	-	14,447	14,447
FUND BALANCES, BEGINNING	-	-	28,025	28,025
FUND BALANCES, ENDING	\$ -	\$ -	\$ 42,472	\$ 42,472

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, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 3,900	\$ 3,900	\$ 1,335	\$ (2,565)
Other revenues	384,100	384,100	384,781	681
Intergovernmental	208,000	208,000	196,439	(11,561)
Total revenues	596,000	596,000	582,555	(13,445)
EXPENDITURES:				
Personal service	307,700	307,700	292,333	15,367
Materials and service	409,500	409,500	349,059	60,441
Other charges	24,700	24,700	24,700	-
Total expenditures	741,900	741,900	666,092	75,808
Revenues over (under) expenditures	(145,900)	(145,900)	(83,537)	62,363
OTHER FINANCING SOURCES (USES):				
Transfers in	100,000	100,000	100,000	-
Total other financing sources (uses)	100,000	100,000	100,000	-
Net changes in fund balances	(45,900)	(45,900)	16,463	62,363
FUND BALANCES, BEGINNING	45,900	45,900	(15,823)	(61,723)
FUND BALANCES, ENDING	\$ -	\$ -	\$ 640	\$ 640

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, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for service	\$ 11,000	\$ 11,000	\$ 21,328	\$ 10,328
Interest	1,000	1,000	346	(654)
Other revenues	-	-	1,943	1,943
Intergovernmental	125,300	125,300	154,843	29,543
Total revenues	137,300	137,300	178,460	41,160
EXPENDITURES:				
Personal service	91,200	106,200	112,154	(5,954)
Materials and service	61,900	45,900	23,419	22,481
Other charges	7,500	8,500	8,500	-
Contingency	6,200	6,200	-	6,200
Total expenditures	166,800	166,800	144,073	22,727
Revenues over (under) expenditures	(29,500)	(29,500)	34,387	63,887
Net changes in fund balances	(29,500)	(29,500)	34,387	63,887
FUND BALANCES, BEGINNING	29,500	29,500	12,209	(17,291)
FUND BALANCES, ENDING	\$ -	\$ -	\$ 46,596	\$ 46,596

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, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 8,000	\$ 8,000	\$ 2,488	\$ (5,512)
Other revenues	-	20,000	21,214	1,214
Intergovernmental	325,500	326,000	344,246	18,246
Total revenues	333,500	354,000	367,948	13,948
EXPENDITURES:				
Personal service	129,700	129,700	112,193	17,507
Materials and service	27,500	47,500	43,031	4,469
Other charges	196,300	196,800	184,457	12,343
Total expenditures	353,500	374,000	339,681	34,319
Revenues over (under) expenditures	(20,000)	(20,000)	28,267	48,267
Net changes in fund balances	(20,000)	(20,000)	28,267	48,267
FUND BALANCES, BEGINNING	20,000	20,000	16,001	(3,999)
FUND BALANCES, ENDING	\$ -	\$ -	\$ 44,268	\$ 44,268

**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, 2009**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for service	\$ 138,700	\$ 138,700	\$ 127,176	\$ (11,524)
Fines and forfeitures	3,000	3,000	2,529	(471)
Interest	40,000	40,000	29,996	(10,004)
Other revenues	2,600	2,600	11,189	8,589
Intergovernmental	1,503,200	1,503,200	1,423,689	(79,511)
Total revenues	1,687,500	1,687,500	1,594,579	(92,921)
EXPENDITURES:				
Personal service	1,571,700	1,571,700	1,505,306	66,394
Materials and service	304,900	304,900	204,391	100,509
Other charges	711,100	711,100	186,317	524,783
Capital outlay	40,000	40,000	-	40,000
Contingency	230,000	230,000	-	230,000
Total expenditures	2,857,700	2,857,700	1,896,014	961,686
Revenues over (under) expenditures	(1,170,200)	(1,170,200)	(301,435)	868,765
OTHER FINANCING SOURCES (USES):				
Transfers in	53,300	53,300	53,300	-
Total other financing sources (uses)	53,300	53,300	53,300	-
Net changes in fund balances	(1,116,900)	(1,116,900)	(248,135)	868,765
FUND BALANCES, BEGINNING	1,116,900	1,116,900	1,293,957	177,057
FUND BALANCES, ENDING	\$ -	\$ -	\$ 1,045,822	\$ 1,045,822

CLATSOP COUNTY, OREGON
MARINE PATROL
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 1,000	\$ 1,000	\$ 549	\$ (451)
Other revenues	300	300	436	136
Intergovernmental	157,200	157,200	157,230	30
Total revenues	158,500	158,500	158,215	(285)
EXPENDITURES:				
Personal service	196,400	201,400	195,270	6,130
Materials and service	29,300	29,300	27,274	2,026
Other charges	10,800	10,800	10,800	-
Contingency	40,000	35,000	-	35,000
Total expenditures	276,500	276,500	233,344	43,156
Revenues over (under) expenditures	(118,000)	(118,000)	(75,129)	42,871
OTHER FINANCING SOURCES (USES):				
Transfers in	68,500	68,500	68,500	-
Total other financing sources (uses)	68,500	68,500	68,500	-
Net changes in fund balances	(49,500)	(49,500)	(6,629)	42,871
FUND BALANCES, BEGINNING	49,500	49,500	61,205	11,705
FUND BALANCES, ENDING	\$ -	\$ -	\$ 54,576	\$ 54,576

**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, 2009**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for service	\$ 3,000	\$ 3,000	\$ 25	\$ (2,975)
Interest	3,000	3,000	1,374	(1,626)
Other revenues	-	-	26,330	26,330
Intergovernmental	-	-	8,000	8,000
Total revenues	6,000	6,000	35,729	29,729
EXPENDITURES:				
Personal service	110,200	121,200	117,970	3,230
Materials and service	31,200	31,200	27,831	3,369
Other charges	8,200	9,400	9,400	-
Contingency	15,800	3,600	-	3,600
Total expenditures	165,400	165,400	155,201	10,199
Revenues over (under) expenditures	(159,400)	(159,400)	(119,472)	39,928
OTHER FINANCING SOURCES (USES):				
Transfers in	115,300	115,300	115,300	-
Total other financing sources (uses)	115,300	115,300	115,300	-
Net changes in fund balances	(44,100)	(44,100)	(4,172)	39,928
FUND BALANCES, BEGINNING	44,100	44,100	44,680	580
FUND BALANCES, ENDING	\$ -	\$ -	\$ 40,508	\$ 40,508

CLATSOP COUNTY, OREGON
MISCELLANEOUS GRANTS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 15,000	\$ 15,000	\$ 14,985	\$ (15)
Total revenues	15,000	15,000	14,985	(15)
EXPENDITURES:				
Materials and service	15,000	15,000	14,985	15
Total expenditures	15,000	15,000	14,985	15
Net changes in fund balances	-	-	-	-
FUND BALANCES, BEGINNING	-	-	-	-
FUND BALANCES, ENDING	\$ -	\$ -	\$ -	\$ -

CLATSOP COUNTY, OREGON
BUILDING CODES
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for service	\$ -	\$ -	\$ 75	\$ 75
Licenses and permits	475,000	475,000	501,521	26,521
Interest	22,400	22,400	16,308	(6,092)
Other revenues	-	-	1,484	1,484
Total revenues	<u>497,400</u>	<u>497,400</u>	<u>519,388</u>	<u>21,988</u>
EXPENDITURES:				
Personal service	593,500	593,500	475,237	118,263
Materials and service	163,200	163,200	75,907	87,293
Other charges	55,700	55,700	55,700	-
Contingency	418,800	418,800	-	418,800
Total expenditures	<u>1,231,200</u>	<u>1,231,200</u>	<u>606,844</u>	<u>624,356</u>
Revenues over (under) expenditures	<u>(733,800)</u>	<u>(733,800)</u>	<u>(87,456)</u>	<u>646,344</u>
Net changes in fund balances	(733,800)	(733,800)	(87,456)	646,344
FUND BALANCES, BEGINNING	<u>733,800</u>	<u>733,800</u>	<u>780,473</u>	<u>46,673</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 693,017</u>	<u>\$ 693,017</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, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for service	\$ 60,000	\$ 60,000	\$ 84,278	\$ 24,278
Interest	2,000	2,000	764	(1,236)
Other revenues	-	-	819	819
Intergovernmental	689,500	689,500	612,885	(76,615)
Total revenues	751,500	751,500	698,746	(52,754)
EXPENDITURES:				
Personal service	465,600	465,600	465,092	508
Materials and service	230,700	230,700	162,613	68,087
Other charges	90,400	90,400	44,489	45,911
Contingency	16,500	16,500	-	16,500
Total expenditures	803,200	803,200	672,194	131,006
Revenues over (under) expenditures	(51,700)	(51,700)	26,552	78,252
Net changes in fund balances	(51,700)	(51,700)	26,552	78,252
FUND BALANCES, BEGINNING	51,700	51,700	67,177	15,477
FUND BALANCES, ENDING	\$ -	\$ -	\$ 93,729	\$ 93,729

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, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 4,000	\$ 4,000	\$ 3,445	\$ (555)
Total revenues	4,000	4,000	3,445	(555)
EXPENDITURES:				
Other charges	200	200	200	-
Capital outlay	248,000	248,000	243,616	4,384
Contingency	21,500	21,500	-	21,500
Total expenditures	269,700	269,700	243,816	25,884
Revenues over (under) expenditures	(265,700)	(265,700)	(240,371)	25,329
OTHER FINANCING SOURCES (USES):				
Transfers in	150,000	150,000	150,000	-
Total other financing sources (uses)	150,000	150,000	150,000	-
Net changes in fund balances	(115,700)	(115,700)	(90,371)	25,329
FUND BALANCES, BEGINNING	115,700	115,700	119,236	3,536
FUND BALANCES, ENDING	\$ -	\$ -	\$ 28,865	\$ 28,865

CLATSOP COUNTY, OREGON
INSURANCE RESERVE
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 3,000	\$ 3,000	\$ 1,899	\$ (1,101)
Other revenues	-	-	1,560	1,560
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>3,459</u>	<u>459</u>
EXPENDITURES:				
Materials and service	103,400	103,400	34,665	68,735
Other charges	<u>200</u>	<u>200</u>	<u>200</u>	<u>-</u>
Total expenditures	<u>103,600</u>	<u>103,600</u>	<u>34,865</u>	<u>68,735</u>
Revenues over (under) expenditures	<u>(100,600)</u>	<u>(100,600)</u>	<u>(31,406)</u>	<u>69,194</u>
Net changes in fund balances	(100,600)	(100,600)	(31,406)	69,194
FUND BALANCES, BEGINNING	<u>100,600</u>	<u>100,600</u>	<u>97,964</u>	<u>(2,636)</u>
FUND BALANCES, ENDING	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 66,558</u></u>	<u><u>\$ 66,558</u></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, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for service	\$ 100,000	\$ 100,000	\$ 88,424	\$ (11,576)
Interest	800	800	1,204	404
Total revenues	<u>100,800</u>	<u>100,800</u>	<u>89,628</u>	<u>(11,172)</u>
EXPENDITURES:				
Personal service	66,300	66,300	64,575	1,725
Materials and service	7,800	7,800	3,720	4,080
Other charges	11,300	11,300	11,300	-
Contingency	35,900	35,900	-	35,900
Total expenditures	<u>121,300</u>	<u>121,300</u>	<u>79,595</u>	<u>41,705</u>
Revenues over (under) expenditures	<u>(20,500)</u>	<u>(20,500)</u>	<u>10,033</u>	<u>30,533</u>
Net changes in fund balances	(20,500)	(20,500)	10,033	30,533
FUND BALANCES, BEGINNING	<u>20,500</u>	<u>20,500</u>	<u>31,836</u>	<u>11,336</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,869</u>	<u>\$ 41,869</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, 2009

	Budget		Actual	Variance
	Original	Final		Positive (Negative)
REVENUES:				
Property taxes	\$ 390,600	\$ 390,600	\$ 378,450	\$ (12,150)
Timber revenues	89,900	89,900	116,394	26,494
Interest	10,000	10,000	7,781	(2,219)
Other revenues	176,600	176,600	217,657	41,057
Intergovernmental	45,000	45,000	49,405	4,405
Total revenues	712,100	712,100	769,687	57,587
EXPENDITURES:				
Personal service	127,200	162,200	165,375	(3,175)
Materials and service	288,900	253,900	230,061	23,839
Other charges	75,800	82,800	83,069	(269)
Capital outlay	330,000	330,000	233,897	96,103
Contingency	70,000	63,000	-	63,000
Total expenditures	891,900	891,900	712,402	179,498
Revenues over (under) expenditures	(179,800)	(179,800)	57,285	237,085
Net changes in fund balances	(179,800)	(179,800)	57,285	237,085
FUND BALANCES, BEGINNING	179,800	179,800	297,093	117,293
FUND BALANCES, ENDING	\$ -	\$ -	\$ 354,378	\$ 354,378

**CLATSOP COUNTY, OREGON
CHILD CUSTODY MEDIATION
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 4,500	\$ 4,500	\$ 1,758	\$ (2,742)
Intergovernmental	31,000	31,000	35,254	4,254
Total revenues	35,500	35,500	37,012	1,512
EXPENDITURES:				
Personal service	5,300	5,300	4,872	428
Materials and service	40,000	40,000	22,277	17,723
Other charges	1,100	1,100	1,100	-
Contingency	45,200	45,200	-	45,200
Total expenditures	91,600	91,600	28,249	63,351
Revenues over (under) expenditures	(56,100)	(56,100)	8,763	64,863
Net changes in fund balances	(56,100)	(56,100)	8,763	64,863
FUND BALANCES, BEGINNING	56,100	56,100	81,932	25,832
FUND BALANCES, ENDING	\$ -	\$ -	\$ 90,695	\$ 90,695

CLATSOP COUNTY, OREGON
VIDEO LOTTERY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 12,000	\$ 12,000	\$ 2,892	\$ (9,108)
Other revenues		-	10,022	10,022
Intergovernmental	414,800	414,800	332,566	(82,234)
Total revenues	426,800	426,800	345,480	(81,320)
EXPENDITURES:				
Materials and service	2,500	11,600	11,594	6
Other charges	60,700	195,700	195,700	-
Contingency	400,100	256,000	-	256,000
Total expenditures	463,300	463,300	207,294	256,006
Revenues over (under) expenditures	(36,500)	(36,500)	138,186	174,686
OTHER FINANCING SOURCES (USES):				
Transfers out	(273,000)	(273,000)	(273,000)	-
Total other financing sources (uses)	(273,000)	(273,000)	(273,000)	-
Net changes in fund balances	(309,500)	(309,500)	(134,814)	174,686
FUND BALANCES, BEGINNING	309,500	309,500	210,621	(98,879)
FUND BALANCES, ENDING	\$ -	\$ -	\$ 75,807	\$ 75,807

CLATSOP COUNTY, OREGON
LIQUOR ENFORCEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ -	\$ -	\$ 40	\$ 40
Intergovernmental	21,000	21,000	14,552	(6,448)
Total revenues	21,000	21,000	14,592	(6,408)
EXPENDITURES:				
Other charges	200	200	200	-
Total expenditures	200	200	200	-
Revenues over (under) expenditures	20,800	20,800	14,392	(6,408)
OTHER FINANCING SOURCES (USES):				
Transfers out	(20,800)	(20,800)	(10,500)	10,300
Total other financing sources (uses)	(20,800)	(20,800)	(10,500)	10,300
Net changes in fund balances	-	-	3,892	3,892
FUND BALANCES, BEGINNING	-	-	711	711
FUND BALANCES, ENDING	\$ -	\$ -	\$ 4,603	\$ 4,603

CLATSOP COUNTY, OREGON
COURTHOUSE SECURITY
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 9,000	\$ 9,000	\$ 3,706	\$ (5,294)
Intergovernmental	45,000	45,000	47,503	2,503
Total revenues	54,000	54,000	51,209	(2,791)
EXPENDITURES:				
Personal service	45,000	45,000	45,000	-
Materials and service	300	13,400	13,052	348
Other charges	3,200	3,200	3,200	-
Capital outlay	179,700	166,600	-	166,600
Total expenditures	228,200	228,200	61,252	166,948
Revenues over (under) expenditures	(174,200)	(174,200)	(10,043)	164,157
Net changes in fund balances	(174,200)	(174,200)	(10,043)	164,157
FUND BALANCES, BEGINNING	174,200	174,200	183,625	9,425
FUND BALANCES, ENDING	\$ -	\$ -	\$ 173,582	\$ 173,582

CLATSOP COUNTY, OREGON
BIKE PATHS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 6,100	\$ 6,100	\$ 3,912	\$ (2,188)
Intergovernmental	17,700	17,700	15,538	(2,162)
Total revenues	23,800	23,800	19,450	(4,350)
EXPENDITURES:				
Other charges	60,100	60,100	100	60,000
Contingency	129,800	129,800	-	129,800
Total expenditures	189,900	189,900	100	189,800
Revenues over (under) expenditures	(166,100)	(166,100)	19,350	185,450
Net changes in fund balances	(166,100)	(166,100)	19,350	185,450
FUND BALANCES, BEGINNING	166,100	166,100	184,911	18,811
FUND BALANCES, ENDING	\$ -	\$ -	\$ 204,261	\$ 204,261

CLATSOP COUNTY, OREGON
LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Fines and forfeitures	\$ 41,100	\$ 41,100	\$ 47,164	\$ 6,064
Interest	2,000	2,000	1,117	(883)
Other revenues	100	100	28	(72)
Total revenues	43,200	43,200	48,309	5,109
EXPENDITURES:				
Personal service	10,000	10,000	6,028	3,972
Materials and service	31,400	31,400	26,697	4,703
Other charges	9,400	9,400	9,400	-
Capital outlay	5,000	5,000	2,942	2,058
Contingency	29,100	29,100	-	29,100
Total expenditures	84,900	84,900	45,067	39,833
Revenues over (under) expenditures	(41,700)	(41,700)	3,242	44,942
Net changes in fund balances	(41,700)	(41,700)	3,242	44,942
FUND BALANCES, BEGINNING	41,700	41,700	50,602	8,902
FUND BALANCES, ENDING	\$ -	\$ -	\$ 53,844	\$ 53,844

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, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for service	\$ 6,000	\$ 6,000	\$ 7,898	\$ 1,898
Interest	8,800	8,800	5,923	(2,877)
Other revenues	10,000	10,000	10,223	223
Total revenues	24,800	24,800	24,044	(756)
EXPENDITURES:				
Materials and service	203,000	203,000	22,636	180,364
Capital outlay	93,000	93,000	69,830	23,170
Total expenditures	296,000	296,000	92,466	203,534
Revenues over (under) expenditures	(271,200)	(271,200)	(68,422)	202,778
Net changes in fund balances	(271,200)	(271,200)	(68,422)	202,778
FUND BALANCES, BEGINNING	271,200	271,200	290,507	19,307
FUND BALANCES, ENDING	\$ -	\$ -	\$ 222,085	\$ 222,085

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, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 30,000	\$ 30,000	\$ 41,677	\$ 11,677
Other revenues	-	-	11,983	11,983
Intergovernmental	113,300	113,300	110,685	(2,615)
Total revenues	143,300	143,300	164,345	21,045
EXPENDITURES:				
Materials and service	25,000	25,000	9,910	15,090
Other charges	1,000	1,000	1,000	-
Capital outlay	242,000	242,000	220,298	21,702
Contingency	396,000	396,000	-	396,000
Total expenditures	664,000	664,000	231,208	432,792
Revenues over (under) expenditures	(520,700)	(520,700)	(66,863)	453,837
OTHER FINANCING SOURCES (USES):				
Transfers out	(35,000)	(35,000)	(35,000)	-
Total other financing sources (uses)	(35,000)	(35,000)	(35,000)	-
Net changes in fund balances	(555,700)	(555,700)	(101,863)	453,837
FUND BALANCES, BEGINNING	555,700	555,700	1,885,827	1,330,127
FUND BALANCES, ENDING	\$ -	\$ -	\$ 1,783,964	\$ 1,783,964

CLATSOP COUNTY, OREGON
EMERGENCY COMMUNICATION
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 4,400	\$ 4,400	\$ 1,750	\$ (2,650)
Intergovernmental	256,000	256,000	253,877	(2,123)
Total revenues	260,400	260,400	255,627	(4,773)
EXPENDITURES:				
Materials and service	294,500	294,500	288,783	5,717
Other charges	55,800	57,300	57,114	186
Contingency	5,200	3,700	-	3,700
Total expenditures	355,500	355,500	345,897	9,603
Revenues over (under) expenditures	(95,100)	(95,100)	(90,270)	4,830
OTHER FINANCING SOURCES (USES):				
Transfers in	87,400	87,400	87,400	-
Total other financing sources (uses)	87,400	87,400	87,400	-
Net changes in fund balances	(7,700)	(7,700)	(2,870)	4,830
FUND BALANCES, BEGINNING	7,700	7,700	19,433	11,733
FUND BALANCES, ENDING	\$ -	\$ -	\$ 16,563	\$ 16,563

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, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Property taxes	\$ 1,501,800	\$ 1,501,800	\$ 2,173,670	\$ 671,870
Interest	21,900	21,900	14,880	(7,020)
Intergovernmental	1,017,100	1,017,100	1,315,154	298,054
Total revenues	<u>2,540,800</u>	<u>2,540,800</u>	<u>3,503,704</u>	<u>962,904</u>
EXPENDITURES:				
Other charges	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>	<u>-</u>
Total expenditures	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>	<u>-</u>
Revenues over (under) expenditures	<u>2,538,900</u>	<u>2,538,900</u>	<u>3,501,804</u>	<u>962,904</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>(2,538,900)</u>	<u>(2,538,900)</u>	<u>(2,538,900)</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,538,900)</u>	<u>(2,538,900)</u>	<u>(2,538,900)</u>	<u>-</u>
Net changes in fund balances	-	-	962,904	962,904
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>57,418</u>	<u>57,418</u>
FUND BALANCES, ENDING	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,020,322</u></u>	<u><u>\$ 1,020,322</u></u>

CLATSOP COUNTY, OREGON
STATE TIMBER ENFORCEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 18,000	\$ 18,000	\$ 10,588	\$ (7,412)
Intergovernmental	131,000	131,000	166,948	35,948
Total revenues	149,000	149,000	177,536	28,536
EXPENDITURES:				
Personal service	96,000	96,000	41,000	55,000
Materials and service	39,300	39,300	23,300	16,000
Other charges	2,200	2,200	2,200	-
Capital outlay	34,000	40,000	39,260	740
Contingency	388,300	382,300	-	382,300
Total expenditures	559,800	559,800	105,760	454,040
Revenues over (under) expenditures	(410,800)	(410,800)	71,776	482,576
OTHER FINANCING SOURCES (USES):				
Transfers out	(47,400)	(47,400)	(47,400)	-
Total other financing sources (uses)	(47,400)	(47,400)	(47,400)	-
Net changes in fund balances	(458,200)	(458,200)	24,376	482,576
FUND BALANCES, BEGINNING	458,200	458,200	494,087	35,887
FUND BALANCES, ENDING	\$ -	\$ -	\$ 518,463	\$ 518,463

CLATSOP COUNTY, OREGON
4-H & EXTENSION SERVICE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Property taxes	\$ 198,000	\$ 198,000	\$ 217,101	\$ 19,101
Interest	18,000	18,000	8,576	(9,424)
Other revenues	53,400	53,400	124,662	71,262
Intergovernmental	76,500	135,400	69,057	(66,343)
Total revenues	345,900	404,800	419,396	14,596
EXPENDITURES:				
Personal service	230,300	289,200	262,657	26,543
Materials and service	95,300	104,800	103,881	919
Other charges	50,700	51,200	47,139	4,061
Contingency	70,000	60,000	-	60,000
Total expenditures	446,300	505,200	413,677	91,523
Revenues over (under) expenditures	(100,400)	(100,400)	5,719	106,119
Net changes in fund balances	(100,400)	(100,400)	5,719	106,119
FUND BALANCES, BEGINNING	401,300	401,300	431,772	30,472
FUND BALANCES, ENDING	\$ 300,900	\$ 300,900	\$ 437,491	\$ 136,591

CLATSOP COUNTY, OREGON
MENTAL HEALTH GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 14,600	\$ 14,600	\$ 1,487	\$ (13,113)
Intergovernmental	1,915,500	2,006,100	1,559,435	(446,665)
Total revenues	1,930,100	2,020,700	1,560,922	(459,778)
EXPENDITURES:				
Personal service	21,900	21,900	21,573	327
Materials and service	1,906,000	1,996,600	1,541,514	455,086
Other charges	2,200	2,200	2,200	-
Total expenditures	1,930,100	2,020,700	1,565,287	455,413
Revenues over (under) expenditures	-	-	(4,365)	(4,365)
Net changes in fund balances	-	-	(4,365)	(4,365)
FUND BALANCES, BEGINNING	-	-	12,077	12,077
FUND BALANCES, ENDING	\$ -	\$ -	\$ 7,712	\$ 7,712

CLATSOP COUNTY, OREGON
BOND PROCEEDS & RETIREMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 20,000	\$ 20,000	\$ 11,056	\$ (8,944)
Other revenues	1,191,600	1,191,600	1,119,436	(72,164)
Total revenues	<u>1,211,600</u>	<u>1,211,600</u>	<u>1,130,492</u>	<u>(81,108)</u>
EXPENDITURES:				
Principal	790,000	790,000	790,000	-
Interest	301,600	301,600	300,498	1,102
Contingency	386,700	386,700	-	386,700
Total expenditures	<u>1,478,300</u>	<u>1,478,300</u>	<u>1,090,498</u>	<u>387,802</u>
Revenues over (under) expenditures	<u>(266,700)</u>	<u>(266,700)</u>	<u>39,994</u>	<u>306,694</u>
Net changes in fund balances	(266,700)	(266,700)	39,994	306,694
FUND BALANCES, BEGINNING	<u>266,700</u>	<u>266,700</u>	<u>282,511</u>	<u>15,811</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 322,505</u>	<u>\$ 322,505</u>



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BUDGETARY COMPARISON SCHEDULES

Enterprise Funds

Pursuant to the provisions of Oregon Revised Statute, an individual schedule of revenues, expenditures, and changes in fund balances - budget and actual 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
- Sunset Lake Water Service District

CLATSOP COUNTY, OREGON
WESTPORT SEWER SERVICE DISTRICT COMBINED
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2009

	Westport Sewer Operating Fund	Westport Sewer Equipment Replacement Fund	Total Westport Sewer Service District
REVENUES:			
Grants	\$ -	\$ 25,062	\$ 25,062
Charges for service	59,957	-	59,957
Interest	220	420	640
	<u>60,177</u>	<u>25,482</u>	<u>85,659</u>
EXPENDITURES:			
Personal service	9,713	-	9,713
Materials and service	38,200	7,000	45,200
Other charges	4,639	400	5,039
Capital outlay	-	24,062	24,062
Debt service:			
Principal	-	4,455	4,455
Interest	-	3,600	3,600
	<u>52,552</u>	<u>39,517</u>	<u>92,069</u>
Revenues over (under) expenditures	7,625	(14,035)	(6,410)
OTHER FINANCING SOURCES (USES):			
Transfers in	-	12,000	12,000
Transfers out	(12,000)	-	(12,000)
	<u>(12,000)</u>	<u>12,000</u>	<u>-</u>
Net changes in fund balances	(4,375)	(2,035)	(6,410)
FUND BALANCE, BEGINNING BUDGETARY BASIS	<u>231,528</u>	<u>20,341</u>	<u>251,869</u>
FUND BALANCE, ENDING BUDGETARY BASIS	<u>\$ 227,153</u>	<u>\$ 18,306</u>	<u>\$ 245,459</u>
		<u>Revenues</u>	<u>Expenditures</u>
Total revenue and expenditures above		\$ 85,659	\$ 92,069
Expenditures capitalized		-	(24,062)
Debt service principal payments		-	(4,455)
Depreciation and amortization expense		-	116,875
		<u>\$ 85,659</u>	<u>180,427</u>
Total revenues and expenses - generally accepted accounting principles			<u>\$ (94,768)</u>
Change in net assets			<u>\$ (94,768)</u>

CLATSOP COUNTY, OREGON
WESTPORT SEWER OPERATING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Charges for service	\$ 66,500	\$ 66,500	\$ 59,957	\$ (6,543)
Interest	800	800	220	(580)
Total revenues	<u>67,300</u>	<u>67,300</u>	<u>60,177</u>	<u>(7,123)</u>
EXPENDITURES:				
Personal service	14,100	14,100	9,713	4,387
Materials and service	47,400	47,400	38,200	9,200
Other charges	4,700	4,700	4,639	61
Contingency	5,100	5,100	-	5,100
Total expenditures	<u>71,300</u>	<u>71,300</u>	<u>52,552</u>	<u>18,748</u>
Revenues over (under) expenditures	(4,000)	(4,000)	7,625	11,625
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>(12,000)</u>	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(12,000)</u>	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>
Net changes in fund balances	(16,000)	(16,000)	(4,375)	11,625
FUND BALANCE, BEGINNING BUDGETARY BASIS	<u>16,000</u>	<u>16,000</u>	<u>231,528</u>	<u>215,528</u>
FUND BALANCE, ENDING BUDGETARY BASIS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 227,153</u>	<u>\$ 227,153</u>

CLATSOP COUNTY, OREGON
WESTPORT SEWER EQUIPMENT REPLACEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Grants	\$ 37,000	\$ 37,000	\$ 25,062	\$ (11,938)
Interest	1,000	1,000	420	(580)
Total revenues	<u>38,000</u>	<u>38,000</u>	<u>25,482</u>	<u>(12,518)</u>
EXPENDITURES:				
Materials and service	37,000	37,000	7,000	30,000
Other charges	400	400	400	-
Capital outlay	-	-	24,062	(24,062)
Debt service:				
Principal	4,500	4,500	4,455	45
Interest	3,800	3,800	3,600	200
Contingency	<u>23,800</u>	<u>23,800</u>	<u>-</u>	<u>23,800</u>
Total expenditures	<u>69,500</u>	<u>69,500</u>	<u>39,517</u>	<u>29,983</u>
Revenues over (under) expenditures	(31,500)	(31,500)	(14,035)	17,465
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Total other financing sources (uses)	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Net changes in fund balances	(19,500)	(19,500)	(2,035)	17,465
FUND BALANCE, BEGINNING BUDGETARY BASIS	<u>19,500</u>	<u>19,500</u>	<u>20,341</u>	<u>841</u>
FUND BALANCE, ENDING BUDGETARY BASIS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,306</u>	<u>\$ 18,306</u>

CLATSOP COUNTY, OREGON
JAIL COMMISSARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Fines and forfeitures	\$ 10,000	\$ 10,000	\$ 10,992	\$ 992
Interest	4,600	4,600	866	(3,734)
Other revenues	46,100	46,100	54,244	8,144
Total revenues	60,700	60,700	66,102	5,402
EXPENDITURES:				
Materials and service	54,400	54,400	46,769	7,631
Other charges	1,500	1,500	1,500	-
Contingency	6,000	6,000	-	6,000
Total expenditures	61,900	61,900	48,269	13,631
Revenues over (under) expenditures	(1,200)	(1,200)	17,833	19,033
OTHER FINANCING SOURCES (USES):				
Transfers out	(12,000)	(12,000)	(12,000)	-
Total other financing sources (uses)	(12,000)	(12,000)	(12,000)	-
Net changes in fund balances	(13,200)	(13,200)	5,833	19,033
FUND BALANCE, BEGINNING BUDGETARY BASIS	36,100	36,100	44,104	8,004
FUND BALANCE, ENDING BUDGETARY BASIS	\$ 22,900	\$ 22,900	\$ 49,937	\$ 27,037

	Revenues	Expenditures
Total revenue and expenditures above	\$ 66,102	\$ 48,269
Operating transfers in/out	-	12,000
Depreciation and amortization expense	-	5,202
Capital transfers	-	(25,998)
Total revenues and expenses - generally accepted accounting principles	\$ 66,102	39,473
Change in net assets		\$ 26,629

CLATSOP COUNTY, OREGON
SUNSET LAKE WATER SERVICE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Materials and service	-	-	215	(215)
Total expenditures	-	-	215	(215)
Revenues over (under) expenditures	-	-	(215)	(215)
Net changes in fund balances	-	-	(215)	(215)
FUND BALANCE, BEGINNING BUDGETARY BASIS	-	-	215	215
FUND BALANCE, ENDING BUDGETARY BASIS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OTHER FINANCIAL SCHEDULES

- Property Tax Transactions and Outstanding Balances

CLATSOP COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS AND OUTSTANDING BALANCES
For the Fiscal Year Ended June 30, 2009

ALL CLATSOP COUNTY GOVERNMENTS

<u>Fiscal Year</u>	<u>Uncollected Balance June 30, 2008</u>	<u>Levy as Extended by Assessor</u>	<u>Discount</u>	<u>Adjustments</u>	<u>Collections</u>	<u>Uncollected Balance June 30, 2009</u>
2009-10	\$ -	\$ 65,925,132	\$ (1,609,006)	\$ (119,869)	\$(60,894,893)	\$ 3,301,364
2008-09	2,494,776	-	(3)	(39,130)	(1,365,157)	1,090,486
2007-08	865,425	-	-	(5,893)	(380,417)	479,115
2006-07	440,091	-	-	(3,821)	(244,688)	191,582
2005-06	152,089	-	-	(3,121)	(108,747)	40,221
2004-05	25,852	-	-	(3,187)	(3,701)	18,964
2003-04	25,912	-	-	(3,777)	(704)	21,431
Prior	70,126	-	-	(761)	(210)	69,155
Totals	\$ 4,074,271	\$ 65,925,132	\$ (1,609,009)	\$ (179,559)	\$(62,998,517)	\$ 5,212,318

ALL BUDGETED CLATSOP COUNTY FUNDS

<u>Fiscal Year</u>	<u>Uncollected Balance June 30, 2008</u>	<u>Levy as Extended by Assessor</u>	<u>Discount</u>	<u>Adjustments</u>	<u>Collections</u>	<u>Uncollected Balance June 30, 2009</u>
2009-10	\$ -	\$ 12,422,340	\$ (303,186)	\$ (22,587)	\$(11,474,486)	\$ 622,081
2008-09	428,378	-	-	(6,719)	(234,411)	187,248
2007-08	152,403	-	-	(1,039)	(66,991)	84,373
2006-07	73,882	-	-	(641)	(41,079)	32,162
2005-06	25,570	-	-	(525)	(18,283)	6,762
2004-05	4,354	-	-	(537)	(623)	3,194
2003-04	4,519	-	-	(658)	(122)	3,739
Prior	12,154	-	-	(133)	(37)	11,984
Totals	\$ 701,260	\$ 12,422,340	\$ (303,186)	\$ (32,839)	\$(11,836,032)	\$ 951,543

Taxes receivable classified by fund:

General Fund	\$ 614,940
Fair Board	31,529
Rural Law Enforcement District Fund	118,014
Road District #1 Fund	168,899
4-H & Extension Service District Fund	18,161
	<u>\$ 951,543</u>

**AUDIT COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS**

CLATSOP COUNTY, OREGON
AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS
June 30, 2009

Introduction

Oregon Administrative Rules 162-10-000 through 162-10-330 incorporate the Minimum Standards for Audits of Oregon Municipal Corporations. These standards, prescribed by the Secretary of State in cooperation with the Oregon State Board of Accountancy, enumerate the financial statements, schedules, comments and disclosures required in audit reports. The required statements and schedules are set forth in the preceding section of this report. Required comments and disclosures related to our audit of such statements and schedules are contained in this section.

Internal Accounting Control

We have audited the financial statements of Clatsop County, Oregon for the year ended June 30, 2009 and have issued our report thereon dated December 21, 2009.

The management of Clatsop County, Oregon is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America. Because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operations of policies and procedures may deteriorate.

We noted certain matters that we reported to management of Clatsop County, Oregon, in a separate letter dated December 21, 2009.

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

In connection with our audit:

Accounting Records

We found the accounting records of the County to be adequate for audit purposes considering the size and complexity of the municipal corporation.

CLATSOP COUNTY, OREGON
AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS
June 30, 2009

Collateral

The County was in compliance with ORS Chapter 295 regarding collateral securing deposits for fiscal year ended June 30, 2009.

Indebtedness

The County's bonded debt outstanding was within the limitation of 3% of the real market value of the taxable property with the County as established by ORS 287.

Budgets

We reviewed budgets adopted by the County for the current and ensuing fiscal year. Budget preparation and adoption procedures followed by the County appear to be in compliance with Oregon Local Budget Law (ORS Chapter 294.305 to 294.520).

Insurance and Fidelity Bonds

We reviewed policies relating to insurance and fidelity bond coverage and ascertained that such policies appeared to be in force. We are not competent by training to state whether the insurance policies covering County-owned property in force at June 30, 2009 are adequate.

Programs Funded from Outside Sources

We reviewed and tested, to the extent we considered necessary in the circumstances, transactions and reports relative to federal and state grant programs. The County appeared to have appropriate procedures for making expenditures on behalf of, and reporting for, such programs.

Highway Funds

The County was in compliance with legal requirements pertaining to the use of Highway Funds.

Investments

The County's investments for the year ended June 30, 2009 are not in compliance with Oregon Revised Statutes Chapter 294 with regard to legal restrictions pertaining to the investment of public funds. The County exceeded the limitation on funds placed in the Local Government Investment Pool.

Public Contracts and Purchasing

We reviewed and tested the County's procedures for awarding public contracts. The County appears to be in compliance with the cost accounting guidelines developed by the State of Oregon Executive Department with regard to the County's construction projects and ORS Chapter 279 in the awarding of public contracts and the construction of public improvements.

CLATSOP COUNTY, OREGON
AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS
June 30, 2009

Schedule of Accountability for Independently Elected Officials

	<u>Cash Balance</u> <u>July 1, 2008</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance</u> <u>June 30, 2009</u>
Sheriff	<u>\$ 16,391</u>	<u>\$ 249,838</u>	<u>\$ 236,672</u>	<u>\$ 27,557</u>

Merina & Company, LLP
Merina & Company, LLP
West Linn, Oregon
December 21, 2009



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SINGLE AUDIT COMPLIANCE

**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
Astoria, Oregon

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clatsop County, Oregon, as of and for the year ended June 30, 2009, which collectively comprise Clatsop County, Oregon's basic financial statements and have issued our report thereon dated December 21, 2009. 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 Clatsop County, Oregon'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 Clatsop County, Oregon's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Clatsop County, Oregon's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Clatsop County, Oregon's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted

accounting principles such that there is more than a remote likelihood that a misstatement of the Clatsop County, Oregon's financial statements that is more than inconsequential will not be prevented or detected by the Clatsop County, Oregon's internal control. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a significant deficiency in internal control over financial reporting 2009-1.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Clatsop County, Oregon's internal control.

Our consideration of internal control over financial reporting 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 significant deficiencies or material weaknesses. However, we do not believe that the significant deficiency described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clatsop County, Oregon'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*.

We noted certain matters that we reported to management of Clatsop County, Oregon, in a separate letter dated December 21, 2009.

Clatsop County, Oregon's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Clatsop County, Oregon's response and, accordingly, we express no opinion on it.

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.

Merina & Company, LLP

Merina & Company, LLP
West Linn, Oregon
December 21, 2009

**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
Astoria, Oregon

Compliance

We have audited the compliance of Clatsop County, Oregon, 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, 2009. Clatsop County, Oregon'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 Clatsop County, Oregon's management. Our responsibility is to express an opinion on Clatsop County, Oregon'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 Clatsop County, Oregon's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Clatsop County, Oregon's compliance with those requirements.

In our opinion, Clatsop County, Oregon, 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, 2009.

Internal Control Over Compliance

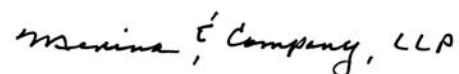
The management of Clatsop County, Oregon, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Clatsop County, Oregon's internal control over compliance with the 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 Clatsop County, Oregon's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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

This report is intended solely for the information and use of management, Board of 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.



Merina & Company, LLP
West Linn, Oregon
December 21, 2009

Clatsop County
Schedule of Expenditures of Federal Awards
For The Year Ended June 30, 2009

	Federal CFDA Number	Federal Expenditures
<u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>		
Maternal and Child Health Services	93.994	\$ 6,065
Maternal and Child Health Services	93.994	14,153
Maternal and Child Health Services (CAH-GF)	93.994	4,027
Maternal and Child Health Services Prenatal -GF	93.994	2,147
Babies 1st	93.994	6,682
Family Planning	93.217	37,974
STARS	93.235	6,940
HIV Prevention Block Grant	93.940	11,144
HIV Care Consortia-Ryan White	93.917	19,957
HIV Care Consortia-Ryan White	93.917	3,902
IAP	93.778	14,140
Bioterrorism preparedness	93.069	100,384
Pandemic Flu I	93.069	3,912
OHSU CaCoon Program	93.994	16,521
OHSU Community Connections Program	93.994	7,921
Social Services Block Grant	93.667	50,533
Child Care & Development Block Grant	93.575	25,262
Medical Assistance	93.778	7,570
Promoting Safe and Stable Families	93.556	17,665
Approaches to Arthritis	93.283	9,501
Comm Mental Health-Block Grants	93.958	57,787
Social Services Block Grant	93.667	98,114
SAPT Block Grant	93.959	79,251
Department of Justice-Child Support Reimb. Grant	93.563	83,738
Department of Justice - Incentive Money	93.563	16,826
Arra Child Support	93.563	34,067
<u>US Environmental Protection Agency</u>		
State Public Water System DHS-Water Primacy	66.432	2,690
Water Protection Grants to the States	66.474	9,675
<u>US DEPARTMENT OF EDUCATION</u>		
ODFW CWT Recovery Program	81.806	13,718
<u>US Department of Justice</u>		
Juvenile Accountability Incentive Block Grant	16.523	12,500
<u>US DEPARTMENT OF AGRICULTURE</u>		
Natl School Lunch, School Breakfast & Special Milk Programs	10.553	13,199
Women, Infants & Child (WIC)	10.557	179,205
<u>US DEPARTMENT OF COMMERCE</u>		
DOC / NOAA / DLCD Coastal Zone Management	11.419	17,000
<u>US DEPARTMENT OF JUSTICE (SHERIFF)</u>		
Regional Drug Task Force	16.579	8,000
Department of Justice CVAS-VOCA	16.575	29,148
<u>OTHER</u>		
Federal Highway - Emergency Relief Funds	23.125	1,646
USDA/NRCS (Natural Resources Conservation Service)	10.916	913
Federal Financial Assistance-Acquisition Value of Property Received	39.003	585
Federal Payments in Lieu of Taxes	15.226	20,109
<u>US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (ROADS)</u>		
HUD / OECD / Block Grant, Westport Sewer System Upgrade	14.228	25,062
<u>DEPARTMENT OF HOMELAND SECURITY</u>		
DHS/FEMA/OSP Major Disaster Declaration, Public Assistance Grant	97.036	1,646
Oregon Military Department/LETPP	97.074	75,800
Oregon Military Department/Citizen Corps	97.053	7,110
Total		\$ 1,154,189

CLATSOP COUNTY, OREGON
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2009

Note 1. General

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

Note 2. Significant Accounting Policies

Reporting Entity: The reporting entity is fully described in Note 1 to the County's basic financial statements. The schedule includes all federal financial assistance programs administered by the County for the year ended June 30, 2009.

Basis of Presentation: The information in the Schedule is presented in accordance with OMB Circular A-133.

Federal Financial Assistance: Pursuant to the Single Audit Act and OMB Circular A-133, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance or direct appropriations. Accordingly, nonmonetary federal assistance, including federal surplus property, is included in federal financial assistance and, therefore, is reported on the Schedule, if applicable. Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts between the state and federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

Major Programs: The Single Audit Act and OMB Circular A-133 establish criteria to be used in defining major federal financial assistance programs. Major programs for the County are those programs selected for testing by the auditor using a risk-assessment model, as well as certain minimum expenditure requirements, as outlined in A-133. Programs with similar requirements may be grouped into a cluster for testing purposes.

Revenue Recognition: The receipt and expenditure of federal awards are accounted for under the modified accrual method of accounting. Revenues are recorded as received in cash or when measurable and available. Expenditures are recorded when the liability is incurred.

CLATSOP COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2009

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued Unqualified

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(s) identified that are
 Not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal Control over major programs:

Material weakness(es) identified? yes no

Significant deficiency (s) identified that are
 Not considered to be material weaknesses? yes none reported

Type of auditor’s report issued on compliance for major
 Programs: Unqualified

Any audit findings disclosed that are required to be
 Reported in accordance with OMB Circular A-133,
 Section 510(a)? yes no

Identification of major programs:

CFDA Number Name of Federal Program or Cluster

93.563	Department of Justice – Child Support Reimbursement Grants
93.563	Department of Justice – Incentive Money
93.563	ARRA Child Support
93.667	Social Services Block Grant

Dollar threshold used to distinguish between type A and
 Type B programs: \$300,000

Auditee qualified as low-risk auditee? yes no

CLATSOP COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2009

Section II – Financial Statement Findings

2009-1

Issue: A material transaction in the amount of \$4,326,500 regarding land sale revenue and loan receivable was not recorded in the general ledger.

Response: County management concurs that it was not recorded 2008-09 fiscal year. The transaction was properly budgeted in the 2009-10 year as anticipated to occur. Due to the economy, there were last minute changes to the purchase agreement as properly approved by the Board of County Commissioners.

Section III – Federal Awards Findings and Questioned Costs

None

Section IV – Schedule of Prior Federal Award Findings and Questioned Costs for the Years Ended June 30, 2008

None