

CLATSOP COUNTY, OREGON  
ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2008



**Clatsop County**  
*O r e g o n*

Serving Northwest Oregon



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## INTRODUCTORY SECTION



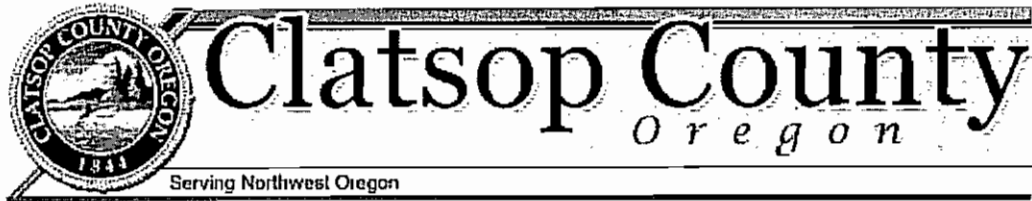
**CLATSOP COUNTY, OREGON**  
**BOARD OF COMMISSIONERS**  
**June 30, 2008**

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<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, 2008
3	John Raichl 800 Exchange St., Suite 410 Astoria, OR 97103	December 31, 2010
4	Samuel Patrick 800 Exchange St., Suite 410 Astoria, OR 97103	December 31, 2008
5	Ann Samuelson 800 Exchange St., Suite 410 Astoria, OR 97103	December 31, 2010

County Manager

Scott Derickson



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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, 2008, 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.

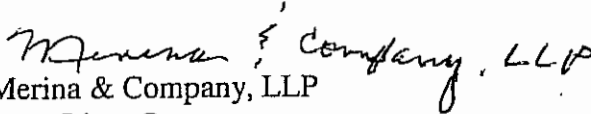
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clatsop County, Oregon, as of June 30, 2008, 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 October 28, 2008, 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 important for 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  
West Linn, Oregon  
October 28, 2008

**CLATSOP COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2008**

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As management of Clatsop County, Oregon, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2008. 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 \$244,734,847 (*net assets*). Of this amount, \$224,143,419 is invested in capital assets and \$20,591,428 (*unrestricted*) may be used to meet the County's ongoing obligations.
- The County's total net assets decreased by \$6,386,330. This is largely due to the depreciation of capital assets, which is a requirement of GAAP to be shown as an expense in all funds.
- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balance of \$19,799,773, an increase of \$182,502 in comparison with the prior year.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$2,499,501.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*government activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, health and social services, public safety and justice, community services, and roads. The business-type activities of the County include sewer, water, and jail commissary.

**CLATSOP COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2008**

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

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

Because 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.

**CLATSOP COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2008**

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**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 \$244,734,847 at the close of the most recent fiscal year.

By far the largest portion of the County's net assets (92%) 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, 2008, the County had \$227,375,812 (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 \$2,499,501 indicating a high degree of liquidity of the General Fund. The fund balance of the County's General Fund decreased by \$62,881 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	
	2008	2007	2008	2007	2008	2007
Current and other assets	\$ 28,479,173	\$ 30,175,344	\$ 83,888	\$ 154,567	\$ 28,563,061	\$ 30,329,911
Capital assets	226,153,841	233,241,818	1,221,971	1,267,497	227,375,812	234,509,315
Total assets	254,633,014	263,417,162	1,305,859	1,422,064	255,938,873	264,839,226
Long-term liabilities outstanding	8,315,893	9,856,627	105,614	2,181	8,421,507	9,858,808
Other liabilities	2,774,093	3,738,281	8,426	120,960	2,782,519	3,859,241
Total liabilities	11,089,986	13,594,908	114,040	123,141	11,204,026	13,718,049
Net assets:						
Invested in capital assets, net						
of related debt	223,031,517	229,433,461	1,111,902	1,155,247	224,143,419	230,588,708
Restricted	-	-	-	-	-	-
Unrestricted	20,511,511	20,388,793	79,917	143,676	20,591,428	20,532,469
Total net assets	\$ 243,543,028	\$ 249,822,254	\$ 1,191,819	\$ 1,298,923	\$ 244,734,847	\$ 251,121,177

**CLATSOP COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2008**

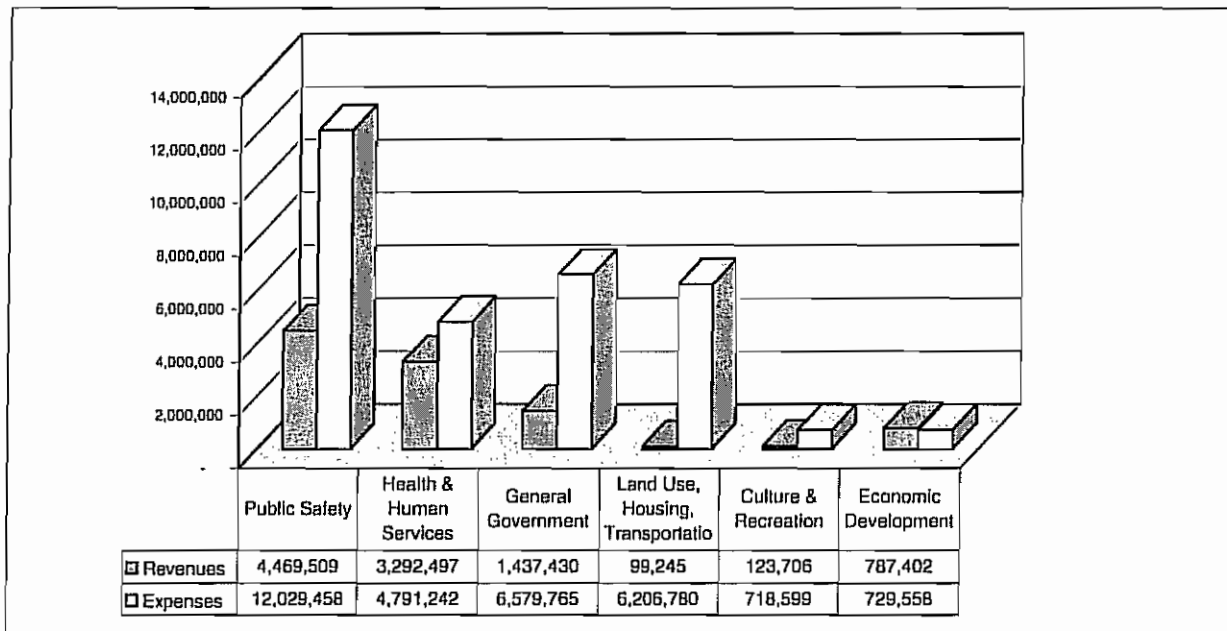
**CLATSOP COUNTY'S STATEMENT OF ACTIVITIES**

	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
Revenues:						
Program revenues:						
Charges for services	\$ 2,035,805	\$ 2,296,978	\$ 74,743	\$ 77,690	\$ 2,110,548	\$ 2,374,668
Operating grants and contributions	8,165,788	10,634,895	-	-	8,165,788	10,634,895
Capital grants and contributions	8,196	63,642	7,664	962,364	15,860	1,026,006
General revenues:						
Property taxes	9,543,181	9,272,280	-	-	9,543,181	9,272,280
Other taxes	3,448,775	2,784,637	-	-	3,448,775	2,784,637
Gain/(Loss) on sale of capital assets	(21,841)	76,714	-	-	(21,841)	76,714
Investment earnings	884,198	1,395,112	4,910	8,805	889,108	1,403,917
Licenses and permits	1,239,048	1,402,328	-	-	1,239,048	1,402,328
Fines and forfeitures	95,774	97,362	-	-	95,774	97,362
Timber revenue	8,028,453	6,234,170	-	-	8,028,453	6,234,170
Other	2,144,012	709,063	59,604	68,822	2,203,616	777,885
Total revenue	35,571,389	34,967,181	146,921	1,117,681	35,718,310	36,084,862
Expenses:						
Public safety and justice	12,029,458	11,255,404	-	-	12,029,458	11,255,404
Health and human Services	4,791,242	7,708,527	-	-	4,791,242	7,708,527
General government	6,579,765	6,114,251	-	-	6,579,765	6,114,251
Land use housing and transportation	6,206,780	5,677,484	-	-	6,206,780	5,677,484
Culture and recreation	718,599	550,774	-	-	718,599	550,774
Economic development	729,558	729,799	-	-	729,558	729,799
Depreciation expense	10,308,824	10,304,174	-	-	10,308,824	10,304,174
Long-term debt	502,389	536,500	-	-	502,389	536,500
Sewer	-	-	177,117	83,470	177,117	83,470
Jail	-	-	60,908	46,219	60,908	46,219
Total expenses	41,866,615	42,876,913	238,025	129,689	42,104,640	43,006,602
Increase (decrease) in net assets before transfers:	(6,295,226)	(7,909,732)	(91,104)	987,992	(6,386,330)	(6,921,740)
Transfers	16,000	16,000	(16,000)	(16,000)	-	-
Increase (decrease) in net assets	(6,279,226)	(7,893,732)	(107,104)	971,992	(6,386,330)	(6,921,740)
Beginning net assets, as restated	249,822,254	257,715,986	1,298,923	326,931	251,121,177	258,042,917
Ending net assets	\$243,543,028	\$249,822,254	\$1,191,819	\$1,298,923	\$244,734,847	\$251,121,177

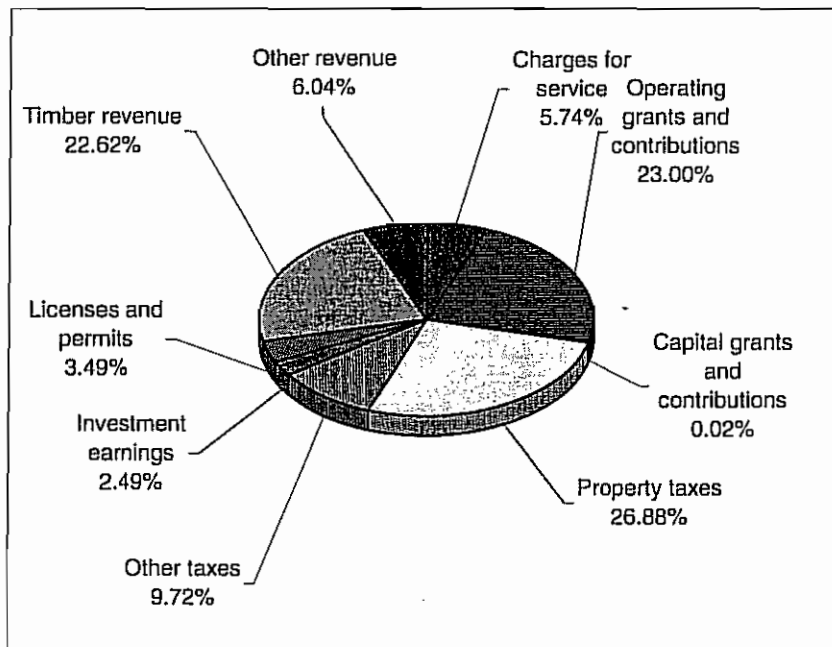
For the most part, increases in expenses closely parallel inflation and growth in the demand for services. Additionally, where expenses decreased from prior years, this can be directly attributed to the decrease in revenues in the governmental activities.

**CLATSOP COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2008**

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.



**CLATSOP COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2008**

**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, 2008, amounts to \$227,375,812 (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)

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
Land	\$ 6,223,611	\$ 6,243,937	\$ 22,039	\$ 22,039	\$ 6,245,650	\$ 6,265,976
Computers & Equipment	288,650	355,512	-	-	288,650	355,512
Tools & Equipment	126,582	136,604	-	-	126,582	136,604
Equipment and Vehicles	1,596,530	1,775,672	40,408	-	1,636,938	1,775,672
Buildings and Improvements	15,277,578	9,665,209	1,159,524	88,732	16,437,102	9,753,941
Construction in Progress	-	3,026,275	-	1,156,726	-	4,183,001
Intangibles	160,621	271,532	-	-	160,621	271,532
Work in Progress	-	-	-	-	-	-
Infrastructure-non deprec	66,836,399	66,802,099	-	-	66,836,399	66,802,099
Infrastructure	135,643,870	144,964,978	-	-	135,643,870	144,964,978
<b>Total</b>	<b>\$ 226,153,841</b>	<b>\$ 233,241,818</b>	<b>\$ 1,221,971</b>	<b>\$ 1,267,497</b>	<b>\$ 227,375,812</b>	<b>\$ 234,509,315</b>

**Long-term debt.** At the end of this fiscal year, the County had total debt outstanding of \$9,720,971. This includes bonded debt in the amount of \$5,815,796 that is a direct obligation pledging the full faith and credit of the County. The amount includes a loan in the amount of \$3,072,324 to finance renovations for the Courthouse remodel project and the balance of the Wastewater Treatment Improvement loan of \$110,069. The remainder of the amount is compensated absences in the amount \$722,782.

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
Bond Payable	\$ 5,815,796	\$ 6,550,422	\$ -	\$ -	\$ 5,815,796	\$ 6,550,422
Loan Payable	3,072,324	3,808,357	110,069	112,250	3,182,393	3,920,607
Compensated Absences	722,782	736,565	-	-	722,782	736,565
<b>Total</b>	<b>\$ 9,610,902</b>	<b>\$11,095,344</b>	<b>\$ 110,069</b>	<b>\$ 112,250</b>	<b>\$ 9,720,971</b>	<b>\$ 11,207,594</b>

**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 2008-09.

**CLATSOP COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2008**

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**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  
P.O. Box 1070  
Astoria, OR 97103



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## **BASIC FINANCIAL STATEMENTS**

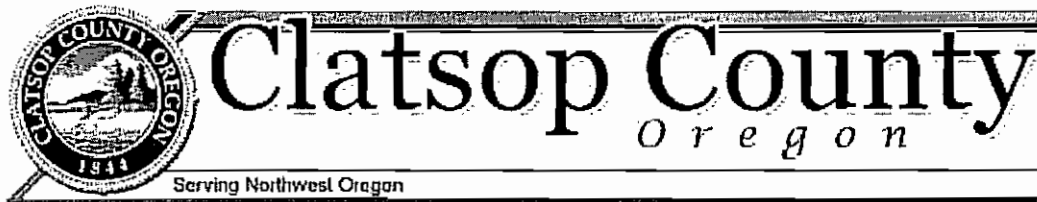


## BASIC FINANCIAL STATEMENTS

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, 2008**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 20,268,081	\$ 69,338	\$ 20,337,419
Accounts receivable, net	874,928	14,550	889,478
Property taxes receivable	701,260	-	701,260
Prepays	13,937	-	13,937
Inventories	427,217	-	427,217
Total current assets	22,285,423	83,888	22,369,311
Noncurrent assets:			
Restricted cash and cash equivalents	16,391	-	16,391
Pension asset	6,177,359	-	6,177,359
Capital assets:			
Nondepreciable	73,060,010	-	73,060,010
Depreciable, net	153,093,831	1,221,971	154,315,802
Total noncurrent assets	232,347,591	1,221,971	233,569,562
Total assets	\$ 254,633,014	\$ 1,305,859	\$ 255,938,873
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable and accrued expenses	\$ 1,006,623	\$ 3,971	\$ 1,010,594
Due to inmates	16,391	-	16,391
Interest payable	28,789	-	28,789
Current portion of long-term debt	1,722,290	4,455	1,726,745
Total current liabilities	2,774,093	8,426	2,782,519
Noncurrent liabilities:			
Deposits	10,270	-	10,270
Accrued payroll	417,011	-	417,011
Noncurrent portion of long-term obligations	7,888,612	105,614	7,994,226
Total noncurrent liabilities	8,315,893	105,614	8,421,507
Total liabilities	11,089,986	114,040	11,204,026
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	223,031,517	1,111,902	224,143,419
Unrestricted	20,511,511	79,917	20,591,428
Total net assets	243,543,028	1,191,819	244,734,847
Total liabilities and net assets	\$ 254,633,014	\$ 1,305,859	\$ 255,938,873

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

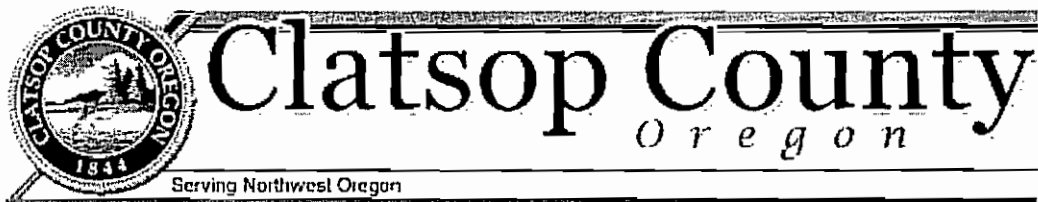
**CLATSOP COUNTY, OREGON**  
**STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2008**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 6,579,765	\$ 982,374	\$ 446,860	\$ 8,196
Public safety	12,029,458	306,051	4,163,458	-
Land use, housing, and transportation	6,206,780	99,245	-	-
Culture and recreation	718,599	39,624	84,082	-
Economic development	729,558	55,257	732,145	-
Health and human services	4,791,242	553,254	2,739,243	-
Depreciation	10,308,824	-	-	-
Interest on long-term debt	502,389	-	-	-
Total governmental activities	<u>41,866,615</u>	<u>2,035,805</u>	<u>8,165,788</u>	<u>8,196</u>
Business type activities:				
Westport Sewer Service District	177,117	65,871	-	7,664
Jail Commissary Fund	<u>60,908</u>	<u>8,872</u>	<u>-</u>	<u>-</u>
Total business type activities	<u>238,025</u>	<u>74,743</u>	<u>-</u>	<u>7,664</u>
Total government	<u>\$ 42,104,640</u>	<u>\$ 2,110,548</u>	<u>\$ 8,165,788</u>	<u>\$ 15,860</u>
General revenues:				
Taxes:				
Property taxes				
Public service taxes				
Interest and investment earnings				
Other revenues				
Timber revenues				
Licenses and permits				
Fines and forfeitures				
Gain/(loss) on sale of capital assets				
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
\$ (5,142,335)	\$ -	\$ (5,142,335)
(7,559,949)	-	(7,559,949)
(6,107,535)	-	(6,107,535)
(594,893)	-	(594,893)
57,844	-	57,844
(1,498,745)	-	(1,498,745)
(10,308,824)	-	(10,308,824)
(502,389)	-	(502,389)
<u>(31,656,826)</u>	<u>-</u>	<u>(31,656,826)</u>
-	(103,582)	(103,582)
-	(52,036)	(52,036)
-	(155,618)	(155,618)
<u>(31,656,826)</u>	<u>(155,618)</u>	<u>(31,812,444)</u>
9,543,181	-	9,543,181
3,448,775	-	3,448,775
884,198	4,910	889,108
2,144,012	59,604	2,203,616
8,028,453	-	8,028,453
1,239,048	-	1,239,048
95,774	-	95,774
(21,841)	-	(21,841)
16,000	(16,000)	-
<u>25,377,600</u>	<u>48,514</u>	<u>25,426,114</u>
<u>(6,279,226)</u>	<u>(107,104)</u>	<u>(6,386,330)</u>
<u>249,822,254</u>	<u>1,298,923</u>	<u>251,121,177</u>
<u>\$ 243,543,028</u>	<u>\$ 1,191,819</u>	<u>\$ 244,734,847</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

CLATSOP COUNTY, OREGON  
BALANCE SHEET - MAJOR GOVERNMENTAL FUNDS  
June 30, 2008

	General Fund	General Roads Fund	Special Projects Fund
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,633,346	\$ 2,048,468	\$ 2,249,397
Accounts receivable	237,161	127,935	-
Property taxes receivable	471,418	-	-
Due from other funds	25,000	-	-
Prepays	617	-	-
Restricted cash and cash equivalents	16,391	-	-
Total assets	<u>\$ 3,383,933</u>	<u>\$ 2,176,403</u>	<u>\$ 2,249,397</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES:</b>			
Accounts payable and other current liabilities	\$ 216,629	\$ 228,157	\$ 179,208
Deposits	-	-	-
Due to inmates	16,391	-	-
Deferred revenue	419,097	-	-
Accrued payroll	232,315	57,300	-
Due to other funds	-	-	-
Total liabilities	<u>884,432</u>	<u>285,457</u>	<u>179,208</u>
<b>FUND BALANCES:</b>			
Reserved for:			
Debt service	-	-	-
Unreserved, reported in:			
General fund	2,499,501	-	-
Special revenue fund	-	1,890,946	2,070,189
Total fund balance	<u>2,499,501</u>	<u>1,890,946</u>	<u>2,070,189</u>
Total liabilities and fund balance	<u>\$ 3,383,933</u>	<u>\$ 2,176,403</u>	<u>\$ 2,249,397</u>

Rural Law Enforcement District Fund	Bond & UAL Reserve Fund	Other Governmental	Total Governmental
\$ 2,540,388	\$ 3,441,142	\$ 7,355,340	\$ 20,268,081
-	-	509,832	874,928
78,527	-	151,315	701,260
-	-	-	25,000
-	-	13,320	13,937
-	-	-	16,391
<u>\$ 2,618,915</u>	<u>\$ 3,441,142</u>	<u>\$ 8,029,807</u>	<u>\$ 21,899,597</u>
\$ 38,679	\$ -	\$ 343,950	\$ 1,006,623
-	-	10,270	10,270
-	-	-	16,391
70,227	-	135,205	624,529
-	-	127,396	417,011
-	-	25,000	25,000
<u>108,906</u>	<u>-</u>	<u>641,821</u>	<u>2,099,824</u>
-	-	282,511	282,511
-	-	-	2,499,501
<u>2,510,009</u>	<u>3,441,142</u>	<u>7,105,475</u>	<u>17,017,761</u>
<u>2,510,009</u>	<u>3,441,142</u>	<u>7,387,986</u>	<u>19,799,773</u>
<u>\$ 2,618,915</u>	<u>\$ 3,441,142</u>	<u>\$ 8,029,807</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. 226,153,841

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. 427,217

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

Pension asset	6,177,359	
Deferred revenue	624,529	6,801,888

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (9,639,691)

Net Assets \$ 243,543,028

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, 2008**

	General Fund	General Roads Fund	Special Projects Fund
<b>REVENUES:</b>			
Property taxes	\$ 6,327,365	\$ -	\$ -
Timber revenues	3,779,745	-	-
Charges for service	875,648	262,966	-
Licenses and permits	584,635	-	-
Fines and forfeitures	46,593	-	-
Interest	239,345	63,487	133,011
Other revenues	1,387,281	32,941	39,886
Intergovernmental	2,824,456	2,493,498	55,345
Land sales	-	-	-
Total revenues	<u>16,065,068</u>	<u>2,852,892</u>	<u>228,242</u>
<b>EXPENDITURES:</b>			
Current:			
General government	5,356,070	-	757,375
Public safety	6,964,151	-	-
Land use, housing, and transportation	942,906	5,412,795	-
Culture and recreation	160,580	-	-
Economic development	-	-	-
Health and human services	247,884	-	-
Capital outlay	-	-	2,526,345
Debt service:			
Principal	-	-	736,033
Interest	-	-	174,232
Total expenditures	<u>13,671,591</u>	<u>5,412,795</u>	<u>4,193,985</u>
Revenues over (under) expenditures	2,393,477	(2,559,903)	(3,965,743)
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	322,727	2,890,000	2,086,385
Transfers out	<u>(2,779,085)</u>	<u>(152,200)</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,456,358)</u>	<u>2,737,800</u>	<u>2,086,385</u>
Net changes in fund balances	(62,881)	177,897	(1,879,358)
<b>FUND BALANCES, BEGINNING</b>	<u>2,562,382</u>	<u>1,713,049</u>	<u>3,949,547</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 2,499,501</u>	<u>\$ 1,890,946</u>	<u>\$ 2,070,189</u>

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

Rural Law Enforcement District Fund	Bond & UAL Reserve Fund	Other Governmental	Total Governmental
\$ 1,074,797	\$ -	\$ 2,076,660	\$ 9,478,822
-	-	267,370	4,047,115
-	-	897,191	2,035,805
-	-	654,413	1,239,048
-	-	49,181	95,774
126,983	-	321,372	884,198
8,252	199,008	2,550,674	4,218,042
911,726	-	7,799,044	14,084,069
3,398	-	1,516,630	1,520,028
2,125,156	199,008	16,132,535	37,602,901
-	-	1,140,381	7,253,826
1,780,571	-	3,198,686	11,943,408
-	-	116,097	6,471,798
-	-	574,272	734,852
-	-	823,249	823,249
-	-	4,731,324	4,979,208
129,505	-	598,318	3,254,168
-	-	734,626	1,470,659
-	-	330,999	505,231
1,910,076	-	12,247,952	37,436,399
215,080	199,008	3,884,583	166,502
-	-	1,015,300	6,314,412
(141,100)	-	(3,226,027)	(6,298,412)
(141,100)	-	(2,210,727)	16,000
73,980	199,008	1,673,856	182,502
2,436,029	3,242,134	5,714,130	19,617,271
\$ 2,510,009	\$ 3,441,142	\$ 7,387,986	\$ 19,799,773

*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, 2008**

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Amounts reported in the statement of activities are different because:

Net change in fund balances	\$ 182,502
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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.	(7,087,977)
---	-------------

Some revenue reported in the statement of activities do not provide current financial resources in the governmental funds.	64,359
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Contributions to pensions plans use current financial resources from governmental funds, but created a net pension asset.	(1,029,560)
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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	2,842
Increase (decrease) in inventory	104,166

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>1,484,442</u>
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Change in net assets of governmental activities	<u>\$ (6,279,226)</u>
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## **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, 2008

	Business-Type Activities - Enterprise Funds			
	Westport Sewer Service District	Jail Commissary Fund	Sunset Lake Water Service District	Total
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 29,109	\$ 40,014	\$ 215	\$ 69,338
Accounts receivables, net	9,102	5,448	-	14,550
Total current assets	38,211	45,462	215	83,888
Noncurrent assets:				
Capital assets, net	1,181,563	40,408	-	1,221,971
Total noncurrent assets	1,181,563	40,408	-	1,221,971
Total assets	<u>\$ 1,219,774</u>	<u>\$ 85,870</u>	<u>\$ 215</u>	<u>\$ 1,305,859</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable and accrued expenses	\$ 2,613	\$ 1,358	\$ -	\$ 3,971
Current portion of long-term debt	4,455	-	-	4,455
Total current liabilities	7,068	1,358	-	8,426
Noncurrent liabilities:				
Noncurrent portion of long-term debt	105,614	-	-	105,614
Total current liabilities	105,614	-	-	105,614
Total liabilities	112,682	1,358	-	114,040
<b>NET ASSETS:</b>				
Invested in capital assets, net of related debt	1,071,494	40,408	-	1,111,902
Unrestricted	35,598	44,104	215	79,917
Total net assets	1,107,092	84,512	215	1,191,819
Total liabilities and net assets	<u>\$ 1,219,774</u>	<u>\$ 85,870</u>	<u>\$ 215</u>	<u>\$ 1,305,859</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, 2008**

	Business-Type Activities - Enterprise Funds			
	Westport Sewer Service District	Jail Commissary Fund	Sunset Lake Water Service District	Total
<b>OPERATING REVENUES:</b>				
Charges for services	\$ 65,871	\$ -	\$ -	\$ 65,871
Fines & forfeitures	-	8,872	-	8,872
Miscellaneous	324	59,280	-	59,604
Total operating revenues	66,195	68,152	-	134,347
<b>OPERATING EXPENSES:</b>				
Personal services	9,968	-	-	9,968
Materials and services	47,061	48,609	-	95,670
Other charges	10,539	2,200	-	12,739
Depreciation	107,411	10,099	-	117,510
Total operating expenses	174,979	60,908	-	235,887
Operating income (loss)	(108,784)	7,244	-	(101,540)
<b>NON-OPERATING INCOME (EXPENSE):</b>				
Interest income	1,610	3,300	-	4,910
Interest expense	(2,138)	-	-	(2,138)
Grants	7,664	-	-	7,664
Total non-operating income (expenses)	7,136	3,300	-	10,436
Net income (loss) before operating transfers	(101,648)	10,544	-	(91,104)
<b>OPERATING TRANSFERS:</b>				
Transfers in (out)	-	(16,000)	-	(16,000)
Change in net assets	(101,648)	(5,456)	-	(107,104)
<b>NET ASSETS, BEGINNING</b>	1,208,740	89,968	215	1,298,923
<b>NET ASSETS, ENDING</b>	\$ 1,107,092	\$ 84,512	\$ 215	\$ 1,191,819

*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, 2008

	Business-Type Activities - Enterprise Funds			
	Westport Sewer Service District	Jail Commissary Fund	Sunset Lake Water Service District	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	\$ 78,915	\$ 63,498	\$ -	\$ 142,413
Cash paid to employees and others for salaries and benefits	(9,968)	-	-	(9,968)
Cash paid to suppliers and others	(64,216)	(51,113)	-	(115,329)
Net cash provided (used) by operating activities	4,731	12,385	-	17,116
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>				
Transfers in (out)	-	(16,000)	-	(16,000)
Cash received from grants	7,664	-	-	7,664
Net cash provided (used) by non-capital financing activities	7,664	(16,000)	-	(8,336)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Purchase of capital assets	(21,477)	(50,507)	-	(71,984)
Loan proceeds	(2,181)	-	-	(2,181)
Interest paid on loan	(2,138)	-	-	(2,138)
Net cash provided (used) by capital and related financing activities	(25,796)	(50,507)	-	(76,303)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	1,610	3,300	-	4,910
Net cash provided (used) by investing activities	1,610	3,300	-	4,910
Net increase (decrease) in cash and cash equivalents	(11,791)	(50,822)	-	(62,613)
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	40,900	90,836	215	131,951
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u>\$ 29,109</u>	<u>\$ 40,014</u>	<u>\$ 215</u>	<u>\$ 69,338</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Operating Income	\$ (108,784)	\$ 7,244	\$ -	\$ (101,540)
Depreciation	107,411	10,099	-	117,510
Decrease (increase) in:				
Accounts receivable	12,720	(4,654)	-	8,066
Increase (decrease) in:				
Accounts payable and accrued expenses	(6,616)	(304)	-	(6,920)
Net cash provided (used) by operating activities	<u>\$ 4,731</u>	<u>\$ 12,385</u>	<u>\$ -</u>	<u>\$ 17,116</u>

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

## **FUND FINANCIAL STATEMENTS**

### **Fiduciary Funds**

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

#### **Agency Funds**

##### **Department Trusts**

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

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

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

CLATSOP COUNTY, OREGON  
FIDUCIARY FUNDS  
STATEMENT OF FIDUCIARY NET ASSETS  
June 30, 2008

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	<u>Agency Funds</u>
<b>ASSETS:</b>	
Cash and cash equivalents	\$ 2,494,112
Accounts receivable	18,791
Property taxes receivable	<u>3,373,011</u>
Total assets	<u><u>\$ 5,885,914</u></u>
<b>LIABILITIES:</b>	
Accounts payable and other current liabilities	\$ 23,084
Due to other districts	4,323,971
Due to department trusts	<u>1,538,859</u>
Total liabilities	<u><u>\$ 5,885,914</u></u>

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

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2008**

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**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**  
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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*

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

- *Westport Sewer Service District*
- *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.

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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A deferred revenue liability arises in the Governmental Funds Balance Sheet when potential revenue does not meet both the measurable and available criteria for recognition in the current period. This unavailable deferred revenue consists primarily of uncollected property taxes and assessments not deemed available to financial operation of the current period. In the government-wide Statement of Net Assets, with a full accrual basis of accounting, revenue must be recognized as soon as it is earned regardless of its availability. Thus, the liability created on the Governmental Fund Balance Sheet for unavailable deferred revenue is eliminated. Note that deferred revenues also arise outside the scope of measurement focus and bases of accounting, such as when the County receives resources before it has a legal claim to them. For instance, when grant monies are received prior to the incurrence of qualifying expenditures.

Similar to the way its revenues are recorded, governmental funds only record those expenditures that affect current financial resources. Principal and interest on general long-term debt are recorded as fund liabilities only when due, 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.

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**E. Cash and Investments**

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

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

**F. 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.

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**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 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, 2008.

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.

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**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 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.

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**2. Deficit Fund Balance**

The following fund had a deficit fund balance as of June 30, 2008. These deficits will be financed through future revenues.

Juvenile Detention Center	\$ 15,823
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**3. Cash and Cash Equivalents**

At June 30, 2008, 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	\$ 22,121,203
Total	0.00	\$ 22,121,203

**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.

**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.

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2008**

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**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. Oregon Revised Statutes require the depository institution to maintain on deposit with a collateral pool manager security having a value of not less than 25% of the outstanding certificates of participation issued by the pool manager. However, in accordance with State statutes, the State Treasurer allows certain depository banks to be the custodian with respect to their own pledged collateral securities. For these institutions, the State Treasurer is the collateral pool manager. Deposits with financial institutions are comprised of bank demand deposits and certificates of deposit. The total bank balance at June 30, 2008, as shown on the bank statements is \$215,924. Of these deposits, \$215,924 is covered by federal depository insurance. There were no balances in excess of federal deposit insurance requiring coverage by \$31,000,000 in collateral certificates held by the pledging financial institutions' trust department or agent, but not in the government's name.

**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).

**4. Property Taxes**

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

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

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

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2008**

**5. Capital Assets**

Capital asset activity for the year ended June 30, 2008 was as follows:

<b>Primary Government</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Transfers</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Capital Assets, non-depreciable:</b>					
Land	\$ 6,243,937	\$ -	\$ -	\$ (20,326)	\$ 6,223,611
Construction in Progress	3,026,275	2,696,030	(5,722,305)	-	-
Infrastructure	66,802,099	34,300	-	-	66,836,399
Total capital assets, non-depreciable	76,072,311	2,730,330	(5,722,305)	(20,326)	73,060,010
<b>Capital assets, depreciable:</b>					
Buildings and improvements	12,405,099	178,566	5,722,305	-	18,305,970
Equipment and Vehicles	7,822,947	274,015	-	(312,915)	7,784,047
Infrastructure	281,077,570	1,435	-	-	281,079,005
Computer equipment	851,886	19,649	-	(60,287)	811,248
Furniture & Fixtures	107,042	-	-	(13,870)	93,172
Tools & Equipment	1,074,062	38,693	-	(20,405)	1,092,350
Intangibles	2,174,618	-	-	(47,558)	2,127,060
Total capital assets, depreciable	305,513,224	512,358	5,722,305	(455,035)	311,292,852
Total	381,585,535	3,242,688	-	(475,361)	384,352,862
<b>Less accumulated depreciation for:</b>					
Buildings and improvements	(2,739,890)	(288,502)	-	-	(3,028,392)
Equipment and Vehicles	(6,047,275)	(451,642)	-	311,400	(6,187,517)
Infrastructure	(136,112,592)	(9,322,543)	-	-	(145,435,135)
Computer equipment	(496,374)	(86,511)	-	60,287	(522,598)
Furniture & Fixtures	(107,042)	-	-	13,870	(93,172)
Tools & Equipment	(937,458)	(48,715)	-	20,405	(965,768)
Intangibles	(1,903,086)	(110,911)	-	47,558	(1,966,439)
Total accumulated depreciation	(148,343,717)	(10,308,824)	-	453,520	(158,199,021)
Net depreciable capital assets	157,169,507	(9,796,466)	-	(1,515)	153,093,831
<b>Net capital assets</b>	<b>\$233,241,818</b>	<b>\$ (7,066,136)</b>	<b>\$ -</b>	<b>\$ (21,841)</b>	<b>\$226,153,841</b>

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

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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<b>Business-type activities totals</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Transfers</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Capital Assets, non-depreciable:</b>					
Land	\$ 22,039	\$ -	\$ -	\$ -	\$ 22,039
CIP	1,156,726	21,477	(1,178,203)	-	-
Total capital assets, non-depreciable	1,178,765	21,477	(1,178,203)	-	22,039
<b>Capital assets, depreciable:</b>					
Buildings and improvements	1,154,545	-	1,178,203	-	2,332,748
Equipment and vehicles	-	50,507	-	-	50,507
Total capital assets, depreciable	1,154,545	50,507	1,178,203	-	2,383,255
Total	2,333,310	71,984	-	-	2,405,294
<b>Less accumulated depreciation for:</b>					
Buildings and improvements	(1,065,813)	(107,411)	-	-	(1,173,224)
Equipment and vehicles	-	(10,099)	-	-	(10,099)
Total accumulated depreciation	(1,065,813)	(117,510)	-	-	(1,183,323)
Net depreciable capital assets	88,732	(67,003)	-	-	1,199,932
<b>Net capital assets</b>	<b>\$1,267,497</b>	<b>\$ (117,510)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,221,971</b>

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

<b>Business-type activities:</b>	
Westport Sewer Operating	\$ 107,411
Jail Commissary Fund	10,099
<b>Total Business-type activities</b>	<b>\$ 117,510</b>

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2008**

Interfund transfers represent operating transfers for the year ended June 30, 2008.

**6. Interfund Transfers**

	<u>Transfer In</u>	<u>Transfer Out</u>
Major Governmental Funds:		
General Fund	\$ 320,800	\$ 2,779,085
General Roads Fund	2,890,000	152,200
Special Projects Fund	2,086,385	-
Law Enforcement District Fund	-	141,100
Total Major Governmental Funds	<u>5,297,185</u>	<u>3,072,385</u>
Non-major Governmental Funds:		
Health & Human Services	518,200	-
Child Support Fund	45,300	-
Community Corrections P & P	53,300	-
Marine Patrol Fund	61,700	-
Gambling/Drug Task Force	97,200	-
General Roads Eq Replace Fund	152,200	-
Video Lottery Fund	-	253,000
Liquor Enforcement Fund	-	18,800
Park & Land Acq. & Maint Fund	-	33,000
Emergency Communication Fund	87,400	-
Road District #1 Fund	-	2,890,000
State Timber Enforcement Fund	-	29,300
Total Non-major Governmental Funds	<u>1,015,300</u>	<u>3,224,100</u>
Proprietary Funds:		
Jail Commissary Fund	-	16,000
Westport Sewer Service District	-	12,000
Westport Sewer Equip Replacement	12,000	-
Total Proprietary Funds	<u>12,000</u>	<u>28,000</u>
Total All Funds	<u>\$ 6,324,485</u>	<u>\$ 6,324,485</u>

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

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**7. Long Term Debt**

During the year ended June 30, 2008, long-term liability activity was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<b>Governmental Activities</b>					
Bond payable	\$ 6,550,422	\$ -	\$ 734,626	\$ 5,815,796	\$ 790,000
Loan payable	3,808,357	-	736,033	3,072,324	209,508
Compensated absences	<u>736,565</u>	<u>722,782</u>	<u>736,565</u>	<u>722,782</u>	<u>722,782</u>
Total governmental activities	<u>\$ 11,095,344</u>	<u>\$ 722,782</u>	<u>\$ 2,207,224</u>	<u>\$ 9,610,902</u>	<u>\$ 1,722,290</u>
<b>Business-type Activities</b>					
Loan payable	\$ 112,250	\$ -	\$ 2,181	\$ 110,069	\$ 4,455
Total business-type activities	<u>\$ 112,250</u>	<u>\$ -</u>	<u>\$ 2,181</u>	<u>\$ 110,069</u>	<u>\$ 4,455</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.

\$ 790,000

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

**Governmental Activities**

<u>Year Ending June 30,</u>	<u>Interest Rates</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	4.60%	\$ 790,000	\$ 301,562	\$ 1,091,562
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
2014-2018	5.57%	<u>1,170,796</u>	<u>65,181</u>	<u>1,235,977</u>
Total		<u>\$ 5,815,796</u>	<u>\$ 1,153,692</u>	<u>\$ 6,969,488</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.

\$ 209,508

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

**Governmental Activities**

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 209,508	\$ 164,635	\$ 374,143
2010	219,067	155,077	374,144
2011	229,062	145,082	374,144
2012	239,144	135,000	374,144
2013	250,424	123,720	374,144
2014-2018	1,434,027	436,688	1,870,715
2019-2023	<u>491,092</u>	<u>78,889</u>	<u>569,981</u>
Total	<u>\$ 3,072,324</u>	<u>\$ 1,239,091</u>	<u>\$ 4,311,415</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 \$112,000 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%.

\$ 4,455

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

**Business-Type Activities**

Year Ending June 30,	Principal	Interest	Total
2009	\$ 4,455	\$ 3,061	\$ 7,516
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
2014-2018	27,097	10,483	37,580
2019-2023	31,152	6,428	37,580
2024-2028	28,253	1,815	30,068
Total	<u>\$ 110,069</u>	<u>\$ 32,739</u>	<u>\$ 142,808</u>

**8. Pension Plan**

**A. Plan Description**

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

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2008**

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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.

**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, 2008 was 7.11% and the annual pension cost was \$1,472,482. The OPSRP rates in effect for the year ended June 30, 2008 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 \$1,080,957 in pension bond assessment during the fiscal year ending June 30, 2008.

**C. Annual Pension Cost**

Contribution information for the years ended June 30, 2008, 2007, and 2006 were as follows:

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>% of APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/06	\$ 1,541,005	100%	-
6/30/07	1,625,895	100%	-
6/30/08	1,472,482	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, 2008, is as follows:

Increase in pension assets:

Pension asset July 1, 2007	\$ 7,206,919
Annual Amortization	<u>(1,029,560)</u>
Pension asset June 30, 2008	<u>\$ 6,177,359</u>

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2008**

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**9. Risk Management**

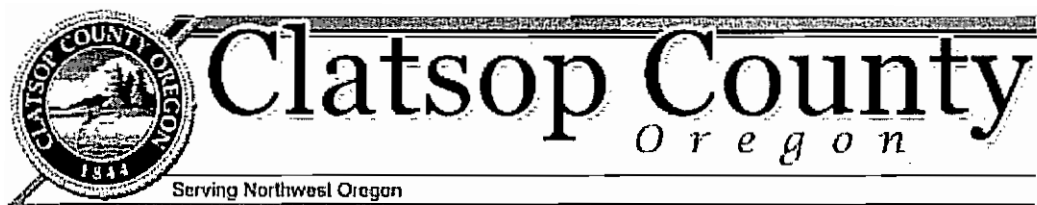
The County is exposed to various risks of loss and insurance coverage is provided by the County of Clatsop County, which carries commercial insurance. Settled claims resulting from risks of loss have not exceeded commercial insurance coverage in any of the past three years.

**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

**CLATSOP COUNTY, OREGON**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2008**

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Property taxes	\$ 6,441,300	\$ 6,441,300	\$ 6,327,365	\$ (113,935)
Timber revenues	3,232,200	3,232,200	3,779,745	547,545
Charges for service	874,100	874,100	875,648	1,548
Licenses and permits	389,200	389,200	584,635	195,435
Fines and forfeitures	51,500	51,500	46,593	(4,907)
Interest	298,500	298,500	239,345	(59,155)
Other revenues	1,202,900	1,208,779	1,387,281	178,502
Intergovernmental	2,746,200	2,867,400	2,824,456	(42,944)
Total revenues	15,235,900	15,362,979	16,065,068	702,089
<b>EXPENDITURES:</b>				
General government	5,537,500	5,674,990	5,356,070	318,920
Public safety	6,831,700	7,123,779	6,964,151	159,628
Land use, housing, and transportation	746,200	965,600	942,906	22,694
Culture and recreation	161,400	163,400	160,580	2,820
Health and human services	272,200	272,200	247,884	24,316
Contingency	1,500,000	202,588	-	202,588
Total expenditures	15,049,000	14,402,557	13,671,591	730,966
Revenues over (under) expenditures	186,900	960,422	2,393,477	1,433,055
<b>OTHER FINANCING SOURCES (USES):</b>				
Residual equity transfer	-	-	1,927	1,927
Transfers in	323,500	323,500	320,800	(2,700)
Transfers out	(2,047,600)	(2,821,122)	(2,779,085)	42,037
Total other financing sources (uses)	(1,724,100)	(2,497,622)	(2,456,358)	41,264
Net changes in fund balances	(1,537,200)	(1,537,200)	(62,881)	1,474,319
<b>FUND BALANCE, BEGINNING</b>	2,130,800	2,130,800	2,562,382	431,582
<b>FUND BALANCE, ENDING</b>	\$ 593,600	\$ 593,600	\$ 2,499,501	\$ 1,905,901

**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, 2008**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges for service	\$ 146,800	\$ 146,800	\$ 262,966	\$ 116,166
Interest	12,900	12,900	63,487	50,587
Other revenues	30,700	30,700	32,941	2,241
Intergovernmental	2,146,800	2,146,800	2,493,498	346,698
Total revenues	2,337,200	2,337,200	2,852,892	515,692
<b>EXPENDITURES:</b>				
Personal service	2,201,000	2,201,000	2,172,156	28,844
Materials and service	2,517,300	2,517,300	2,411,079	106,221
Other charges	695,100	895,100	829,560	65,540
Contingency	706,000	706,000	-	706,000
Total expenditures	6,119,400	6,319,400	5,412,795	906,605
Revenues over (under) expenditures	(3,782,200)	(3,982,200)	(2,559,903)	1,422,297
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	3,592,600	3,592,600	2,890,000	(702,600)
Transfers out	(304,400)	(304,400)	(152,200)	152,200
Total other financing sources (uses)	3,288,200	3,288,200	2,737,800	(550,400)
Net changes in fund balances	(494,000)	(694,000)	177,897	871,897
<b>FUND BALANCES, BEGINNING</b>	494,000	494,000	1,713,049	1,219,049
<b>FUND BALANCES, ENDING</b>	\$ -	\$ (200,000)	\$ 1,890,946	\$ 2,090,946

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, 2008

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Interest	\$ 140,000	\$ 140,000	\$ 133,011	\$ (6,989)
Other revenues	-	-	39,886	39,886
Intergovernmental	-	-	55,345	55,345
Total revenues	140,000	140,000	228,242	88,242
<b>EXPENDITURES:</b>				
Materials and service	351,500	449,500	363,652	85,848
Other charges	439,300	439,300	393,723	45,577
Capital outlay	32,000	2,540,900	2,526,345	14,555
Debt service:				
Principal	374,800	736,033	736,033	-
Interest	-	174,889	174,232	657
Contingency	1,000,000	1,000,000	-	1,000,000
Total expenditures	2,197,600	5,340,622	4,193,985	1,146,637
Revenues over (under) expenditures	(2,057,600)	(5,200,622)	(3,965,743)	1,234,879
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	1,589,800	2,125,922	2,086,385	(39,537)
Total other financing sources (uses)	1,589,800	2,125,922	2,086,385	(39,537)
Net changes in fund balances	(467,800)	(3,074,700)	(1,879,358)	1,195,342
<b>FUND BALANCES, BEGINNING</b>	1,935,200	4,542,100	3,949,547	(592,553)
<b>FUND BALANCES, ENDING</b>	\$ 1,467,400	\$ 1,467,400	\$ 2,070,189	\$ 602,789

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, 2008

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Property taxes	\$ 1,131,000	\$ 1,131,000	\$ 1,074,797	\$ (56,203)
Interest	128,600	128,600	126,983	(1,617)
Other revenues	-	8,200	8,252	52
Intergovernmental	535,700	535,700	911,726	376,026
Land sales	500	500	3,398	2,898
Total revenues	1,795,800	1,804,000	2,125,156	321,156
<b>EXPENDITURES:</b>				
Personal service	1,488,300	1,488,300	1,489,954	(1,654)
Materials and service	255,300	255,300	234,317	20,983
Other charges	56,300	56,300	56,300	-
Capital outlay	102,000	110,200	129,505	(19,305)
Contingency	202,900	202,900	-	202,900
Total expenditures	2,104,800	2,113,000	1,910,076	202,924
Revenues over (under) expenditures	(309,000)	(309,000)	215,080	524,080
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(141,100)	(141,100)	(141,100)	-
Total other financing sources (uses)	(141,100)	(141,100)	(141,100)	-
Net changes in fund balances	(450,100)	(450,100)	73,980	524,080
<b>FUND BALANCES, BEGINNING</b>	2,265,400	2,265,400	2,436,029	170,629
<b>FUND BALANCES, ENDING</b>	\$ 1,815,300	\$ 1,815,300	\$ 2,510,009	\$ 694,709

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, 2008

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ 170,000	\$ 170,000	\$ -	\$ (170,000)
Other revenues	-	-	199,008	199,008
Total revenues	170,000	170,000	199,008	29,008
<b>EXPENDITURES:</b>				
Other charges	3,492,500	3,492,500	-	3,492,500
Total expenditures	3,492,500	3,492,500	-	3,492,500
Revenues over (under) expenditures	(3,322,500)	(3,322,500)	199,008	3,521,508
Net changes in fund balances	(3,322,500)	(3,322,500)	199,008	3,521,508
<b>FUND BALANCES, BEGINNING</b>	3,322,500	3,322,500	3,242,134	(80,366)
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 3,441,142	\$ 3,441,142

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**June 30, 2008**

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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 a 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, 2008. 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.



# Clatsop County

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Serving Northwest Oregon

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## **OTHER SUPPLEMENTARY INFORMATION**

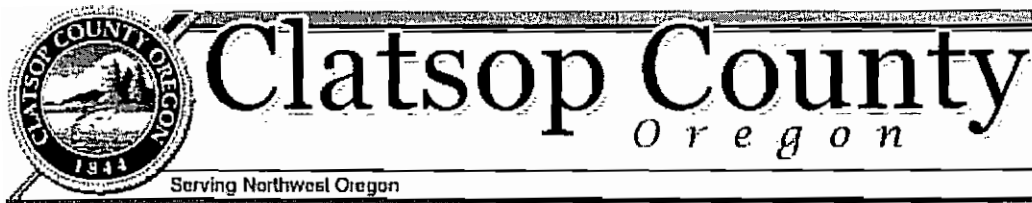


## **OTHER SUPPLEMENTARY INFORMATION**

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 are:

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  
Industrial Development Revolving Fund  
4-H & Extension Service District  
Mental Health Grants Fund

**CLATSOP COUNTY, OREGON**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2008**

	Total Nonmajor Special Revenue Funds	Bond Proceeds & Retirement Fund	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 7,072,829	\$ 282,511	\$ 7,355,340
Accounts receivable	509,832	-	509,832
Property taxes receivable	151,315	-	151,315
Prepays	13,320	-	13,320
Total assets	<u>\$ 7,747,296</u>	<u>\$ 282,511</u>	<u>\$ 8,029,807</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES:</b>			
Accounts payable and other current liabilities	\$ 343,950	\$ -	\$ 343,950
Deposits	10,270	-	10,270
Deferred revenue	135,205	-	135,205
Accrued payroll	127,396	-	127,396
Due to other funds	25,000	-	25,000
Total liabilities	<u>641,821</u>	<u>-</u>	<u>641,821</u>
<b>FUND BALANCES:</b>			
Reserved for:			
Debt service	-	282,511	282,511
Unreserved, reported in:			
Special revenue fund	<u>7,105,475</u>	<u>-</u>	<u>7,105,475</u>
Total fund equity	<u>7,105,475</u>	<u>282,511</u>	<u>7,387,986</u>
Total liabilities and fund equity	<u>\$ 7,747,296</u>	<u>\$ 282,511</u>	<u>\$ 8,029,807</u>

**CLATSOP COUNTY, OREGON**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**For the Fiscal Year Ended June 30, 2008**

	Total Nonmajor Special Revenue Funds	Bond Proceeds & Retirement Fund	Total
<b>REVENUES:</b>			
Property taxes	\$ 2,076,660	\$ -	\$ 2,076,660
Charges for service	897,191	-	897,191
Licenses and permits	654,413	-	654,413
Fines and forfeitures	49,181	-	49,181
Interest	298,663	22,709	321,372
Other revenues	1,471,952	1,078,722	2,550,674
Intergovernmental	7,799,044	-	7,799,044
Land sales	1,516,630	-	1,516,630
Total revenues	15,031,104	1,101,431	16,132,535
<b>EXPENDITURES:</b>			
General government	1,140,381	-	1,140,381
Public safety	3,198,686	-	3,198,686
Land use, housing, and transportation	116,097	-	116,097
Culture and recreation	574,272	-	574,272
Economic development	823,249	-	823,249
Health and human services	4,731,324	-	4,731,324
Capital outlay	598,318	-	598,318
Debt service:			
Principal	-	734,626	734,626
Interest	-	330,999	330,999
Total expenditures	11,182,327	1,065,625	12,247,952
Revenues over (under) expenditures	3,848,777	35,806	3,884,583
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	1,015,300	-	1,015,300
Transfers out	(3,226,027)	-	(3,226,027)
Total other financing sources (uses)	(2,210,727)	-	(2,210,727)
Net changes in fund balances	1,638,050	35,806	1,673,856
<b>FUND BALANCES, BEGINNING</b>	5,467,425	246,705	5,714,130
<b>FUND BALANCES, ENDING</b>	\$ 7,105,475	\$ 282,511	\$ 7,387,986

CLATSOP COUNTY, OREGON  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
June 30, 2008

	County Clerk Records	Health & Human Services	Child Support	Juvenile Detention Center	Juvenile Crime Prevention	Commission on Child & Families
<b>ASSETS</b>						
Cash and cash equivalents	\$ 19,476	\$ 29,380	\$ 30,008	\$ 3,508	\$ 13,557	\$ 13,175
Accounts receivable	46	112,167	-	20,908	1,540	33,441
Property taxes receivable	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Total assets	<u>\$ 19,522</u>	<u>\$ 141,547</u>	<u>\$ 30,008</u>	<u>\$ 24,416</u>	<u>\$ 15,097</u>	<u>\$ 46,616</u>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES:</b>						
Accounts payable and other current liabilities	\$ -	\$ 20,362	\$ 25	\$ 29,231	\$ 935	\$ 28,744
Deposits	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Accrued payroll	-	29,420	1,958	11,008	1,953	1,871
Due to other funds	-	25,000	-	-	-	-
Total liabilities	<u>-</u>	<u>74,782</u>	<u>1,983</u>	<u>40,239</u>	<u>2,888</u>	<u>30,615</u>
<b>FUND BALANCES:</b>						
Special revenue fund	<u>19,522</u>	<u>66,765</u>	<u>28,025</u>	<u>(15,823)</u>	<u>12,209</u>	<u>16,001</u>
Total fund equity	<u>19,522</u>	<u>66,765</u>	<u>28,025</u>	<u>(15,823)</u>	<u>12,209</u>	<u>16,001</u>
Total liabilities and fund equity	<u>\$ 19,522</u>	<u>\$ 141,547</u>	<u>\$ 30,008</u>	<u>\$ 24,416</u>	<u>\$ 15,097</u>	<u>\$ 46,616</u>

Community Corrections P&P	Marine Patrol	Gambling/Drug Task Force	Miscellaneous Grants	Building Codes	CEDC Fisheries	General Roads Equipment Replacement	Insurance Reserve
\$ 1,337,630	\$ 12,773	\$ 50,099	\$ -	\$ 791,824	\$ 25,979	\$ 119,236	\$ 100,289
22,993	54,685	-	-	12,300	64,362	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,360,623</u>	<u>\$ 67,458</u>	<u>\$ 50,099</u>	<u>\$ -</u>	<u>\$ 804,124</u>	<u>\$ 90,341</u>	<u>\$ 119,236</u>	<u>\$ 100,289</u>
\$ 26,771	\$ 281	\$ 3,273	\$ -	\$ 9,256	\$ 15,115	\$ -	\$ 2,325
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
39,895	5,972	2,146	-	14,395	8,049	-	-
-	-	-	-	-	-	-	-
<u>66,666</u>	<u>6,253</u>	<u>5,419</u>	<u>-</u>	<u>23,651</u>	<u>23,164</u>	<u>-</u>	<u>2,325</u>
<u>1,293,957</u>	<u>61,205</u>	<u>44,680</u>	<u>-</u>	<u>780,473</u>	<u>67,177</u>	<u>119,236</u>	<u>97,964</u>
<u>1,293,957</u>	<u>61,205</u>	<u>44,680</u>	<u>-</u>	<u>780,473</u>	<u>67,177</u>	<u>119,236</u>	<u>97,964</u>
<u>\$ 1,360,623</u>	<u>\$ 67,458</u>	<u>\$ 50,099</u>	<u>\$ -</u>	<u>\$ 804,124</u>	<u>\$ 90,341</u>	<u>\$ 119,236</u>	<u>\$ 100,289</u>

CLATSOP COUNTY, OREGON  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET (Continued)  
June 30, 2008

Land Corner Preservation	Fair Board	Child Custody Mediation	Video Lottery Fund	Liquor Enforcement Fund	Courthouse Security	Bike Paths	Law Library
\$ 33,422	\$ 267,535	\$ 84,659	\$ 210,621	\$ 139	\$ 177,887	\$ 183,626	\$ 47,754
418	161,601	3,032	-	572	6,033	1,285	4,690
-	22,415	-	-	-	-	-	-
-	13,320	-	-	-	-	-	-
<u>\$ 33,840</u>	<u>\$ 464,871</u>	<u>\$ 87,691</u>	<u>\$ 210,621</u>	<u>\$ 711</u>	<u>\$ 183,920</u>	<u>\$ 184,911</u>	<u>\$ 52,444</u>
\$ 1,891	\$ 134,653	\$ 5,626	\$ -	\$ -	\$ 295	\$ -	\$ 1,710
-	10,270	-	-	-	-	-	-
-	20,048	-	-	-	-	-	-
113	2,807	133	-	-	-	-	132
-	-	-	-	-	-	-	-
<u>2,004</u>	<u>167,778</u>	<u>5,759</u>	<u>-</u>	<u>-</u>	<u>295</u>	<u>-</u>	<u>1,842</u>
<u>31,836</u>	<u>297,093</u>	<u>81,932</u>	<u>210,621</u>	<u>711</u>	<u>183,625</u>	<u>184,911</u>	<u>50,602</u>
<u>31,836</u>	<u>297,093</u>	<u>81,932</u>	<u>210,621</u>	<u>711</u>	<u>183,625</u>	<u>184,911</u>	<u>50,602</u>
<u>\$ 33,840</u>	<u>\$ 464,871</u>	<u>\$ 87,691</u>	<u>\$ 210,621</u>	<u>\$ 711</u>	<u>\$ 183,920</u>	<u>\$ 184,911</u>	<u>\$ 52,444</u>

Animal Shelter Donations	Park & Land Acquisition & Maintenance	Emergency Communication	Road District #1	State Timber Enforcement Fund	Industrial Development Revolving Fund	4-H & Extension Service District	Mental Health Grants Fund	Total
\$ 332,185	\$ 1,886,622	\$ 25,193	\$ 45,148	\$ 494,087	\$ 281,632	\$ 429,265	\$ 26,120	\$ 7,072,829
40	-	-	-	-	-	9,719	-	509,832
-	-	-	115,137	-	-	13,763	-	151,315
-	-	-	-	-	-	-	-	13,320
<u>\$ 332,225</u>	<u>\$ 1,886,622</u>	<u>\$ 25,193</u>	<u>\$ 160,285</u>	<u>\$ 494,087</u>	<u>\$ 281,632</u>	<u>\$ 452,747</u>	<u>\$ 26,120</u>	<u>\$ 7,747,296</u>
\$ 41,718	\$ 795	\$ 5,760	\$ -	\$ -	\$ -	\$ 3,236	\$ 11,948	\$ 343,950
-	-	-	-	-	-	-	-	10,270
-	-	-	102,867	-	-	12,290	-	135,205
-	-	-	-	-	-	5,449	2,095	127,396
-	-	-	-	-	-	-	-	25,000
<u>41,718</u>	<u>795</u>	<u>5,760</u>	<u>102,867</u>	<u>-</u>	<u>-</u>	<u>20,975</u>	<u>14,043</u>	<u>641,821</u>
<u>290,507</u>	<u>1,885,827</u>	<u>19,433</u>	<u>57,418</u>	<u>494,087</u>	<u>281,632</u>	<u>431,772</u>	<u>12,077</u>	<u>7,105,475</u>
<u>290,507</u>	<u>1,885,827</u>	<u>19,433</u>	<u>57,418</u>	<u>494,087</u>	<u>281,632</u>	<u>431,772</u>	<u>12,077</u>	<u>7,105,475</u>
<u>\$ 332,225</u>	<u>\$ 1,886,622</u>	<u>\$ 25,193</u>	<u>\$ 160,285</u>	<u>\$ 494,087</u>	<u>\$ 281,632</u>	<u>\$ 452,747</u>	<u>\$ 26,120</u>	<u>\$ 7,747,296</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, 2008

	County Clerk Records	Health & Human Services	Child Support	Juvenile Detention Center	Juvenile Crime Prevention	Commission on Child & Families
<b>REVENUES:</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Timber revenues	-	-	-	-	-	-
Charges for service	10,882	553,254	-	-	18,715	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	925	641	1,213	4,250	1,974	3,461
Other revenues	-	445,573	661	360,275	574	3,201
Intergovernmental	-	673,210	118,072	209,562	87,286	315,054
Land sales	-	-	-	-	-	-
Total revenues	11,807	1,672,678	119,946	574,087	108,549	321,716
<b>EXPENDITURES:</b>						
General government	10,977	-	-	-	-	-
Public safety	-	-	-	635,829	158,956	-
Land use, housing, and transportation	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and human services	-	2,093,141	159,581	-	-	336,717
Capital outlay	-	-	-	-	-	-
Total expenditures	10,977	2,093,141	159,581	635,829	158,956	336,717
Revenues over (under) expenditures	830	(420,463)	(39,635)	(61,742)	(50,407)	(15,001)
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	-	518,200	45,300	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	518,200	45,300	-	-	-
Net changes in fund balances	830	97,737	5,665	(61,742)	(50,407)	(15,001)
<b>FUND BALANCES, BEGINNING</b>	18,692	(30,972)	22,360	45,919	62,616	31,002
<b>FUND BALANCES, ENDING</b>	<u>\$ 19,522</u>	<u>\$ 66,765</u>	<u>\$ 28,025</u>	<u>\$ (15,823)</u>	<u>\$ 12,209</u>	<u>\$ 16,001</u>

Community Corrections P&P	Marine Patrol	Gambling/Drug Task Force	Miscellaneous Grants	Building Codes	CEDC Fisheries	General Roads Equipment Replacement	Insurance Reserve
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
153,128	-	-	-	1,292	53,965	-	-
-	-	-	-	654,413	-	-	-
3,389	-	-	-	-	-	-	-
63,620	1,150	3,258	-	39,122	681	4,237	3,959
24,090	801	18,837	-	2,349	51,749	-	27,601
1,535,533	123,836	18,250	8,196	-	726,197	-	-
-	-	-	-	-	-	-	-
<u>1,779,760</u>	<u>125,787</u>	<u>40,345</u>	<u>8,196</u>	<u>697,176</u>	<u>832,592</u>	<u>4,237</u>	<u>31,560</u>
-	-	-	8,196	-	832,460	-	10,423
1,731,242	178,052	144,045	-	-	-	-	-
-	-	-	-	-	-	200	-
-	-	-	-	-	-	-	-
-	-	-	-	766,060	-	-	-
-	-	-	-	-	-	-	-
31,194	-	-	-	-	7,499	82,467	-
<u>1,762,436</u>	<u>178,052</u>	<u>144,045</u>	<u>8,196</u>	<u>766,060</u>	<u>839,959</u>	<u>82,667</u>	<u>10,423</u>
17,324	(52,265)	(103,700)	-	(68,884)	(7,367)	(78,430)	21,137
53,300	61,700	97,200	-	-	-	152,200	-
-	-	-	(1,927)	-	-	-	-
<u>53,300</u>	<u>61,700</u>	<u>97,200</u>	<u>(1,927)</u>	<u>-</u>	<u>-</u>	<u>152,200</u>	<u>-</u>
70,624	9,435	(6,500)	(1,927)	(68,884)	(7,367)	73,770	21,137
<u>1,223,333</u>	<u>51,770</u>	<u>51,180</u>	<u>1,927</u>	<u>849,357</u>	<u>74,544</u>	<u>45,466</u>	<u>76,827</u>
<u>\$ 1,293,957</u>	<u>\$ 61,205</u>	<u>\$ 44,680</u>	<u>\$ -</u>	<u>\$ 780,473</u>	<u>\$ 67,177</u>	<u>\$ 119,236</u>	<u>\$ 97,964</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, 2008

Land Corner Preservation	Fair Board	Child Custody Mediation	Video Lottery Fund	Liquor Enforcement Fund	Courthouse Security	Bike Paths	Law Library	Animal Shelter Donations
\$ -	\$ 361,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	267,370	-	-	-	-	-	-	-
99,245	-	-	-	-	-	-	-	6,710
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	45,792	-
2,209	20,483	3,699	11,505	123	9,084	7,585	2,242	11,527
262	184,345	-	-	-	-	-	14	216,506
-	49,405	37,789	373,125	17,996	51,380	17,253	-	-
-	-	-	-	-	-	-	-	-
101,716	883,417	41,488	384,630	18,119	60,464	24,838	48,048	234,743
-	-	-	174,275	1,551	84,563	-	-	17,936
-	-	-	-	-	-	-	-	-
113,997	-	-	-	-	-	-	-	-
-	505,427	-	-	-	-	400	44,316	-
-	-	-	-	-	-	-	-	-
-	-	38,414	-	-	-	-	-	-
-	375,255	-	-	-	4,686	-	-	41,801
113,997	880,682	38,414	174,275	1,551	89,249	400	44,316	59,737
(12,281)	2,735	3,074	210,355	16,568	(28,785)	24,438	3,732	175,006
-	-	-	-	-	-	-	-	-
-	-	-	(253,000)	(18,800)	-	-	-	-
-	-	-	(253,000)	(18,800)	-	-	-	-
(12,281)	2,735	3,074	(42,645)	(2,232)	(28,785)	24,438	3,732	175,006
44,117	294,358	78,858	253,266	2,943	212,410	160,473	46,870	115,501
\$ 31,836	\$ 297,093	\$ 81,932	\$ 210,621	\$ 711	\$ 183,625	\$ 184,911	\$ 50,602	\$ 290,507

Park & Land Acquisition & Maintenance	Emergency Communication	Road District #1	State Timber Enforcement Fund	Industrial Development Revolving Fund	4-H & Extension Service District	Mental Health Grants Fund	Total
\$ -	\$ -	\$ 1,531,004	\$ -	\$ -	\$ 183,842	\$ -	\$ 2,076,660
-	-	-	-	-	-	-	267,370
-	-	-	-	-	-	-	897,191
-	-	-	-	-	-	-	654,413
-	-	-	-	-	-	-	49,181
30,028	4,290	15,962	20,076	7,298	19,806	4,255	298,663
6,177	-	-	-	-	76,106	52,831	1,471,952
17,424	299,774	1,291,132	165,106	-	68,346	1,595,118	7,799,044
1,316,630	-	-	-	200,000	-	-	1,516,630
1,370,259	304,064	2,838,098	185,182	207,298	348,100	1,652,204	15,031,104
-	-	-	-	-	-	-	1,140,381
-	350,562	-	-	-	-	-	3,198,686
-	-	1,900	-	-	-	-	116,097
24,129	-	-	-	-	-	-	574,272
-	-	-	57,189	-	-	-	823,249
-	-	-	-	-	341,287	1,762,184	4,731,324
41,361	-	-	-	-	14,055	-	598,318
65,490	350,562	1,900	57,189	-	355,342	1,762,184	11,182,327
1,304,769	(46,498)	2,836,198	127,993	207,298	(7,242)	(109,980)	3,848,777
-	87,400	-	-	-	-	-	1,015,300
(33,000)	-	(2,890,000)	(29,300)	-	-	-	(3,226,027)
(33,000)	87,400	(2,890,000)	(29,300)	-	-	-	(2,210,727)
1,271,769	40,902	(53,802)	98,693	207,298	(7,242)	(109,980)	1,638,050
614,058	(21,469)	111,220	395,394	74,334	439,014	122,057	5,467,425
<u>\$ 1,885,827</u>	<u>\$ 19,433</u>	<u>\$ 57,418</u>	<u>\$ 494,087</u>	<u>\$ 281,632</u>	<u>\$ 431,772</u>	<u>\$ 12,077</u>	<u>\$ 7,105,475</u>

CLATSOP COUNTY, OREGON  
 AGENCY FUNDS  
 COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES  
 For the Fiscal Year Ended June 30, 2008

	Balance June 30, 2007	Additions	Deductions	Balance June 30, 2008
<b>Department Trusts</b>				
<b>Assets</b>				
Cash	\$ 1,108,729	\$ 452,955	\$ -	\$ 1,561,684
Account receivable	100	159	-	259
<b>Total Assets</b>	<u>\$ 1,108,829</u>	<u>\$ 453,114</u>	<u>\$ -</u>	<u>\$ 1,561,943</u>
<b>Liabilities</b>				
Accounts payable and other current liabilities	\$ 10,364	\$ 12,720	\$ -	\$ 23,084
Due to department trusts	1,098,465	440,394	-	1,538,859
<b>Total Liabilities</b>	<u>\$ 1,108,829</u>	<u>\$ 453,114</u>	<u>\$ -</u>	<u>\$ 1,561,943</u>
<b>Other Taxing Districts</b>				
<b>Assets</b>				
Cash	\$ 1,161,577	\$ -	\$ 229,149	\$ 932,428
Account receivable	10,986	7,546	-	18,532
Property taxes receivable	2,966,847	406,164	-	3,373,011
<b>Total Assets</b>	<u>\$ 4,139,410</u>	<u>\$ 413,710</u>	<u>\$ 229,149</u>	<u>\$ 4,323,971</u>
<b>Liabilities</b>				
Due to other districts	<u>\$ 4,139,410</u>	<u>\$ 413,710</u>	<u>\$ 229,149</u>	<u>\$ 4,323,971</u>
<b>Totals - All Agency Funds</b>				
<b>Assets</b>				
Cash	\$ 2,270,306	\$ 452,955	\$ 229,149	\$ 2,494,112
Account receivable	11,086	7,705	-	18,791
Property taxes receivable	2,966,847	406,164	-	3,373,011
<b>Total Assets</b>	<u>\$ 5,248,239</u>	<u>\$ 866,824</u>	<u>\$ 229,149</u>	<u>\$ 5,885,914</u>
<b>Liabilities</b>				
Accounts payable and other current liabilities	\$ 10,364	\$ 12,720	\$ -	\$ 23,084
Due to other districts	4,139,410	413,710	229,149	4,323,971
Due to department trusts	1,098,465	440,394	-	1,538,859
<b>Total Liabilities</b>	<u>\$ 5,248,239</u>	<u>\$ 866,824</u>	<u>\$ 229,149</u>	<u>\$ 5,885,914</u>

## **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
  - Industrial Development Revolving Fund
  - 4-H & Extension Service District
- 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, 2008

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Board of commissioners:				
Personal services	\$ 200	\$ 200	\$ 210	\$ (10)
Materials and services	78,500	78,500	65,568	12,932
Subtotal	78,700	78,700	65,778	12,922
Board of property tax appeals:				
Personal services	34,200	34,200	32,165	2,035
Materials and services	2,800	2,800	2,118	682
Subtotal	37,000	37,000	34,283	2,717
County administrator:				
Personal services	338,300	374,770	371,899	2,871
Materials and services	16,500	16,500	14,212	2,288
Subtotal	354,800	391,270	386,111	5,159
Employee relations:				
Personal services	174,200	174,200	176,722	(2,522)
Materials and services	71,300	71,300	64,676	6,624
Other charges	8,000	8,000	11,718	(3,718)
Subtotal	253,500	253,500	253,116	384
Assessment & taxation:				
Personal services	1,364,900	1,364,900	1,231,706	133,194
Materials and services	143,700	143,700	124,325	19,375
Subtotal	1,508,600	1,508,600	1,356,031	152,569
Property management:				
Personal services	35,300	37,800	35,019	2,781
Materials and services	42,400	42,400	44,930	(2,530)
Other charges	1,000	6,020	6,011	9
Subtotal	78,700	86,220	85,960	260
County counsel:				
Materials and services	135,900	185,900	177,949	7,951
Subtotal	135,900	185,900	177,949	7,951
Public information				
Personal services	40,000	40,500	41,323	(823)
Materials and services	2,700	2,700	880	1,820
Subtotal	42,700	43,200	42,203	997

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	189,800	195,000	187,534	7,466
Materials and services	93,200	93,200	78,574	14,626
Subtotal	283,000	288,200	266,108	22,092
Clerk - records:				
Personal services	199,100	208,100	189,109	18,991
Materials and services	20,100	20,100	19,531	569
Subtotal	219,200	228,200	208,640	19,560
Finance & treasury:				
Personal services	311,400	330,600	313,492	17,108
Materials and services	48,800	50,400	57,971	(7,571)
Subtotal	360,200	381,000	371,463	9,537
Information systems:				
Personal services	476,900	484,900	486,650	(1,750)
Materials and services	231,500	231,500	212,043	19,457
Subtotal	708,400	716,400	698,693	17,707
Building and grounds:				
Personal services	371,500	371,500	369,983	1,517
Materials and services	470,800	470,800	468,213	2,587
Other charges	1,100	1,100	536	564
Subtotal	843,400	843,400	838,732	4,668
Parks maintenance:				
Personal services	111,000	113,000	104,246	8,754
Materials and services	50,400	50,400	56,123	(5,723)
Other charges	-	-	211	(211)
Subtotal	161,400	163,400	160,580	2,820
Surveyor:				
Personal services	156,000	165,400	168,197	(2,797)
Materials and services	9,200	9,200	6,065	3,135
Subtotal	165,200	174,600	174,262	338
Miscellaneous:				
Materials and services	338,900	338,900	317,040	21,860
Other charges	70,000	70,000	71,544	(1,544)
Subtotal	408,900	408,900	388,584	20,316

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

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
District attorney:				
Personal services	1,091,900	1,091,900	1,070,265	21,635
Materials and services	72,000	77,879	66,372	11,507
Subtotal	1,163,900	1,169,779	1,136,637	33,142
Medical Examiner:				
Materials and services	37,900	37,900	36,621	1,279
Subtotal	37,900	37,900	36,621	1,279
Sheriff support division:				
Personal services	269,200	277,200	268,140	9,060
Materials and services	33,800	33,800	39,794	(5,994)
Subtotal	303,000	311,000	307,934	3,066
Sheriff criminal division:				
Personal services	2,067,100	2,145,100	2,150,233	(5,133)
Materials and services	295,000	295,000	286,634	8,366
Other charges	6,000	6,000	4,146	1,854
Subtotal	2,368,100	2,446,100	2,441,013	5,087
Corrections:				
Personal services	1,927,200	1,972,200	1,947,390	24,810
Materials and services	239,200	239,200	239,774	(574)
Subtotal	2,166,400	2,211,400	2,187,164	24,236
Jail nurse:				
Personal services	86,300	86,300	118,300	(32,000)
Materials and services	185,900	185,900	129,584	56,316
Subtotal	272,200	272,200	247,884	24,316
Juvenile department:				
Personal services	499,300	511,300	515,209	(3,909)
Materials and services	21,000	21,000	17,150	3,850
Other charges	1,600	1,600	1,019	581
Subtotal	521,900	533,900	533,378	522
Corrections workcrew:				
Personal services	169,000	174,900	164,297	10,603
Materials and services	14,400	14,400	19,621	(5,221)
Subtotal	183,400	189,300	183,918	5,382
Community development:				
Personal services	475,500	495,500	466,811	28,689
Materials and services	100,100	290,100	295,079	(4,979)
Other charges	5,400	5,400	6,754	(1,354)
Subtotal	581,000	791,000	768,644	22,356

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

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
Emergency services:				
Personal services	63,600	78,200	75,481	2,719
Materials and services	23,500	146,200	62,005	84,195
Subtotal	87,100	224,400	137,486	86,914
Animal control:				
Personal services	202,800	202,800	165,274	37,526
Materials and services	21,700	21,700	17,145	4,555
Subtotal	224,500	224,500	182,419	42,081
Total expenditures	\$ 13,549,000	\$ 14,199,969	\$ 13,671,591	\$ 528,378

**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, 2008**

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Charges for service	\$ 12,300	\$ 12,300	\$ 10,882	\$ (1,418)
Interest	500	500	925	425
Total revenues	12,800	12,800	11,807	(993)
<b>EXPENDITURES:</b>				
Materials and service	17,000	17,000	7,577	9,423
Other charges	6,800	6,800	3,400	3,400
Total expenditures	23,800	23,800	10,977	12,823
Revenues over (under) expenditures	(11,000)	(11,000)	830	11,830
Net changes in fund balances	(11,000)	(11,000)	830	11,830
<b>FUND BALANCES, BEGINNING</b>	11,000	11,000	18,692	7,692
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 19,522	\$ 19,522

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, 2008

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Charges for service	\$ 653,900	\$ 653,900	\$ 553,254	\$ (100,646)
Interest	3,000	3,000	641	(2,359)
Other revenues	515,100	503,100	445,573	(57,527)
Intergovernmental	621,000	710,148	673,210	(36,938)
Total revenues	1,793,000	1,870,148	1,672,678	(197,470)
<b>EXPENDITURES:</b>				
HHS community health	285,100	364,700	331,896	32,804
HHS support & supervision	479,900	479,900	424,652	55,248
Tobacco prevention	56,500	67,000	42,926	24,074
Immunization action plan	18,700	18,700	10,388	8,312
Maternal and child health	92,200	107,300	83,506	23,794
Babies first	53,900	68,900	68,047	853
Healthy start	142,300	150,300	139,875	10,425
WIC program	197,000	254,000	226,647	27,353
STARS	11,700	15,000	14,125	875
Family planning	427,900	515,100	400,071	115,029
Ryan White Fund grant	24,000	24,000	16,691	7,309
HIV block grant	13,100	18,600	12,652	5,948
Chronic disease prevention	-	13,500	6,418	7,082
Bioterrorism	110,500	127,848	113,740	14,108
Environmental health	235,700	235,700	201,507	34,193
Total expenditures	2,148,500	2,460,548	2,093,141	367,407
Revenues over (under) expenditures	(355,500)	(590,400)	(420,463)	169,937
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	283,300	518,200	518,200	-
Total other financing sources (uses)	283,300	518,200	518,200	-
Net changes in fund balances	(72,200)	(72,200)	97,737	169,937
<b>FUND BALANCES, BEGINNING</b>	72,200	72,200	(30,972)	(103,172)
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 66,765	\$ 66,765

**CLATSOP COUNTY, OREGON**  
**CHILD SUPPORT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2008**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Interest	\$ 1,000	\$ 1,000	\$ 1,213	\$ 213
Other revenues	-	-	661	661
Intergovernmental	100,000	100,000	118,072	18,072
Total revenues	101,000	101,000	119,946	18,946
<b>EXPENDITURES:</b>				
Personal service	138,300	140,800	140,950	(150)
Materials and service	10,300	10,300	8,031	2,269
Other charges	10,600	10,600	10,600	-
Total expenditures	159,200	161,700	159,581	2,119
Revenues over (under) expenditures	(58,200)	(60,700)	(39,635)	21,065
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	45,300	47,800	45,300	(2,500)
Total other financing sources (uses)	45,300	47,800	45,300	(2,500)
Net changes in fund balances	(12,900)	(12,900)	5,665	18,565
<b>FUND BALANCES, BEGINNING</b>	12,900	12,900	22,360	9,460
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 28,025	\$ 28,025

**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, 2008**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Interest	\$ 2,000	\$ 2,000	\$ 4,250	\$ 2,250
Other revenues	431,500	431,500	360,275	(71,225)
Intergovernmental	246,000	246,000	209,562	(36,438)
Total revenues	679,500	679,500	574,087	(105,413)
<b>EXPENDITURES:</b>				
Personal service	278,400	278,400	252,903	25,497
Materials and service	378,500	378,500	360,326	18,174
Other charges	22,600	22,600	22,600	-
Total expenditures	679,500	679,500	635,829	43,671
Revenues over (under) expenditures	-	-	(61,742)	(61,742)
Net changes in fund balances	-	-	(61,742)	(61,742)
<b>FUND BALANCES, BEGINNING</b>	-	-	45,919	45,919
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (15,823)</u>	<u>\$ (15,823)</u>

CLATSOP COUNTY, OREGON  
JUVENILE CRIME PREVENTION  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2008

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Charges for service	\$ 15,800	\$ 15,800	\$ 18,715	\$ 2,915
Interest	1,000	1,000	1,974	974
Other revenues	10,000	10,000	574	(9,426)
Intergovernmental	118,500	118,500	87,286	(31,214)
Total revenues	145,300	145,300	108,549	(36,751)
<b>EXPENDITURES:</b>				
Personal service	80,700	80,700	84,711	(4,011)
Materials and service	104,000	104,000	69,245	34,755
Other charges	5,000	5,000	5,000	-
Contingency	2,100	2,100	-	2,100
Total expenditures	191,800	191,800	158,956	32,844
Revenues over (under) expenditures	(46,500)	(46,500)	(50,407)	(3,907)
Net changes in fund balances	(46,500)	(46,500)	(50,407)	(3,907)
<b>FUND BALANCES, BEGINNING</b>	46,500	46,500	62,616	16,116
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 12,209	\$ 12,209

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, 2008

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Interest	\$ 9,000	\$ 9,000	\$ 3,461	\$ (5,539)
Other revenues	-	-	3,201	3,201
Intergovernmental	351,000	351,000	315,054	(35,946)
Total revenues	360,000	360,000	321,716	(38,284)
<b>EXPENDITURES:</b>				
Personal service	116,500	116,500	118,620	(2,120)
Materials and service	46,300	46,300	41,882	4,418
Other charges	221,200	221,200	176,215	44,985
Total expenditures	384,000	384,000	336,717	47,283
Revenues over (under) expenditures	(24,000)	(24,000)	(15,001)	8,999
Net changes in fund balances	(24,000)	(24,000)	(15,001)	8,999
<b>FUND BALANCES, BEGINNING</b>	24,000	24,000	31,002	7,002
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 16,001	\$ 16,001

**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, 2008**

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Charges for service	\$ 126,600	\$ 126,600	\$ 153,128	\$ 26,528
Fines and forfeitures	2,400	2,400	3,389	989
Interest	40,000	40,000	63,620	23,620
Other revenues	600	600	24,090	23,490
Intergovernmental	1,456,800	1,456,800	1,535,533	78,733
Total revenues	1,626,400	1,626,400	1,779,760	153,360
<b>EXPENDITURES:</b>				
Personal service	1,406,800	1,406,800	1,234,882	171,918
Materials and service	219,700	219,700	260,964	(41,264)
Other charges	796,300	796,300	235,396	560,904
Capital outlay	40,500	40,500	31,194	9,306
Total expenditures	2,463,300	2,463,300	1,762,436	700,864
Revenues over (under) expenditures	(836,900)	(836,900)	17,324	854,224
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	53,300	53,300	53,300	-
Total other financing sources (uses)	53,300	53,300	53,300	-
Net changes in fund balances	(783,600)	(783,600)	70,624	854,224
<b>FUND BALANCES, BEGINNING</b>	783,600	783,600	1,223,333	439,733
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 1,293,957	\$ 1,293,957

**CLATSOP COUNTY, OREGON**  
**MARINE PATROL**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2008**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Interest	\$ 1,400	\$ 1,400	\$ 1,150	\$ (250)
Other revenues	200	200	801	601
Intergovernmental	150,000	150,000	123,836	(26,164)
Total revenues	151,600	151,600	125,787	(25,813)
<b>EXPENDITURES:</b>				
Personal service	179,500	179,500	155,052	24,448
Materials and service	29,300	29,300	13,300	16,000
Other charges	9,700	9,700	9,700	-
Contingency	40,000	40,000	-	40,000
Total expenditures	258,500	258,500	178,052	80,448
Revenues over (under) expenditures	(106,900)	(106,900)	(52,265)	54,635
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	61,700	61,700	61,700	-
Total other financing sources (uses)	61,700	61,700	61,700	-
Net changes in fund balances	(45,200)	(45,200)	9,435	54,635
<b>FUND BALANCES, BEGINNING</b>	45,200	45,200	51,770	6,570
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 61,205	\$ 61,205

**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, 2008**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Charges for service	\$ 3,000	\$ 3,000	\$ -	\$ (3,000)
Interest	4,000	4,000	3,258	(742)
Other revenues	3,000	3,000	18,837	15,837
Intergovernmental	-	-	18,250	18,250
Total revenues	10,000	10,000	40,345	30,345
<b>EXPENDITURES:</b>				
Personal service	102,700	102,700	106,015	(3,315)
Materials and service	34,200	34,200	29,830	4,370
Other charges	8,200	8,200	8,200	-
Contingency	3,000	3,000	-	3,000
Total expenditures	148,100	148,100	144,045	4,055
Revenues over (under) expenditures	(138,100)	(138,100)	(103,700)	34,400
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	97,200	97,200	97,200	-
Total other financing sources (uses)	97,200	97,200	97,200	-
Net changes in fund balances	(40,900)	(40,900)	(6,500)	34,400
<b>FUND BALANCES, BEGINNING</b>	40,900	40,900	51,180	10,280
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 44,680	\$ 44,680

CLATSOP COUNTY, OREGON  
 MISCELLANEOUS GRANTS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 For the Fiscal Year Ended June 30, 2008

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 15,000	\$ 23,196	\$ 8,196	\$ (15,000)
Total revenues	15,000	23,196	8,196	(15,000)
<b>EXPENDITURES:</b>				
Materials and service	15,000	23,196	8,196	15,000
Total expenditures	15,000	23,196	8,196	15,000
Revenues over (under) expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Residual equity transfer	-	-	(1,927)	(1,927)
Total other financing sources (uses)	-	-	(1,927)	(1,927)
Net changes in fund balances	-	-	(1,927)	(1,927)
<b>FUND BALANCES, BEGINNING</b>	-	-	1,927	1,927
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLATSOP COUNTY, OREGON  
BUILDING CODES  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2008

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Charges for service	\$ -	\$ -	\$ 1,292	\$ 1,292
Licenses and permits	887,000	887,000	654,413	(232,587)
Interest	49,400	49,400	39,122	(10,278)
Other revenues	100	100	2,349	2,249
Intergovernmental	1,000	1,000	-	(1,000)
Total revenues	937,500	937,500	697,176	(240,324)
<b>EXPENDITURES:</b>				
Personal service	570,800	570,800	452,928	117,872
Materials and service	222,600	222,600	259,532	(36,932)
Other charges	53,600	53,600	53,600	-
Contingency	979,300	979,300	-	979,300
Total expenditures	1,826,300	1,826,300	766,060	1,060,240
Revenues over (under) expenditures	(888,800)	(888,800)	(68,884)	819,916
Net changes in fund balances	(888,800)	(888,800)	(68,884)	819,916
<b>FUND BALANCES, BEGINNING</b>	888,800	888,800	849,357	(39,443)
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 780,473	\$ 780,473

**CLATSOP COUNTY, OREGON**  
**CEDC FISHERIES**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2008**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Charges for service	\$ 60,000	\$ 60,000	\$ 53,965	\$ (6,035)
Interest	2,000	2,000	681	(1,319)
Other revenues	-	53,750	51,749	(2,001)
Intergovernmental	754,800	754,800	726,197	(28,603)
Total revenues	816,800	870,550	832,592	(37,958)
<b>EXPENDITURES:</b>				
Personal service	489,500	489,500	502,120	(12,620)
Materials and service	315,800	362,050	287,925	74,125
Other charges	61,200	61,200	42,415	18,785
Capital outlay	-	7,500	7,499	1
Contingency	35,200	35,200	-	35,200
Total expenditures	901,700	955,450	839,959	115,491
Revenues over (under) expenditures	(84,900)	(84,900)	(7,367)	77,533
Net changes in fund balances	(84,900)	(84,900)	(7,367)	77,533
<b>FUND BALANCES, BEGINNING</b>	84,900	84,900	74,544	(10,356)
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 67,177	\$ 67,177

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, 2008

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Interest	\$ 1,000	\$ 1,000	\$ 4,237	\$ 3,237
Total revenues	1,000	1,000	4,237	3,237
<b>EXPENDITURES:</b>				
Other charges	200	200	200	-
Capital outlay	338,000	338,000	82,467	255,533
Contingency	10,000	10,000	-	10,000
Total expenditures	348,200	348,200	82,667	265,533
Revenues over (under) expenditures	(347,200)	(347,200)	(78,430)	268,770
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	304,400	304,400	152,200	(152,200)
Total other financing sources (uses)	304,400	304,400	152,200	(152,200)
Net changes in fund balances	(42,800)	(42,800)	73,770	116,570
<b>FUND BALANCES, BEGINNING</b>	42,800	42,800	45,466	2,666
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 119,236	\$ 119,236

CLATSOP COUNTY, OREGON  
INSURANCE RESERVE  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2008

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ 1,200	\$ 1,200	\$ 3,959	\$ 2,759
Other revenues	5,000	5,000	27,601	22,601
Total revenues	6,200	6,200	31,560	25,360
<b>EXPENDITURES:</b>				
Materials and service	96,700	96,700	9,623	87,077
Other charges	800	800	800	-
Total expenditures	97,500	97,500	10,423	87,077
Revenues over (under) expenditures	(91,300)	(91,300)	21,137	112,437
Net changes in fund balances	(91,300)	(91,300)	21,137	112,437
<b>FUND BALANCES, BEGINNING</b>	91,300	91,300	76,827	(14,473)
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 97,964	\$ 97,964

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, 2008

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Charges for service	\$ 121,800	\$ 121,800	\$ 99,245	\$ (22,555)
Interest	1,900	1,900	2,209	309
Other revenues	1,000	1,000	262	(738)
Total revenues	124,700	124,700	101,716	(22,984)
<b>EXPENDITURES:</b>				
Personal service	139,800	139,800	95,241	44,559
Materials and service	9,200	9,200	6,056	3,144
Other charges	12,700	12,700	12,700	-
Total expenditures	161,700	161,700	113,997	47,703
Revenues over (under) expenditures	(37,000)	(37,000)	(12,281)	24,719
Net changes in fund balances	(37,000)	(37,000)	(12,281)	24,719
<b>FUND BALANCES, BEGINNING</b>	37,000	37,000	44,117	7,117
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 31,836	\$ 31,836

**CLATSOP COUNTY, OREGON**  
**FAIR BOARD**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2008**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 396,800	\$ 396,800	\$ 361,814	\$ (34,986)
Timber revenues	67,100	67,100	267,370	200,270
Interest	6,000	6,000	20,483	14,483
Other revenues	166,000	183,051	184,345	1,294
Intergovernmental	45,000	45,000	49,405	4,405
Total revenues	680,900	697,951	883,417	185,466
<b>EXPENDITURES:</b>				
Personal service	122,800	122,800	115,601	7,199
Materials and service	227,000	244,051	325,839	(81,788)
Other charges	63,800	63,800	63,987	(187)
Capital outlay	410,700	410,700	375,255	35,445
Contingency	80,000	80,000	-	80,000
Total expenditures	904,300	921,351	880,682	40,669
Revenues over (under) expenditures	(223,400)	(223,400)	2,735	226,135
Net changes in fund balances	(223,400)	(223,400)	2,735	226,135
<b>FUND BALANCES, BEGINNING</b>	223,400	223,400	294,358	70,958
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 297,093	\$ 297,093

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, 2008

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Interest	\$ 6,000	\$ 6,000	\$ 3,699	\$ (2,301)
Intergovernmental	24,000	24,000	37,789	13,789
Total revenues	30,000	30,000	41,488	11,488
<b>EXPENDITURES:</b>				
Personal service	4,600	4,600	4,878	(278)
Materials and service	67,000	67,000	30,836	36,164
Other charges	1,800	1,800	2,700	(900)
Contingency	18,500	18,500	-	18,500
Total expenditures	91,900	91,900	38,414	53,486
Revenues over (under) expenditures	(61,900)	(61,900)	3,074	64,974
Net changes in fund balances	(61,900)	(61,900)	3,074	64,974
<b>FUND BALANCES, BEGINNING</b>	61,900	61,900	78,858	16,958
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 81,932	\$ 81,932

**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, 2008**

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Interest	\$ 3,000	\$ 3,000	\$ 11,505	\$ 8,505
Intergovernmental	362,100	362,100	373,125	11,025
Total revenues	365,100	365,100	384,630	19,530
<b>EXPENDITURES:</b>				
Materials and service	10,500	10,500	5,170	5,330
Other charges	221,000	221,000	169,105	51,895
Contingency	49,000	49,000	-	49,000
Total expenditures	280,500	280,500	174,275	106,225
Revenues over (under) expenditures	84,600	84,600	210,355	125,755
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(253,000)	(253,000)	(253,000)	-
Total other financing sources (uses)	(253,000)	(253,000)	(253,000)	-
Net changes in fund balances	(168,400)	(168,400)	(42,645)	125,755
<b>FUND BALANCES, BEGINNING</b>	249,400	249,400	253,266	3,866
<b>FUND BALANCES, ENDING</b>	<u>\$ 81,000</u>	<u>\$ 81,000</u>	<u>\$ 210,621</u>	<u>\$ 129,621</u>

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, 2008

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Interest	\$ 100	\$ 100	\$ 123	\$ 23
Intergovernmental	24,000	24,000	17,996	(6,004)
Total revenues	24,100	24,100	18,119	(5,981)
<b>EXPENDITURES:</b>				
Materials and service	4,800	4,800	1,351	3,449
Other charges	200	200	200	-
Total expenditures	5,000	5,000	1,551	3,449
Revenues over (under) expenditures	19,100	19,100	16,568	(2,532)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(21,500)	(21,500)	(18,800)	2,700
Total other financing sources (uses)	(21,500)	(21,500)	(18,800)	2,700
Net changes in fund balances	(2,400)	(2,400)	(2,232)	168
<b>FUND BALANCES, BEGINNING</b>	2,400	2,400	2,943	543
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 711	\$ 711

CLATSOP COUNTY, OREGON  
COURTHOUSE SECURITY  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2008

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ 11,000	\$ 11,000	\$ 9,084	\$ (1,916)
Intergovernmental	46,000	46,000	51,380	5,380
Total revenues	57,000	57,000	60,464	3,464
<b>EXPENDITURES:</b>				
Personal service	76,800	76,800	75,000	1,800
Materials and service	300	300	6,663	(6,363)
Other charges	2,900	2,900	2,900	-
Capital outlay	224,000	224,000	4,686	219,314
Total expenditures	304,000	304,000	89,249	214,751
Revenues over (under) expenditures	(247,000)	(247,000)	(28,785)	218,215
Net changes in fund balances	(247,000)	(247,000)	(28,785)	218,215
<b>FUND BALANCES, BEGINNING</b>	247,000	247,000	212,410	(34,590)
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 183,625</u>	<u>\$ 183,625</u>

CLATSOP COUNTY, OREGON  
BIKE PATHS  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2008

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Interest	\$ 8,800	\$ 8,800	\$ 7,585	\$ (1,215)
Intergovernmental	18,700	18,700	17,253	(1,447)
Total revenues	27,500	27,500	24,838	(2,662)
<b>EXPENDITURES:</b>				
Other charges	60,400	60,400	400	60,000
Contingency	128,100	128,100	-	128,100
Total expenditures	188,500	188,500	400	188,100
Revenues over (under) expenditures	(161,000)	(161,000)	24,438	185,438
Net changes in fund balances	(161,000)	(161,000)	24,438	185,438
<b>FUND BALANCES, BEGINNING</b>	161,000	161,000	160,473	(527)
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 184,911	\$ 184,911

**CLATSOP COUNTY, OREGON**  
**LAW LIBRARY**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2008**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges for service	\$ 200	\$ 200	\$ -	\$ (200)
Fines and forfeitures	34,100	34,100	45,792	11,692
Interest	1,700	1,700	2,242	542
Other revenues	300	300	14	(286)
Total revenues	36,300	36,300	48,048	11,748
<b>EXPENDITURES:</b>				
Personal service	9,200	9,200	8,505	695
Materials and service	31,300	31,300	27,411	3,889
Other charges	8,400	8,400	8,400	-
Contingency	22,400	22,400	-	22,400
Total expenditures	71,300	71,300	44,316	26,984
Revenues over (under) expenditures	(35,000)	(35,000)	3,732	38,732
Net changes in fund balances	(35,000)	(35,000)	3,732	38,732
<b>FUND BALANCES, BEGINNING</b>	35,000	35,000	46,870	11,870
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 50,602	\$ 50,602

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, 2008

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Charges for service	\$ 6,000	\$ 6,000	\$ 6,710	\$ 710
Interest	3,600	3,600	11,527	7,927
Other revenues	10,000	10,000	216,506	206,506
Total revenues	19,600	19,600	234,743	215,143
<b>EXPENDITURES:</b>				
Materials and service	85,600	85,600	17,936	67,664
Capital outlay	47,000	47,000	41,801	5,199
Total expenditures	132,600	132,600	59,737	72,863
Revenues over (under) expenditures	(113,000)	(113,000)	175,006	288,006
Net changes in fund balances	(113,000)	(113,000)	175,006	288,006
<b>FUND BALANCES, BEGINNING</b>	113,000	113,000	115,501	2,501
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 290,507	\$ 290,507

**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, 2008**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ 28,000	\$ 28,000	\$ 30,028	\$ 2,028
Other revenues	-	-	6,177	6,177
Intergovernmental	119,200	119,200	17,424	(101,776)
Land sales	-	-	1,316,630	1,316,630
Total revenues	147,200	147,200	1,370,259	1,223,059
<b>EXPENDITURES:</b>				
Materials and service	40,000	40,000	23,029	16,971
Other charges	-	-	1,100	(1,100)
Capital outlay	246,000	246,000	41,361	204,639
Contingency	400,800	400,800	-	400,800
Total expenditures	686,800	686,800	65,490	621,310
Revenues over (under) expenditures	(539,600)	(539,600)	1,304,769	1,844,369
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(33,000)	(33,000)	(33,000)	-
Total other financing sources (uses)	(33,000)	(33,000)	(33,000)	-
Net changes in fund balances	(572,600)	(572,600)	1,271,769	1,844,369
<b>FUND BALANCES, BEGINNING</b>	572,600	572,600	614,058	41,458
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 1,885,827	\$ 1,885,827

**CLATSOP COUNTY, OREGON**  
**EMERGENCY COMMUNICATION**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2008**

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Interest	\$ 4,000	\$ 4,000	\$ 4,290	\$ 290
Intergovernmental	253,700	253,700	299,774	46,074
Total revenues	257,700	257,700	304,064	46,364
<b>EXPENDITURES:</b>				
Materials and service	291,100	291,100	283,729	7,371
Other charges	55,500	55,500	66,833	(11,333)
Contingency	4,000	4,000	-	4,000
Total expenditures	350,600	350,600	350,562	38
Revenues over (under) expenditures	(92,900)	(92,900)	(46,498)	46,402
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	87,400	87,400	87,400	-
Total other financing sources (uses)	87,400	87,400	87,400	-
Net changes in fund balances	(5,500)	(5,500)	40,902	46,402
<b>FUND BALANCES, BEGINNING</b>	5,500	5,500	(21,469)	(26,969)
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 19,433	\$ 19,433

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, 2008

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Property taxes	\$ 1,615,000	\$ 1,615,000	\$ 1,531,004	\$ (83,996)
Interest	33,800	33,800	15,962	(17,838)
Intergovernmental	758,900	758,900	1,291,132	532,232
Total revenues	2,407,700	2,407,700	2,838,098	430,398
<b>EXPENDITURES:</b>				
Other charges	1,900	1,900	1,900	-
Total expenditures	1,900	1,900	1,900	-
Revenues over (under) expenditures	2,405,800	2,405,800	2,836,198	430,398
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(3,592,600)	(3,592,600)	(2,890,000)	702,600
Total other financing sources (uses)	(3,592,600)	(3,592,600)	(2,890,000)	702,600
Net changes in fund balances	(1,186,800)	(1,186,800)	(53,802)	1,132,998
<b>FUND BALANCES, BEGINNING</b>	1,186,800	1,186,800	111,220	(1,075,580)
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 57,418	\$ 57,418

**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, 2008**

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Interest	\$ 12,000	\$ 12,000	\$ 20,076	\$ 8,076
Intergovernmental	143,100	143,100	165,106	22,006
Total revenues	155,100	155,100	185,182	30,082
<b>EXPENDITURES:</b>				
Personal service	25,000	25,000	25,000	-
Materials and service	56,500	56,500	30,889	25,611
Other charges	1,300	1,300	1,300	-
Contingency	413,200	413,200	-	413,200
Total expenditures	496,000	496,000	57,189	438,811
Revenues over (under) expenditures	(340,900)	(340,900)	127,993	468,893
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(29,300)	(29,300)	(29,300)	-
Total other financing sources (uses)	(29,300)	(29,300)	(29,300)	-
Net changes in fund balances	(370,200)	(370,200)	98,693	468,893
<b>FUND BALANCES, BEGINNING</b>	370,200	370,200	395,394	25,194
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 494,087	\$ 494,087

**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, 2008**

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Interest	\$ 10,000	\$ 10,000	\$ 7,298	\$ (2,702)
Land sales	8,653,000	8,653,000	200,000	(8,453,000)
Total revenues	8,663,000	8,663,000	207,298	(8,455,702)
<b>EXPENDITURES:</b>				
Materials and service	200,000	200,000	-	200,000
Contingency	8,547,300	8,547,300	-	8,547,300
Total expenditures	8,747,300	8,747,300	-	8,747,300
Revenues over (under) expenditures	(84,300)	(84,300)	207,298	291,598
Net changes in fund balances	(84,300)	(84,300)	207,298	291,598
<b>FUND BALANCES, BEGINNING</b>	84,300	84,300	74,334	(9,966)
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 281,632	\$ 281,632

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, 2008

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ 181,600	\$ 181,600	\$ 183,842	\$ 2,242
Interest	19,000	19,000	19,806	806
Other revenues	60,000	60,000	76,106	16,106
Intergovernmental	39,900	39,900	68,346	28,446
Total revenues	300,500	300,500	348,100	47,600
<b>EXPENDITURES:</b>				
Personal service	177,800	177,800	212,167	(34,367)
Materials and service	106,900	106,900	88,062	18,838
Other charges	40,900	40,900	41,058	(158)
Capital outlay	15,000	15,000	14,055	945
Contingency	70,000	70,000	-	70,000
Total expenditures	410,600	410,600	355,342	55,258
Revenues over (under) expenditures	(110,100)	(110,100)	(7,242)	102,858
Net changes in fund balances	(110,100)	(110,100)	(7,242)	102,858
<b>FUND BALANCES, BEGINNING</b>	419,600	419,600	439,014	19,414
<b>FUND BALANCES, ENDING</b>	<u>\$ 309,500</u>	<u>\$ 309,500</u>	<u>\$ 431,772</u>	<u>\$ 122,272</u>

**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, 2008**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ 20,700	\$ 20,700	\$ 4,255	\$ (16,445)
Other revenues	-	-	52,831	52,831
Intergovernmental	4,525,800	4,575,800	1,595,118	(2,980,682)
Total revenues	4,546,500	4,596,500	1,652,204	(2,944,296)
<b>EXPENDITURES:</b>				
Personal service		-	14,813	(14,813)
Materials and service	4,798,500	4,848,500	1,580,406	3,268,094
Other charges	2,000	2,000	166,965	(164,965)
Total expenditures	4,800,500	4,850,500	1,762,184	3,088,316
Revenues over (under) expenditures	(254,000)	(254,000)	(109,980)	144,020
Net changes in fund balances	(254,000)	(254,000)	(109,980)	144,020
<b>FUND BALANCES, BEGINNING</b>	254,000	254,000	122,057	(131,943)
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 12,077	\$ 12,077

**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, 2008**

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Interest	\$ 20,000	\$ 20,000	\$ 22,709	\$ 2,709
Other revenues	1,168,100	1,168,100	1,078,722	(89,378)
Total revenues	1,188,100	1,188,100	1,101,431	(86,669)
<b>EXPENDITURES:</b>				
Principal	735,000	735,000	734,626	374
Interest	333,100	333,100	330,999	2,101
Contingency	342,600	342,600	-	342,600
Total expenditures	1,410,700	1,410,700	1,065,625	345,075
Revenues over (under) expenditures	(222,600)	(222,600)	35,806	258,406
Net changes in fund balances	(222,600)	(222,600)	35,806	258,406
<b>FUND BALANCES, BEGINNING</b>	222,600	222,600	246,705	24,105
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 282,511	\$ 282,511

## **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, 2008**

	Westport Sewer Operating Fund	Westport Sewer Equipment Replacement Fund	Total Westport Sewer Service District
<b>REVENUES:</b>			
Grants	\$ -	\$ 7,664	\$ 7,664
Charges for service	65,871	-	65,871
Interest	773	837	1,610
Other revenues	324	-	324
Total revenues	66,968	8,501	75,469
<b>EXPENDITURES:</b>			
Personal service	9,968	-	9,968
Materials and service	47,061	-	47,061
Other charges	10,339	200	10,539
Capital outlay	-	21,477	21,477
Debt service:			
Principal	-	2,181	2,181
Interest	-	2,138	2,138
Total expenditures	67,368	25,996	93,364
Revenues over (under) expenditures	(400)	(17,495)	(17,895)
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	-	12,000	12,000
Transfers out	(12,000)	-	(12,000)
Total other financing sources (uses)	(12,000)	12,000	-
Net changes in fund balances	(12,400)	(5,495)	(17,895)
<b>FUND BALANCE, BEGINNING BUDGETARY BASIS</b>	243,928	25,836	269,764
<b>FUND BALANCE, ENDING BUDGETARY BASIS</b>	\$ 231,528	\$ 20,341	\$ 251,869
		<b>Revenues</b>	<b>Expenditures</b>
Total revenue and expenditures above		\$ 75,469	\$ 93,364
Expenditures capitalized		-	(21,477)
Debt service principal payments		-	(2,181)
Depreciation and amortization expense		-	107,411
Total revenues and expenses - generally accepted accounting principles		\$ 75,469	177,117
Change in net assets			\$ (101,648)

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, 2008

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges for service	\$ 65,700	\$ 65,700	\$ 65,871	\$ 171
Interest	1,200	1,200	773	(427)
Other revenues	-	-	324	324
Total revenues	66,900	66,900	66,968	68
<b>EXPENDITURES:</b>				
Personal service	13,200	13,200	9,968	3,232
Materials and service	44,200	44,200	47,061	(2,861)
Other charges	10,300	10,300	10,339	(39)
Contingency	11,700	11,700	-	11,700
Total expenditures	79,400	79,400	67,368	12,032
Revenues over (under) expenditures	(12,500)	(12,500)	(400)	12,100
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(12,000)	(12,000)	(12,000)	-
Total other financing sources (uses)	(12,000)	(12,000)	(12,000)	-
Net changes in fund balances	(24,500)	(24,500)	(12,400)	12,100
<b>FUND BALANCE, BEGINNING BUDGETARY BASIS</b>	24,500	24,500	243,928	219,428
<b>FUND BALANCE, ENDING BUDGETARY BASIS</b>	\$ -	\$ -	\$ 231,528	\$ 231,528

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, 2008

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Grants	\$ 25,000	\$ 25,000	\$ 7,664	\$ (17,336)
Interest	1,700	1,700	837	(863)
Total revenues	26,700	26,700	8,501	(18,199)
<b>EXPENDITURES:</b>				
Other charges	200	200	200	-
Capital outlay	27,000	27,000	21,477	5,523
Debt service:				
Principal	4,400	4,400	2,181	2,219
Interest	3,600	3,600	2,138	1,462
Contingency	32,500	32,500	-	32,500
Total expenditures	67,700	67,700	25,996	41,704
Revenues over (under) expenditures	(41,000)	(41,000)	(17,495)	23,505
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	12,000	12,000	12,000	-
Total other financing sources (uses)	12,000	12,000	12,000	-
Net changes in fund balances	(29,000)	(29,000)	(5,495)	23,505
<b>FUND BALANCE, BEGINNING BUDGETARY BASIS</b>	29,000	29,000	25,836	(3,164)
<b>FUND BALANCE, ENDING BUDGETARY BASIS</b>	\$ -	\$ -	\$ 20,341	\$ 20,341

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, 2008

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fines and forfeitures	\$ 10,000	\$ 10,000	\$ 8,872	\$ (1,128)
Interest	4,200	4,200	3,300	(900)
Other revenues	40,000	40,000	59,280	19,280
Total revenues	54,200	54,200	71,452	17,252
<b>EXPENDITURES:</b>				
Materials and service	47,700	47,700	48,609	(909)
Other charges	2,200	2,200	2,200	-
Capital outlay	55,000	55,000	50,507	4,493
Contingency	13,900	13,900	-	13,900
Total expenditures	118,800	118,800	101,316	17,484
Revenues over (under) expenditures	(64,600)	(64,600)	(29,864)	34,736
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(16,000)	(16,000)	(16,000)	-
Total other financing sources (uses)	(16,000)	(16,000)	(16,000)	-
Net changes in fund balances	(80,600)	(80,600)	(45,864)	34,736
<b>FUND BALANCE, BEGINNING BUDGETARY BASIS</b>	80,600	80,600	89,968	9,368
<b>FUND BALANCE, ENDING BUDGETARY BASIS</b>	\$ -	\$ -	\$ 44,104	\$ 44,104

	Revenues	Expenditures
Total revenue and expenditures above	\$ 71,452	\$ 101,316
Operating transfers in/out	-	16,000
Expenditures capitalized	-	(50,507)
Depreciation and amortization expense	-	10,099
Total revenues and expenses - generally accepted accounting principles	\$ 71,452	76,908
Change in net assets		\$ (5,456)

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, 2008

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Personal service	-	-	-	-
Total expenditures	-	-	-	-
Revenues over (under) expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Residual equity transfer	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net changes in fund balances	-	-	-	-
<b>FUND BALANCE, BEGINNING BUDGETARY BASIS</b>	-	-	215	215
<b>FUND BALANCE, ENDING BUDGETARY BASIS</b>	\$ -	\$ -	\$ 215	\$ 215

## 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, 2008**

**ALL CLATSOP COUNTY GOVERNMENTS**

Fiscal Year	Uncollected Balance June 30, 2007	Levy as Extended by Assessor	Discount	Adjustments	Collections	Uncollected Balance June 30, 2008
2007-08	\$ -	\$ 57,745,844	\$ (1,411,374)	\$ (409,709)	\$(53,429,985)	\$ 2,494,776
2006-07	2,146,993	-	-	(243,436)	(1,038,132)	865,425
2005-06	811,049	-	-	(161,284)	(209,674)	440,091
2004-05	369,367	-	-	(153,836)	(63,442)	152,089
2003-04	143,888	-	-	(3,645)	(114,391)	25,852
2002-03	35,692	-	-	(2,789)	(6,991)	25,912
2001-02	26,401	-	-	(2,232)	(4,784)	19,385
Prior	54,229	-	-	(864)	(2,624)	50,741
Totals	<u>\$ 3,587,619</u>	<u>\$ 57,745,844</u>	<u>\$ (1,411,374)</u>	<u>\$ (977,795)</u>	<u>\$(54,870,023)</u>	<u>\$ 4,074,271</u>

**ALL BUDGETED CLATSOP COUNTY FUNDS**

Fiscal Year	Uncollected Balance June 30, 2007	Levy as Extended by Assessor	Discount	Adjustments	Collections	Uncollected Balance June 30, 2008
2007-08	\$ -	\$ 9,915,503	\$ (242,346)	\$ (70,350)	\$ (9,174,429)	\$ 428,378
2006-07	378,089	-	-	(42,870)	(182,816)	152,403
2005-06	136,159	-	-	(27,077)	(35,200)	73,882
2004-05	62,103	-	-	(25,866)	(10,667)	25,570
2003-04	24,232	-	-	(614)	(19,264)	4,354
2002-03	6,226	-	-	(487)	(1,220)	4,519
2001-02	4,525	-	-	(382)	(820)	3,323
Prior	9,438	-	-	(150)	(457)	8,831
Totals	<u>\$ 620,772</u>	<u>\$ 9,915,503</u>	<u>\$ (242,346)</u>	<u>\$ (167,796)</u>	<u>\$ (9,424,873)</u>	<u>\$ 701,260</u>

Taxes receivable classified by fund:

General Fund	\$ 471,418
Fair Board	22,415
Rural Law Enforcement District Fund	78,527
Road District #1 Fund	115,137
4-H & Extension Service District Fund	13,763
	<u>\$ 701,260</u>

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



**CLATSOP COUNTY, OREGON**  
**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS**  
**June 30, 2008**

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Introduction

Oregon Administrative Rules 162-10-000 through 162-10-320 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, 2008 and have issued our report thereon dated October 28, 2008.

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 any internal control structure, errors or irregularities may never the less occur and not be detected. 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.

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 Clatsop County, Oregon's internal control over financial reporting.

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 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 Clatsop County, Oregon's financial statements that is more than inconsequential will not be prevented or detected by Clatsop County, Oregon's internal control.

**CLATSOP COUNTY, OREGON**  
**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS**  
**June 30, 2008**

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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.

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.

Other Comments and Disclosures

We have audited the basic financial statements for Clatsop County, Oregon as of and for the year ended June 30, 2008, and our report thereon is included on Page 1 of this report. Our audit was made in accordance with auditing standards generally accepted in the United States of America.

In connection with our audit:

Accounting Records

We found the accounting records of Clatsop County, Oregon to be adequate for audit purposes.

Collateral

Clatsop County, Oregon was in compliance with ORS Chapter 295 regarding collateral securing deposits for fiscal year ended June 30, 2008.

Indebtedness

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

Budgets

We reviewed budgets adopted by Clatsop County, Oregon 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 with the following exception. The Juvenile Detention Center reported a fund balance deficit of \$15,823 for June 30, 2008.

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 Clatsop County, Oregon-owned property in force at June 30, 2008 are adequate.

**CLATSOP COUNTY, OREGON**  
**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS**  
**June 30, 2008**

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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. Clatsop County, Oregon appeared to have appropriate procedures for making expenditures on behalf of, and reporting for, such programs. Separate reports have been issued to disclose compliance with federal financial assistance programs under the Single Audit Act of 1984 dated January 28, 2008.

Investments

Clatsop County, Oregon investments for the year ended June 30, 2008 were tested and appear to be in compliance with Oregon Revised Statutes with regard to legal restrictions pertaining to the investment of public funds.

Highway Funds

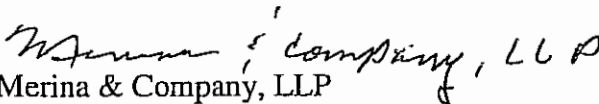
Clatsop County, Oregon was in compliance with legal requirements pertaining to the use of Highway Funds.

Public Contracts and Purchasing

We reviewed and tested Clatsop County, Oregon'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.

Schedule of Accountability for Independently Elected Officials

	<u>Cash Balance</u> <u>July 1, 2007</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance</u> <u>June 30, 2008</u>
Sheriff	<u>\$ 5,168</u>	<u>\$ 302,575</u>	<u>\$ 291,352</u>	<u>\$ 16,391</u>

  
Merina & Company, LLP  
West Linn, Oregon  
October 28, 2008



# Clatsop County

*O r e g o n*

Serving Northwest Oregon

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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, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated October 28, 2008. 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 Clatsop County, Oregon's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Clatsop County, Oregon's internal control over financial reporting.

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 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 Clatsop County, Oregon's financial statements that is more than inconsequential will not be prevented or detected by Clatsop County, Oregon's internal control.

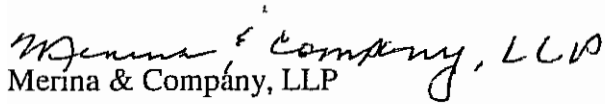
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Clatsop County, Oregon's internal control.

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

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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*.

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  
October 28, 2008

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

Board of County Commissioners  
Clatsop County, Oregon

Compliance

We have audited the compliance of Clatsop County, Oregon 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, 2008. Clatsop County, Oregon's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the management of Clatsop County, Oregon. Our responsibility is to express an opinion on Clatsop County, Oregon's compliance with those requirements 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 on 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, 2008.

### Internal Control Over Compliance

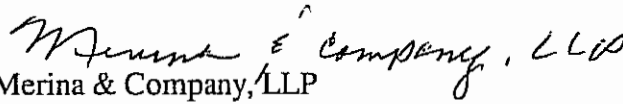
The management of Clatsop County, Oregon is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Clatsop County, Oregon's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

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 County'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 County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

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 the County'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. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of Clatsop County, federal awarding agencies, and pass-through entities and is not intended to be used by anyone other than these specified parties.

  
Merina & Company, LLP  
West Linn, Oregon  
October 28, 2008

**CLATSOP COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For The Year Ended June 30, 2008**

	Federal CFDA Number	Federal Revenues	Federal Expenditures
<b><u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
Maternal and Child Health Services	93.994	\$ 16,305	\$ 16,305
Family Planning	93.217	20,053	20,053
Family Planning	93.994	11,884	11,884
Child & Adolescent Health	93.994	6,108	6,108
STARS	93.235	7,440	7,440
HIV Care Consortia-Ryan White	93.917	13,966	13,966
HIV Prevention Block Grant	93.940	6,074	6,074
IAP	93.778	5,194	5,194
Bioterrorism	93.283	113,045	113,045
Social Services Block Grant	93.667	5,305	5,305
Child Care and Development Block Grant	93.575	968	968
Medical Assistance	93.778	13,054	13,054
Temporary Assistance for Needy	93.558	7,550	7,550
Comm Mental Health-Block Grants	93.958	66,298	66,298
SAPT Block Grant	93.959	96,336	96,336
Child Support Enforcement	93.563	97,347	117,547
<b><u>US DEPARTMENT OF AGRICULTURE</u></b>			
Women, Infants & Child (WIC)	10.557	163,865	163,865
Natl School Lunch, School Breakfast & Special Milk Programs	10.553/10.555	13,809	13,809
<b><u>US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
HUD/OECDD/Block Grant, Miles Crossing Final Sewer Design	14.228	8,196	8,196
HUD / OECDD / Block Grant, Westport Sewer System Upgrade	14.228	7,664	7,664
<b><u>US ENVIRONMENTAL PROTECTION AGENCY</u></b>			
State Public Water System	66.432	3,179	3,179
Capitalization Grant for Drinking Water	66.468	3,179	3,179
Water Protection Grats to the States	66.474	6,359	6,359
<b><u>US DEPARTMENT OF EDUCATION</u></b>			
ODFW CWT Recovery Program	81.806	13,341	13,341
<b><u>US DEPARTMENT OF COMMERCE</u></b>			
DOC / NOAA / DLCD Coastal Zone Management	11.419	17,000	17,000
<b><u>US DEPARTMENT OF JUSTICE</u></b>			
Regional Drug Task Force	16.579	12,250	12,250
Part E - State Challenge Activities (Crime Prevention)	16.541	3,633	3,633
Enforcing Underage Drinking Program	16.727	15,000	15,000
DOJ-Marijuana Eradication	16.580	6,000	6,000
Department of Justice-Crime Victims Assistance	16.575	10,000	10,000
Department of Justice CVAS-VOCA	16.575	14,574	14,574
Juvenile Accountability Incentive Block Grant	16.523	7,500	7,500
<b><u>US DEPARTMENT OF HOMELAND SECURITY</u></b>			
DHS/FEMA/OSP Major Disaster Declaration, Public Assistance Grant	97.036	365,904	365,904
Emergency Services-OEM Grant	97.042	54,331	54,331
DHS Interoperability Grant (for Emergency Services)	97.073	23,464	23,464
<b><u>OTHER</u></b>			
Federal Highway - Emergency Relief Funds	23.125	195,467	-
<b>TOTAL</b>		<b>\$ 1,431,642</b>	<b>\$ 1,256,375</b>

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

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Note 1. General

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

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, 2008.

**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, non-monetary 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  
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

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**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**

97.036                      - Public Assistance Grants

**CLATSOP COUNTY, OREGON**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

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Dollar threshold used to distinguish between Type A  
Type B programs:

\$300,000

Auditee qualified as low-risk auditee?

☒ yes

☐ no

**Section II – Financial Statement Findings**

None

**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, 2007**

None